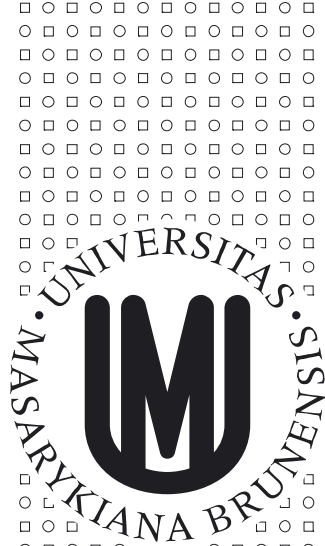


MASARYK UNIVERSITY

**ANNUAL FINANCIAL  
REPORT OF MASARYK  
UNIVERSITY**

2005





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**ANNUAL FINANCIAL  
REPORT OF MASARYK  
UNIVERSITY**  
**2005**

Prof. PhDr. Petr Fiala, Ph.D  
Rector

Ref. No. 1113/2006  
April 2006

Approved by the Academic Senate of Masaryk University on 3 April 2006  
Discussed by the Board of Trustees of Masaryk University on 24 March 2006

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## Introduction

Pursuant to Article 21 Par. 3 of the Schools of Higher Education Act 111/1998 Coll., as amended, and the uniform account chart of the MoE CR Masaryk University no ("MU") is presenting its Annual Financial Report for 2005 based on the school's accounting and some other relevant data.

MU is a public school of higher education formed under the Schools of Higher Education Act 111/1998 Coll., and belongs to the group of accounting units in which enterprise is not the principal activity. For that reason in the accounting period of 2005, MU used the accounting standards applicable to that type of organisation and accounting methods defined in Decree 504/2002 Coll., which applied some provisions of Accounting Act 563/1991 Coll., as amended. An accounting period is defined as a calendar year. Accounting documents are executed in the electronic format, and some types of accounting documents (invoices received, invoices issued, internal accounting documents) exist also as hard copy. Back-up copies of electronic documents are on servers of the Institute of Computer Technologies, while printed documents are archived in the MU archives.

The authorized representative of MU is its Rector, Professor PhDr. Petr Fiala, PhD.

The accounting financial results of the University in 2005 amount to CZK 59,205 million after tax. Since 1 January 2005, in relation to effectiveness of the amendment to Section 38 of Decree no. 504/2002 Coll., the difference between the amounts of the tax-ineffective accounting depreciations and tax depreciations, formerly significantly affecting the income tax basis, has been eliminated. At the same time the Investment Asset Development Fund was reduced by accounting depreciations of asset acquired from the subsidy. The University economy in 2005 was audited. The auditor's statement is appended.

The total non-investment income of MU in 2005 was CZK 2,676 million (an increase of 20% compared with 2002), the expenses amounted to CZK 2,616 million (an increase by 20%).

Last year's revenues of the University were positively affected by the increased number of students from 30,213 (2004) to 32,718 (2005), i.e. an increase by 8%, which affected year-on-year increase of normative subsidy for educational activities (indicator A) by 8%.

In 2005 CZK 3,177 million were provided from public resources of the Czech Republic and from abroad (an increase by 62% compared with 2004). Non-investment subsidies represented CZK 2,190 million (an increase by 20%) and capital expense subsidies represented CZK 987 million, including financing of Programme 233 330 (an increase by 170%). A detailed analysis of the means provided from public sources is included in Table 2.1.2.4.

Subsidies from the Chapter of the MoE for current expenses of 2005, including R&D means (non-investment) were provided in the amount of CZK 1,991 million (an increase by 17%), subsidies from other chapters of the State Budget and from the local governmental budgets amounted to CZK 125 million (an increase by 72%), subsidies from other public sources amounted to CZK 19 million and were allocated to projects co-financed by the EU. Returned unused non-investment subsidies amounted to CZK 2,635 million, i.e. 0.08% of total subsidies provided for 2005.

In relation to the amended Act no. 111/1998 Coll., since 13 September 2005 universities and other higher education institutions have been obliged to create a purpose-specific fund, up to the amount of 5% of purpose-specific funds that could not be used in the current calendar year. MU transferred CZK 25.823 million from purpose-specific public subsidies to the new fund, including CZK 7.887 million from non-investment subsidies of the MoE, CZK 41 thousand from non-investment subsidies from other chapters of the State Budget and CZK 17.895 million from purpose-specific funds from abroad. These funds must be used for the original purpose for which they were donated.

Normative non-investment subsidies from MoE for educational activities and specific research in 2005 amounted to CZK 1,410.959 million, which is 52.7% of the total revenues. Out of that amount the non-investment normative subsidy for educational activities (indicator A) amounted to CZK 1,311.490 million (an increase by 8% compared to 2004) and specific research support amounted to CZK 99.469 million (an increase by 1%). In relation to the impact of Decree no. 504/2002 Coll., on creation of the Investment Asset Development fund

MU asked for exchange of part of the originally allocated subsidy for indicator A for capital expense subsidy, in the amount of CZK 80 million. This amount was used for financing of Programme 233 330. The originally allocated non-investment subsidy of the MoE for indicator A was reduced by the same amount.

The year 2005 saw a significant increase of the total subsidy for research and development from the original CZK 417 million in 2004 to CZK 659 million in 2005 (58%).

Non-investment subsidies for R&D increased from CZK 361.9 million in 2004 to CZK 560.513 million in 2005 (i.e. by 55%), including CZK 413.861 million from the MoE Chapter, CZK 120.869 million from other chapters of the State Budget and from the local governmental budgets, and CZK 25.783 million from abroad. The share of non-investment subsidies for research and development in total revenues of 2005 amounted to 20.9%. Investment subsidies for R&D in 2005 amounted to CZK 98.771 million (an increase by 78%).

Non-investment subsidies for educational activities and operation (normative and purpose-specific) were provided in the total amount of CZK 17629 million, including CZK 1,577 million from the Chapter of MoE, CZK 3.9 million from other chapters of the State Budget and from the local governmental budgets and CZK 48.2 million for projects co-financed by the EU and from abroad. Normative non-investment subsidies for accommodation and meals for students in 2005 (CZK 41.77 million) were lower than in 2005 (CZK 52.35 million) as a consequence of the changed financing of student accommodation and amounted to 26.5% of the total income of the Halls of Residence and Refectories Administration (HoRRA).

In-house revenues of MU from non-public funds amounted to CZK 495.726 million (18.5% of total revenues), i.e. an increase by 23% compared to 2004.

The share of total payroll expenses from all resources with special remuneration and without social security and health insurance in total expenses of 2005 amounted to CZK 1,102 million (Table 2.2.1a – summary table for MU), i.e. 42%. Wage costs without special remuneration amounted to CZK 1,043 million. The average MU wage (without special remunerations) calculated for 2,931.67 employees amounted to CZK 29,650/month, which represents an increase by 13% compared to 2004.

The total number of 2,931.67 rated employees of MU included 1,318.12 academic staff and 1,613.55 nonacademic staff.

Social security and health insurance payments in 2005 were CZK 371 million CZK. The total share of personal costs including social security and health insurance in 2005 thus amounted to CZK 17573 million, i.e. 56% of the total expenses of MU.

Total volume of assets of MU in 2005 was CZK 5,763.2 million in acquisition prices (a year-on-year increase by 27%), including long-term tangible assets worth CZK 5,686.2 million (a year-on-year increase by 27%) and long-term intangible assets worth CZK 77 million (a year-on-year increase by 4%).

Total depreciations amounted to CZK 1,920.1 million and the total written off assets, i.e. the ratio of total depreciations and assets amounted to 33.3%.

MU fund status is a significant economic indicator. The funds are created in harmony with Act no. 111/1998 Coll., on Higher Education Institutions. The total volume of funds as to 31 December 2005 amounted to CZK 369.8 million (a year-on-year increase by 9%), including CZK 16 million worth remuneration fund (a year-on-year increase by 26%), CZK 96.3 million worth provisions fund (a year-on-year increase by 0%), CZK 206.8 million worth investment asset development fund (a year-on-year decrease by 3.7%), CZK 19.9 million worth scholarship fund (a year-on-year increase by 27.8%). In 2005 the purpose-specific fund was created for the first time in the amount of CZK 30.7 million, including transfers from public resources of NEI in the amount of CZK 7.9 million, transfers of investment funds in the amount of CZK 0.3 million, transfers of donations in the amount of CZK 1 million, CZK 1.6 million from foundations, and CZK 19.9 million from abroad. Social fund was not created in 2005 for the bylaws stipulating the creation and the use of the fund have not been passed yet.

The remuneration fund and the investment asset development fund reflected recognition of the economic results of 2004 in the amount of CZK 57.458 million, including CZK 9.238 million worth transfer to the remuneration fund and CZK 48.219 million worth transfer to the investment asset development fund.

The total of CZK 1,106.821 million was invested in reproduction of long-term assets of MU in 2005, including CZK 987.148 million from capital subsidies and CZK 119,673 million from the investment asset development fund.



CZK 903.974 million of the total capital expenses in 2005 were used for implementation of the MU Development Programme 233 330. The funding came from the MoE chapter (CZK 828.976 million), from the contribution by the city of Brno (CZK 11.070 million), and from the investment asset development fund (CZK 63.928 million). Further contributions to the Programme implementation included CZK 50.582 million of non-investment funds, mainly allocated to primary equipment of the ILBIT building within the Bohunice campus and to equipment of the reconstructed buildings in Joštova street and in Kotlářská street (Faculty of Natural Sciences).

Implementation of the sub-programme 233 332 – construction of the Bohunice campus – in 2005 cost in total CZK 596.714 million of investment funds, including CZK 562.850 million from the MoE chapter, CZK 11.070 million from the contribution of the city of Brno, and CZK 22.794 million from the investment asset development fund.

Implementation of the sub-programme 233 333 – reconstructions and modernisations – in 2005 cost in total CZK 307.260 million of investment funds, including CZK 266.126 million from the MoE chapter and CZK 41.134 million from the investment asset development fund.

The above-mentioned non-investment funds in the total amount of CZK 50.582 million were used for implementation of the sub-programme 233 332 (CZK 19.342 million) and sub-programme 233 333 (CZK 31.240 million).

In-house contribution of MU to the Programme in 2005 thus amounted to CZK 11.510 million (investment asset development fund CZK 63.928 million and non-investment funds CZK 50.582 million).

Total withdrawn funds since the Programme commencement in 2002 as to 31 December 2005 amounted to CZK 1,895.548 million, including subsidies from the State Budget in the amount of CZK 1,418.329 million and subsidy from the city of Brno in the amount of CZK 11.070 million. In-house resources of MU accounted to CZK 466.149 million. Loans have not been used yet.

The following status has been achieved in respect to implementation of the Programme:

*Sub-programme 233 332 – construction of the university campus in Brno – Bohunice*

The year 2004 saw completion of the reconstruction of Morpho III building worth in total CZK 170.2 million. Construction of the campus was commenced with the first building of the integrated laboratory of bio-medicinal technologies (ILBIT), which was completed and taken over for use in September 2005. The total costs of construction of ILBIT amounted to CZK 682.6 million, including CZK 659.1 million (investment) and CZK 23.4 million (non-investment). Preparation of the following construction – Academic and Development Area – was suspended in early 2005 for the reason of the increased V.A.T. rate of construction works and the consequent significant increase of prices of construction works. A solution of the resulting financing problem was proposed by MU in the context of the Programme revision, approved by resolution of the Government of the Czech Republic no. 986 of 20 July 2005. After approval of the Programme revision the preparation of the second construction was resumed. Open tenders resulted in contract awards for the Blue Stage and the infrastructure stage of the ADA project. The contracts were executed in early December 2005. Completion of both of the abovementioned stages is planned for 2007. After precision of the territorial and technological solution resulting from the Programme revision preparation of the Yellow/Green stage of ADA project was resumed too. The stage should commence in 2007.

*Sub-programme 233 333 – reconstructions of historic buildings of MU*

In 2005, in compliance with the plan, reconstruction of the building in Joštova street 10 was completed (commencement date October 2003), as well as reconstruction of the roof of the Faculty of Law (commenced in October 2004). Reconstruction of the Kotlářská street campus continued (commenced in October 2004).

Ladislav Janíček  
Bursar

# 1. ANNUAL FINANCIAL STATEMENT

## 1.1 Balance sheet

MU uses accounting principles set out in Decree 504/2002 Coll., as amended, which implements some provisions of the Accountancy Act 563/1991 Coll. On Accounting, as amended, and which apply to accounting entities whose core activities do not include commercial ventures.

**Table 1.1**  
**BALANCE SHEET**  
**ASSETS**

in CZK thousand

	Acc. no.	Line	Situation at 1.1.2003	Situation at 31.12.2003
			1	2
<b>A. Fixed assets, total</b> lines 2+10+21+29		0001	3 130 105,37	4 072 014,49
I Intangible fixed assets, total lines 3 to 9 lines 3 až 9		0002	73 951,46	77 300,50
1. Intangible results of R&D	012	0003		87,88
2. Software	013	0004	52 822,97	58 956,77
3. Royalties	014	0005		
4. Small-value intangible fixed assets	018	0006	21 128,49	17 606,10
5. Other intangible fixed assets	019	0007		342,16
6. Unfinished intangible fixed assets	041	0008		307,59
7. Advance payments for intangible fixed assets	051	0009		
II Tangible fixed assets, total lines 11 to 20 lines 11 až 20		0010	4 909 672,71	5 915 649,84
1. Land	031	0011	341 413,37	343 531,50
2. Works of art, art objects and collections		0012	26 617,86	29 487,06
3. Buildings	021	0013	2 331 443,02	3 367 721,70
4. Individual moveable items and sets of moveable items	022	0014	1 260 603,40	1 468 326,66
5. Perennial crops	025	0015		
6. Breeding and draught animals	026	0016		
7. Small-value tangible fixed assets	028	0017	505 091,74	477 140,11
8. Small-value tangible fixed assets	029	0018		
9. Unfinished tangible fixed assets	042	0019	391 189,08	164 136,67
10. Advance payments for tangible fixed assets	052	0020	53 314,24	65 306,14
III Long-term financial assets, total lines 22 až 28		0021		
1. Investments in subsidiaries and controlled entities	061	0022		
2. Investments in entities under substantial control	062	0023		
3. Debt instrument held until due date	063	0024		
4. Intra-company loans	066	0025		
5. Other long-term loans	067	0026		
6. Other long-term financial assets	069	0027		
7. Acquisition of long-term financial assets	043	0028		
IV Accumulated depreciation, fixed assets, total lines 30 až 40		0029	-1 853 518,80	-1 920 935,85
1. Accumulated amortization of intangible results of R&D	072	0030		-11,38
2. Accumulated amortization of software	073	0031	-38 357,61	-43 585,97
3. Accumulated amortization of royalties	074	0032		
4. Accumulated amortization of small-value intangible fixed assets	078	0033	-21 128,49	-17 606,10
5. Accum. amortization of other small-value intangible fixed assets	079	0034		-6,79
6. Accumulated depreciation of buildings		0035	-425 086,47	-477 200,97
7. Accum. depreciation of individual moveable items & their sets	082	0036	-863 854,49	-905 384,53
8. Accumulated depreciation of perennial crops	085	0037		
9. Accumulated depreciation of breeding and draught animals	086	0038		
10. Accumulated depreciation of small-value tangible fixed assets	088	0039	-505 091,74	-477 140,11
11. Accumulated depreciation of other tangible fixed assets	089	0040		

	Acc. no.	Line	Situation at 1.1.2005	Situation at 31.12.2005
			1	2
<b>B. Current assets, total</b>	lines 42+52+72+81	0041	662 934,71	876 596,27
I Inventory, total	lines 43 to 51	0042	21 285,87	18 602,77
1. Material in store	112	0043	9 891,11	9 286,76
2. Material in transit	119	0044	223,85	162,55
3. Work in progress	121	0045	627,23	135,77
4. Semi-finished products manufactured internally	122	0046		
5. Finished products	123	0047	9 577,62	7 999,00
6. Livestock	124	0048	135,03	80,74
7. Merchandise in store and outlets	132	0049	831,03	937,95
8. Merchandise in transit	139	0050		
9. Advance payments for inventory	z 314	0051		
II Receivables, total	lines 53 to 71	0052	47 320,53	47 747,01
1. Customers	311	0053	11 998,38	16 337,80
2. Bills for collection	312	0054		
3. Receivables for discounted securities	313	0055		
4. Advance payments for operation	z 314	0056	8 719,28	7 486,16
5. Other receivables	315	0057	27,06	19,13
6. Receivables from employees	335	0058	1 776,39	3 366,94
7. Receivables from social security inst. and health insur. comp.	336	0059		
8. Income tax	341	0060		3 317,70
9. Other direct taxes	342	0061		
10. Value added tax	343	0062	1 031,77	
11. Other taxes and charges	345	0063	4,82	
12. Subsidies and other payments to be received from state	346	0064	13 973,62	3 890,22
13. Subsidies and other payments to be received from SAR	348	0065		
14. Receivables from participants in associations	358	0066		
15. Receivables from fixed-date operations	373	0067		
16. Receivables from issued bonds	375	0068		
17. Sundry receivables	378	0069	9 704,37	7 354,88
18. Estimated receivables	388	0070	194,19	6 070,65
19. Adjustment to receivables	391	0071	-109,35	-96,47
III Short-term financial assets, total	lines 73 to 80 lines 73 až 80	0072	587 231,09	801 108,70
1. Cash	211	0073	3 426,28	3 016,93
2. Stamps and vouchers	213	0074	24,44	503,83
3. Bank accounts	221	0075	583 780,37	797 587,94
4. Shares and similar securities	251	0076		
5. Bonds, debentures and similar securities	253	0077		
6. Other securities	256	0078		
7. Acquisition of short-term financial assets	259	0079		
8. Cash in transit	261	0080		
IV Other assets, total	lines 82 až 84	0081	7 097,22	9 137,79
1. Deferred expenses	381	0082	6 835,06	8 799,52
2. Deferred income	385	0083	96,01	263,05
3. Foreign currency exchange rate gains	386	0084	166,15	75,22
<b>ASSETS, total</b>	line 1+41	0085	<b>3 793 040,08</b>	<b>4 948 610,76</b>

**LIABILITIES**

in CZK thousand

	Acc. no.	Line	Situation at 1.1.2005	Situation at 31.12.2005
			3	4
<b>A. Internal resources, total</b> lines 87+91		0086	3 552 127,67	4 626 831,23
I Capital, total lines 88 až 90		0087	3 494 670,06	4 567 626,58
1. Equity	901	0088	3 155 327,38	4 197 847,24
2. Funds	911	0089	339 342,68	369 779,34
3. Gains or losses from revaluation of assets and liabilities	921	0090	0,00	
II Income from operations, total lines 92 až 94		0091	57 457,61	59 204,65
1. Income from operations account	963	0092	x	59 204,65
2. Income from operations being approved	931	0093	57 457,61	x
3. Retained profit, retained loss from previous years	932	0094		
<b>B. External resources, total</b> lines 96+98+106+130		0095	240 912,41	321 779,53
I Reserves, total line 97		0096	0,00	0,00
1. Reserves	941	0097		
II Long-term liabilities, total lines 99 to 105		0098	0,00	0,00
1. Long-term bank loans	951	0099		
2. Bonds issued	953	0100		
3. Liabilities from leases	954	0101		
4. Advance payments received	955	0102		
5. Long-term bills payable	958	0103		
6. Estimated payables	z 389	0104		
7. Other long-term liabilities	959	0105		
III Short-term liabilities, lines 107 až 129		0106	192 307,54	286 867,27
1. Suppliers	321	0107	20 329,83	34 506,66
2. Bills payable	322	0108		
3. Advance payments received	324	0109	5 169,34	5 310,90
4. Other payables	325	0110	580,01	733,12
5. Employees	331	0111	10 332,82	11 086,12
6. Other payables to employees	333	0112	74 623,13	105 839,93
7. Payables to social security and health insurance institutions	336	0113	52 082,48	74 849,50
8. Income tax	341	0114	4 423,48	0,00
9. Other direct taxes	342	0115	22 003,54	33 902,58
10. Value added tax	343	0116		2 556,43
11. Other taxes and charges	345	0117		7,04
12. Payables to state budget	346	0118		
13. Payables to budgets of agencies of self-administered regions	348	0119		44,37
14. Payables to subscribed unpaid shares and investments	367	0120		
16. Payables from fixed-date operations	368	0121		
16. Závazky z pevných termínovaných operací	373	0122		
17. Sundry liabilities	379	0123		13 003,02
18. Short-term bank loans	231	0124		
19. Discounted loans	232	0125		
20. Short-term bonds issued	241	0126		
21. Own bonds	255	0127		
22. Estimated payables	from 389	0128	2 762,91	5 027,60
23. Other short-term loans and overdrafts	249	0129		
VI Other liabilities, total lines 131 to 133		0130	48 604,87	34 912,26
1. Expenses accrued	383	0131	1 590,44	2 274,88
2. Income accrued	384	0132	47 013,25	32 524,30
3. Foreign currency exchange rate loss	387	0133	1,18	113,08
<b>LIABILITIES, total</b> lines 86+95		0134	3 793 040,08	4 948 610,76

**Notes to the most significant Balance Sheet account transactions:**

Intangible results of research and development on line 3 of the Balance sheet include web applications worth CZK 88 thousand.

Increase of long-term intangible assets (software) on line 4 of the Balance sheet is related to acquisitions of database applications, teaching and research SW.

Other long-term intangible assets on line 7 includes liens, energy audits, registered trademark and unified visual style of MU.

Increase of land on line 11 of the Balance sheet in the total value of CZK 2.2 million:

- Purchase for the purpose of UCB from Dr. Paulová CZK 825 thousand
- Free transfer from the Land Fund of the Czech Republic in the amount of CZK 1.3 million

Increase in works of art on line 12 of the Balance sheet worth CZK 2.9 million is related to recognition of works of art at the Faculty of Medicine, the Faculty of Law and the Rector 's office of MU.

Increase of long-term tangible assets (buildings, halls, constructions) on line 13 of the Balance sheet is related to new construction, reconstruction and modernisation of MU buildings. The major items include but are not limited to:

- |  |                   |
|--|-------------------|
| - Reconstruction of the buildings of the Faculty of Natural Sciences at Kotlářská street     | CZK 195.6 million |
| - Completed reconstruction at Joštova street   | CZK 204.1 million |
| - Completed reconstruction of the roof and the sewerage of the Faculty of Law                | CZK 17.6 million  |
| - Completion of ILBIT  | CZK 576.8 million |
| - Extension of optical cable network and data infrastructure                                 | CZK 19.3 million  |
| - Reconstruction of buildings of the Faculty of Arts, Arne Nováka, Gorkého, Jaselská streets | CZK 9.2 million   |
| - Modernisation of MU buildings – thermal valves   | CZK 6.4 million   |
| - Reconstruction of buildings of the HoRRA and Internet connection of student dormitories    | CZK 7 million     |

The increase in long-term tangible assets (separate movables and their sets) on line 14 of the Balance sheet is related to completion of equipment of the ILBIT buildings at the Bohunice campus, extended instrumental equipment, especially for teaching and research purposes, additional equipment of individual economic centres with communication, office and audiovisual technology.

The decrease in small long-term intangible and tangible assets on line 28 of the Balance sheet is given by the fact that since 1 January 2003 account 018 (small long-term intangible assets, line 6 of the Balance sheet) and account 028 (small long-term tangible assets, line 17 of the Balance sheet) has not recognised increase of these assets but only its write offs. All small assets acquired after that date has been recognised at bus-balance accounts (982 – small intangible assets, 983 – small tangible assets).

The increase in advances for long-term tangible assets on line 20 of the Balance sheet by CZK 12 million is related to provision of advance in the amount of CZK 4 million for construction of the Czech Research Station Antarctica and advance in the amount of CZK 8 million for construction of UCB infrastructure (advance of EON).

In 2005 MU continued with Programme 233 330 – Development of Material and Technological Base of MU in Brno (hereinafter “Programme”). The Programme consists of two sub-programmes: Sub-Programme 233 332 – Construction of the Bohunice Campus (hereinafter UCB) and Sub-Programme 233 333 – Reconstruction and Modernisation of Existing MU Buildings.

As to 31 December 2005 the long-term assets in progress account recognised uncompleted investment in UCB in the total amount of CZK 82.1 million (including CZK 5.2 million ILBIT, CZK 38.9 million Blue Stage of UCB, CZK 16.1 million Red Stage of UCB - Infrastructure, CZK 21.9 million – Yellow-Green Stage of UCB).

The due payments of 2005 not implemented by the Balance Sheet date only included the suspended A-plus in the total amount of CZK 3.3 million.

The suspensions of the previous years were paid in the course of 2005 in relation to launch of ILBIT operation.

The reconstructions implemented in the context of Sub-Programme 233 333 were launched in the accounting period in question and included in the MU assets; these mainly concern reconstructions of the campus in Kotlářská and Joštova streets.

Event financing in the context of the Programme is implemented via the Českomoravská záruční a rozvojová banka, financial manager contracted by the Agreement of cooperation in Financing of the Project of Masaryk University in Brno.

The Programme financing sources include:

- Loans of the Czech Republic from the European Investment Bank provided to MU as refundable financial assistance
- Subsidies from the State Budget of the Czech Republic
- In-house resources of MU.

As to 31 December 2005 the Programme consumed in total CZK 1,895,546 thousand, including subsidies from the State Budget of CR in the amount of CZK 1,418,329 thousand, subsidy from the MMB budget in the amount of CZK 11,070 thousand and contributions from in-house sources of MU in the amount of CZK 466,147 thousand. The refundable financial assistance has not been used yet.

In harmony with Decree no. 504/2002 Coll., the claims and liabilities were recalculated as to the Balance Sheet date pursuant to the current day rate of the Czech National Bank as to 31 December 2005. The resulting rate differences were recognised in Balance Sheet accounts (see lines 84 and 133 of the Balance sheet). Accounting cases in foreign currencies are recalculated in the course of every accounting period pursuant to the current day rate of the Czech National Bank.

Further to line 64 of the Balance sheet – the balance as to 31 December 2005 includes:

- Returned subsidies in the total amount of CZK 2,232.80 thousand, including:
- Returned operation subsidies to the State Budget CZK 1,836.89 thousand
- Returned long-term asset subsidies CZK 69.44 thousand (including returned subsidies where MU was co-beneficiary in the amount of CZK 2.15 thousand)
- Returned other subsidies (from abroad) CZK 326.47 thousand
- Reduction of claim for subsidy from IGA MoH CR CZK 30 thousand
- Unbalanced prescription of claim for subsidy (on contractual basis) of 2004 for international projects in the total amount of CZK 6,153.02 thousand.

Further to line 71 of the Balance sheet:

- Corrective items in the amount of 20 %, i.e. CZK 69,203, to non-lapsed claims pursuant to Section 8a, Para 1 of the Provisions Act to unpaid claims in the amount of CZK 346,017, including corrective items created in 2005 in the amount of CZK 31,288 to unpaid claims in the amount of CZK 156,438,
- Corrective items in the amount of 66 %, i.e. CZK 5,453, to non-lapsed claims pursuant to Section 8a, Para 2c of the Provisions Act to unpaid claims in the amount of CZK 8,262, including additional corrective items for 2005 in the amount of CZK 3,800 to unpaid claims in the amount of CZK 8,262.
- Corrective items in the amount of 100 %, i.e. CZK 21,816, to non-lapsed claims pursuant to Section 8a, Para 2e of the Provisions Act to unpaid claims in the amount of CZK 21,816, including additional corrective items for 2005 in the amount of CZK 17,453 to unpaid claims in the amount of CZK 21,816.

The increase in line 89 of the Balance sheet – The funds are related to recognition of economic results of MU in 2004. For details see Table 4 – Funds.

Recognition of economic results of MU in 2004 and subsequent fund creation also caused increase of finances on bank accounts of MU as to 31. December 2005 (line 75 of the Balance sheet).

The increase in short-term liabilities as to 31 December 2005 on line 106 of the Balance sheet is mainly related to wage payment in December 2005 (and deductions to health insurance companies and social security and to income tax from dependent activities) in January 2006.

The balance in account 343 – Value Added Tax on line 116 of the Balance sheet as to 31 December 2005 in the amount of CZK 2,556 thousand includes tax liability for December 2005 in the amount of CZK 2,488 thousand, including settlement of claim for tax deduction in relation to the returned subsidies in the amount of CZK 212 thousand

(The advance coefficient used in the course of the year was 0.84, and the settlement was based on the settlement coefficient 0.80), and additional deduction for July 2005 in the amount of CZK 68 thousand.

Further to line 123 of the Balance sheet – this line also includes loan principals received in the context of VOS for construction of another stage of the Bohunice campus and recognised in account 379 – Other liabilities in the total amount of CZK 13,000 thousand, returned after 31 December 2005 to TJ IMOS Brno, a.s. – CZK 3,000 thousand, and to ŽS Brno, a.s. - CZK 10,000 thousand.

## 1.2. Profit and loss statement

MU uses accounting principles set out in Decree 504/2002 Coll., in the valid wording, which implements some provisions of the Accountancy Act 563/1991 Coll., as amended, and which apply to accounting entities whose core activities do not include commercial ventures.

Tabs 1.2a to 1.2c give the Profit and Loss Statement.

**Table 1.2a – summary  
PROFIT AND LOSS STATEMENT**

In CZK thousand

Description	Acc. no.	Line	Core activity	Supplemental activity	Total
			1	2	3
<b>A. Expenses</b>					
<b>I. Consumption of items purchased, total</b>		001	364 523,90	16 206,91	380 730,81
1. Consumption of material	501	002	277 400,67	8 508,66	285 909,33
2. Consumption of electricity. gas etc.	502	003	83 884,87	2 118,76	86 003,63
3. Consumption of other un-storable substances	503	004	0,00	0,00	0,00
4. Goods sold	504	005	3 238,36	5 579,49	8 817,85
<b>II. Services, total</b>		006	306 250,04	20 693,84	326 943,88
5. Repairs and maintenance	511	007	53 283,52	3 426,43	56 709,95
6. Travel expenses	512	008	47 282,92	669,04	47 951,96
7. Representation expenses (e.g. entertainment)	513	009	1 888,90	260,81	2 149,71
8. Other services	518	010	203 794,70	16 337,56	220 132,26
<b>III. Staff costs</b>		011	1 449 270,22	30 700,98	1 479 971,20
9. Payroll costs	521	012	1 078 824,34	23 340,12	1 102 164,46
10. Statutory social security coverage	524	013	363 279,35	7 302,75	370 582,10
11. Other social security payments	525	014	1 240,47	0,00	1 240,47
12. Statutory social expenses	527	015	5 926,06	58,11	5 984,17
13. Other social expenses	528	016	0,00	0,00	0,00
<b>IV. Taxes and charges, total</b>		017	630,90	35,07	665,97
14. Road tax	531	018	122,90	26,49	149,39
15. Real estate tax	532	019	429,16	0,00	429,16
16. Other taxes and charges	538	020	78,84	8,58	87,42
<b>V. Other expenses, total</b>		021	263 158,88	1 127,50	264 286,38
17. Contractual fines and interest due on arrears	541	022	9,00	0,00	9,00
18. Other fines	542	023	30,00	0,00	30,00
19. Bad debt write offs	543	024	64,70	47,31	112,01
20. Interest	544	025	0,00	0,00	0,00
21. Exchange rate losses	545	026	2 085,56	29,85	2 115,41
22. Gifts	546	027	54,27	0,00	54,27
23. Shortages and damage	548	028	970,44	0,00	970,44
24. Other sundry expenses	549	029	259 944,91	1 050,34	260 995,25
<b>VI. Depreciations, property sold, reserves and adjustment, total</b>		030	162 395,04	1 456,59	163 851,63
25. Amortisation of intangible fixed assets	551	031	162 216,71	1 308,78	163 525,49
26. Book value of tangible and intangible fixed assets sold	552	032	107,84	0,00	107,84
27. Securities and shares sold	553	033	0,00	0,00	0,00
28. Raw materials sold	554	034	49,24	116,52	165,76
29. Statutory reserves	556	035	0,00	0,00	0,00
30. Statutory adjustments	559	036	21,25	31,29	52,54
<b>VII. Contributions provided, total</b>		037	11,45	0,00	11,45
31. Contributions settled between organisation entities	581	038	0,00	0,00	0,00
32. Membership fees	582	039	11,45	0,00	11,45
<b>VIII. Income tax, total</b>		040	0,00	0,00	0,00
33. Additional income tax payments	595	041	0,00	0,00	0,00
<b>Expenses, total</b>		042	<b>2 546 240,43</b>	<b>70 220,89</b>	<b>2 616 461,32</b>

In CZK thousand

Description	Acc. no.	Line	Core activity	Supplemental activity	Total
			1	2	3
<b>B. Revenues</b>					
<b>I. Sale of goods and services produced in house, total</b>		043	206 833,69	84 913,21	291 746,90
1. Sales of products manufactured in house					
601	601	044	6 364,42	1 986,13	8 350,55
2. Sales of services	602	045	196 824,86	74 570,80	271 395,66
3. Sales of merchandise	604	046	3 644,41	8 356,28	12 000,69
<b>II. Changes in inventory of the organisation, total</b>		047	188,63	-158,00	30,63
4. Changes in work in progress inventory	611	048	-387,76	-103,71	-491,47
5. Changes in semi-finished products inventory	612	049	0,00	0,00	0,00
6. Change in finished product inventory	613	050	576,39	0,00	576,39
7. Change in livestock inventory	614	051	0,00	-54,29	-54,29
<b>III. Capitalisation, total</b>		052	1 608,13	87,14	1 695,27
8. Capitalisation of materials and goods	621	053	1 608,13	59,94	1 668,07
9. Capitalisation of internal services of organisation	622	054	0,00	27,20	27,20
10. Capitalisation of intangible fixed assets	623	055	0,00	0,00	0,00
11. Capitalisation of tangible fixed assets	624	056	0,00	0,00	0,00
<b>IV. Other revenues, total</b>		057	190 660,50	61,77	190 722,27
12. Contractual fines and interest due on arrears	641	058	361,97	0,00	361,97
13. Other fines	642	059	0,00	0,00	0,00
14. Payment of written off debts	643	060	0,84	0,00	0,84
15. Interest	644	061	13 831,03	0,00	13 831,03
16. Exchange rate gains	645	062	599,15	2,35	601,50
17. Settlement of funds	648	063	16 116,98	0,00	16 116,98
18. Other sundry revenues	649	064	159 750,53	59,42	159 809,95
<b>V. Sale of property, reserve settlements and adjustments, total</b>		065	394,34	135,99	530,33
19. Sale of intangible fixed assets	652	066	231,84	0,00	231,84
20. Sale of securities and investment	653	067	0,00	0,00	0,00
21. Sale of raw materials	654	068	99,32	133,75	233,07
22. Income from short-term investments	655	069	0,00	0,00	0,00
23. Settlement of statutory adjustments	656	070	0,00	0,00	0,00
24. Income from long-term investments	657	071	0,00	0,00	0,00
25. Settlement of statutory adjustments	659	072	63,18	2,24	65,42
<b>VI. Contributions received, total</b>		073	11 000,76	0,00	11 000,76
26. Contributions received settled between organisation entities	681	074	0,00	0,00	0,00
27. Contributions received (gifts)	682	075	11 000,76	0,00	11 000,76
28. Membership fees received	684	076	0,00	0,00	0,00
<b>VII. Subsidies for operation, total</b>		077	2 179 939,81	0,00	2 179 939,81
29. Subsidies for operation	691	078	2 179 939,81	0,00	2 179 939,81
<b>Revenues, total</b>		079	<b>2 590 625,86</b>	<b>85 040,11</b>	<b>2 675 665,97</b>
<b>C. Income from operations before tax</b>		080	44 385,43	14 819,22	59 204,65
30. Income tax	591	081	0,00	0,00	0,00
<b>D. Income from operations after tax</b>		082	<b>44 385,43</b>	<b>14 819,22</b>	<b>59 204,65</b>



**Table 1.2b - MU except HoRRA**  
**PROFIT AND LOSS STATEMENT**

In CZK thousand

Description	Acc. no.	Line	Core activity	Supplemental activity	Total
			1	2	3
<b>A. Expenses</b>					
<b>I. Consumption of items purchased, total</b>		001	315 437,84	5 078,61	320 516,45
1. Consumption of material	501	002	255 234,08	4 742,43	259 976,51
2. Consumption of electricity, gas etc.	502	003	56 965,40	311,14	57 276,54
3. Consumption of other un-storable substances	503	004	0,00	0,00	0,00
4. Goods sold	504	005	3 238,36	25,04	3 263,40
<b>II. Services, total</b>		006	270 795,35	16 843,79	287 639,14
5. Repairs and maintenance	511	007	33 890,51	1 679,62	35 570,13
6. Travel expenses	512	008	47 164,79	669,04	47 833,83
7. Representation expenses (e.g. entertainment)	513	009	1 884,43	235,30	2 119,73
8. Other services	518	010	187 855,62	14 259,83	202 115,45
<b>III. Staff costs</b>		011	1 409 200,41	22 941,89	1 432 142,30
9. Payroll costs	521	012	1 049 312,48	17 605,81	1 066 918,29
10. Statutory social security coverage	524	013	352 998,03	5 303,43	358 301,46
11. Other social security payments	525	014	1 240,47	0,00	1 240,47
12. Statutory social expenses	527	015	5 649,43	32,65	5 682,08
13. Other social expenses	528	016	0,00	0,00	0,00
<b>IV. Taxes and charges, total</b>		017	620,70	16,02	636,72
14. Road tax	531	018	118,85	16,02	134,87
15. Real estate tax	532	019	429,16	0,00	429,16
16. Other taxes and charges	538	020	72,69	0,00	72,69
<b>V. Other expenses, total</b>		021	269 168,95	1 029,64	270 198,59
17. Contractual fines and interest due on arrears	541	022	9,00	0,00	9,00
18. Other fines	542	023	30,00	0,00	30,00
19. Bad debt write offs	543	024	64,70	1,32	66,02
20. Interest	544	025	0,00	0,00	0,00
21. Exchange rate losses	545	026	2 085,56	29,61	2 115,17
22. Gifts	546	027	54,27	0,00	54,27
23. Shortages and damage	548	028	935,05	0,00	935,05
24. Other sundry expenses	549	029	265 990,37	998,71	266 989,08
<b>VI. Depreciations, property sold, reserves and adjustment, total</b>		030	152 015,96	1 456,59	153 472,55
25. Amortisation of intangible fixed assets	551	031	151 945,22	1 308,78	153 254,00
26. Book value of tangible and intangible fixed assets sold	552	032	0,25	0,00	0,25
27. Securities and shares sold	553	033	0,00	0,00	0,00
28. Raw materials sold	554	034	49,24	116,52	165,76
29. Statutory reserves	556	035	0,00	0,00	0,00
30. Statutory adjustments	559	036	21,25	31,29	52,54
<b>VII. Contributions provided, total</b>		037	11,45	0,00	11,45
31. Contributions settled between organisation entities	581	038	0,00	0,00	0,00
32. Membership fees	582	039	11,45	0,00	11,45
<b>VIII. Income tax, total</b>		040	0,00	0,00	0,00
33. Additional income tax payments	595	041	0,00	0,00	0,00
<b>Expenses, total</b>		042	<b>2 417 250,66</b>	<b>47 366,54</b>	<b>2 464 617,20</b>

In CZK thousand

Description	Acc. no.	Line	Core activity	Supplemental activity	Total
			1	2	3
<b>B. Revenues</b>					
<b>I. Sale of goods and services produced in house, total</b>		043	125 787,82	56 933,06	182 720,88
1. Sales of products manufactured in house 601	601	044	6 364,42	1 986,13	8 350,55
2. Sales of services	602	045	115 781,47	54 837,75	170 619,22
3. Sales of merchandise	604	046	3 641,93	109,18	3 751,11
<b>II. Changes in inventory of the organisation, total</b>		047	188,63	-158,00	30,63
4. Changes in work in progress inventory	611	048	-387,76	-103,71	-491,47
5. Changes in semi-finished products inventory	612	049	0,00	0,00	0,00
6. Change in finished product inventory	613	050	576,39	0,00	576,39
7. Change in livestock inventory	614	051	0,00	-54,29	-54,29
<b>III. Capitalisation, total</b>		052	1 608,13	87,14	1 695,27
8. Capitalisation of materials and goods	621	053	1 608,13	59,94	1 668,07
9. Capitalisation of internal services of organisation	622	054	0,00	27,20	27,20
10. Capitalisation of intangible fixed assets	623	055	0,00	0,00	0,00
11. Capitalisation of tangible fixed assets	624	056	0,00	0,00	0,00
<b>IV. Other revenues, total</b>		057	185 217,64	19,72	185 237,36
12. Contractual fines and interest due on arrears	641	058	299,27	0,00	299,27
13. Other fines	642	059	0,00	0,00	0,00
14. Payment of written off debts	643	060	0,84	0,00	0,84
15. Interest	644	061	13 831,03	0,00	13 831,03
16. Exchange rate gains	645	062	599,15	0,63	599,78
17. Settlement of funds	648	063	16 116,98	0,00	16 116,98
18. Other sundry revenues	649	064	154 370,37	19,09	154 389,46
<b>V. Sale of property, reserve settlements and adjustments, total</b>		065	214,76	133,76	348,52
19. Sale of intangible fixed assets	652	066	81,92	0,00	81,92
20. Sale of securities and investment	653	067	0,00	0,00	0,00
21. Sale of raw materials	654	068	69,66	133,75	203,41
22. Income from short-term investments	655	069	0,00	0,00	0,00
23. Settlement of statutory adjustments	656	070	0,00	0,00	0,00
24. Income from long-term investments	657	071	0,00	0,00	0,00
25. Settlement of statutory adjustments	659	072	63,18	0,01	63,19
<b>VI. Contributions received, total</b>		073	11 000,76	0,00	11 000,76
26. Contributions received settled between organisation entities	681	074	0,00	0,00	0,00
27. Contributions received (gifts)	682	075	11 000,76	0,00	11 000,76
28. Membership fees received	684	076	0,00	0,00	0,00
<b>VII. Subsidies for operation, total</b>		077	2 137 439,81	0,00	2 137 439,81
29. Subsidies for operation	691	078	2 137 439,81	0,00	2 137 439,81
<b>Revenues, total</b>		079	<b>2 461 457,55</b>	<b>57 015,68</b>	<b>2 518 473,23</b>
<b>C. Income from operations before tax</b>		080	44 206,89	9 649,14	53 856,03
30. Income tax	591	081	0,00	0,00	0,00
<b>D. Income from operations after tax</b>		082	<b>44 206,89</b>	<b>9 649,14</b>	<b>53 856,03</b>

**Table 1.2c - Halls of Residence and Refectories Administration  
PROFIT AND LOSS STATEMENT**

In CZK  
thousand

Description	Acc. no.	Line	Core activity	Supplemental activity	Total
			1	2	3
<b>A. Expenses</b>					
<b>I. Consumption of items purchased, total</b>		001	49 086,06	11 128,30	60 214,36
1. Consumption of material	501	002	22 166,59	3 766,23	25 932,82
2. Consumption of electricity. gas etc.	502	003	26 919,47	1 807,62	28 727,09
3. Consumption of other un-storable substances	503	004	0,00	0,00	0,00
4. Goods sold	504	005	0,00	5 554,45	5 554,45
<b>II. Services, total</b>		006	35 454,69	3 850,05	39 304,74
5. Repairs and maintenance	511	007	19 393,01	1 746,81	21 139,82
6. Travel expenses	512	008	118,13	0,00	118,13
7. Representation expenses (e.g. entertainment)	513	009	4,47	25,51	29,98
8. Other services	518	010	15 939,08	2 077,73	18 016,81
<b>III. Staff costs</b>		011	40 069,81	7 759,09	47 828,90
9. Payroll costs	521	012	29 511,86	5 734,31	35 246,17
10. Statutory social security coverage	524	013	10 281,32	1 999,32	12 280,64
11. Other social security payments	525	014	0,00	0,00	0,00
12. Statutory social expenses	527	015	276,63	25,46	302,09
13. Other social expenses	528	016	0,00	0,00	0,00
<b>IV. Taxes and charges, total</b>		017	10,20	19,05	29,25
14. Road tax	531	018	4,05	10,47	14,52
15. Real estate tax	532	019	0,00	0,00	0,00
16. Other taxes and charges	538	020	6,15	8,58	14,73
<b>V. Other expenses, total</b>		021	-6 010,07	97,86	-5 912,21
17. Contractual fines and interest due on arrears	541	022	0,00	0,00	0,00
18. Other fines	542	023	0,00	0,00	0,00
19. Bad debt write offs	543	024	0,00	45,99	45,99
20. Interest	544	025	0,00	0,00	0,00
21. Exchange rate losses	545	026	0,00	0,24	0,24
22. Gifts	546	027	0,00	0,00	0,00
23. Shortages and damage	548	028	35,39	0,00	35,39
24. Other sundry expenses	549	029	-6 045,46	51,63	-5 993,83
<b>VI. Depreciations, property sold, reserves and adjustment, total</b>		030	10 379,08	0,00	10 379,08
25. Amortisation of intangible fixed assets	551	031	10 271,49	0,00	10 271,49
26. Book value of tangible and intangible fixed assets sold	552	032	107,59	0,00	107,59
27. Securities and shares sold	553	033	0,00	0,00	0,00
28. Raw materials sold	554	034	0,00	0,00	0,00
29. Statutory reserves	556	035	0,00	0,00	0,00
30. Statutory adjustments	559	036	0,00	0,00	0,00
<b>VII. Contributions provided, total</b>		037	0,00	0,00	0,00
31. Contributions settled between organisation entities	581	038	0,00	0,00	0,00
32. Membership fees	582	039	0,00	0,00	0,00
<b>VIII. Income tax, total</b>		040	0,00	0,00	0,00
33. Additional income tax payments	595	041	0,00	0,00	0,00
<b>Expenses, total</b>		042	<b>128 989,77</b>	<b>22 854,35</b>	<b>151 844,12</b>

In CZK thousand

Description	Acc. no.	Line	Core activity	Supplemental activity	Total
			1	2	3
<b>B. Revenues</b>					
I. Sale of goods and services produced		043	81 045,87	27 980,15	109 026,02
1. Sales of products manufactured in house 601	601	044	0,00	0,00	0,00
2. Sales of services	602	045	81 043,39	19 733,05	100 776,44
3. Sales of merchandise	604	046	2,48	8 247,10	8 249,58
II. Changes in inventory of the organisation, total		047	0,00	0,00	0,00
4. Changes in work in progress inventory	611	048	0,00	0,00	0,00
5. Changes in semi-finished products inventory	612	049	0,00	0,00	0,00
6. Change in finished product inventory	613	050	0,00	0,00	0,00
7. Change in livestock inventory	614	051	0,00	0,00	0,00
III. Capitalisation, total		052	0,00	0,00	0,00
8. Capitalisation of materials and goods	621	053	0,00	0,00	0,00
9. Capitalisation of internal services of organisation	622	054	0,00	0,00	0,00
10. Capitalisation of intangible fixed assets	623	055	0,00	0,00	0,00
11. Capitalisation of tangible fixed assets	624	056	0,00	0,00	0,00
IV. Other revenues, total		057	5 442,86	42,05	5 484,91
12. Contractual fines and interest due on arrears	641	058	62,70	0,00	62,70
13. Other fines	642	059	0,00	0,00	0,00
14. Payment of written off debts	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	1,72	1,72
17. Settlement of funds	648	063	0,00	0,00	0,00
18. Other sundry revenues	649	064	5 380,16	40,33	5 420,49
V. Sale of property, reserve settlements and adjustments, total		065	179,58	2,23	181,81
19. Sale of intangible fixed assets	652	066	149,92	0,00	149,92
20. Sale of securities and investment	653	067	0,00	0,00	0,00
21. Sale of raw materials	654	068	29,66	0,00	29,66
22. Income from short-term investments	655	069	0,00	0,00	0,00
23. Settlement of statutory adjustments	656	070	0,00	0,00	0,00
24. Income from long-term investments	657	071	0,00	0,00	0,00
25. Settlement of statutory adjustments	659	072	0,00	2,23	2,23
VI. Contributions received, total		073	0,00	0,00	0,00
26. Contributions received settled between organisation entities	681	074	0,00	0,00	0,00
27. Contributions received (gifts)	682	075	0,00	0,00	0,00
28. Membership fees received	684	076	0,00	0,00	0,00
VII. Subsidies for operation, total		077	42 500,00	0,00	42 500,00
29. Subsidies for operation	691	078	42 500,00	0,00	42 500,00
<b>Revenues, total</b>		<b>079</b>	<b>129 168,31</b>	<b>28 024,43</b>	<b>157 192,74</b>
C. Income from operations before tax		080	178,54	5 170,08	5 348,62
30. Income tax	591	081	0,00	0,00	0,00
<b>D. Income from operations after tax</b>		<b>082</b>	<b>178,54</b>	<b>5 170,08</b>	<b>5 348,62</b>

### 1.3 Additional data

Table 1.3 – Additional data to annual balance sheet of MU – includes data on provided subsidies and the percentage of their use as to 31 December 2005 (column 2) in the structure required by the ministry of Education.

**Table 1.3 – Additional data for public higher education schools  
(summary for MU as to 31 December 2005)**

In CZK thousand

	Line	Received 1	Used 2
<b>A. Subsidies for operations from state budget, total</b> (lines 2+14)	01	2 080 047,17	2 077 993,36
of which: 1. Subsidies for oper. incl. current expen. for prog. financ. (lines 3+12+13)	02	1 545 317,50	1 545 185,64
of which: chapter 333 (lines 4+10+11) (lines 4+10+11)	03	1 543 150,00	1 543 021,25
of which basic subsidies	04	1 499 902,00	1 499 773,25
of which school's forestry and farming undertakings	05	0,00	0,00
subsidies for educational activity	06		
subsidies for genofonds	07		
scholarships	08	93 173,00	93 173,00
accommodation scholarships	09	19 470,00	19 470,00
subsidies for accommodation and meals for students	10	41 768,00	41 768,00
Summer Schools of Slavonic Studies	11	1 480,00	1 480,00
Chapter 333 – current expenditures included in programme financing	12	0,00	0,00
other chapters	13	2 167,50	2 164,39
2. Subsidies for research and development (lines 15+16)	14	534 729,67	532 807,72
of which: institutional	15	354 847,00	354 840,89
purpose-specific (lines 17+18+19)	16	179 882,67	177 966,83
of which: chapter 333	17	59 014,00	58 659,76
GA CR	18	61 224,00	60 968,89
other chapters	19	59 644,67	58 338,18
<b>B. Subsidies from MoE reserve fund MŠMT</b>	20	33 968,00	33 968,00
<b>C. Subsidies from self-administered regions</b> (lines 22+23)	21	1 742,60	1 522,14
of which: 1. Subsidies for operations	22	1 742,60	1 522,14
2. Subsidies for R&D (lines 24+25)	23	0,00	0,00
of which: institutional	24	0,00	0,00
purpose-specific	25	0,00	0,00
<b>D. Other subsidies (e.g. from abroad, gifts)</b> (lines 27+28)	26	74 013,77	66 456,31
of which: 1. Subsidies for operations	27	48 231,05	40 792,57
2. Subsidies for R&D (lines 24+25)	28	25 782,72	25 663,74
of which: institutional	29	0,00	0,00
purpose-specific	30	25 782,72	25 663,74
<b>E. Subsidies for fixed assets, total</b>	31	987 214,43	987 147,14
of which: subsidies except programme financing	32	147 168,05	147 100,77
		at day 1 of acc. period	at last day of acc. period
<b>F. Funds, total (Acc. 911)</b> (line 34+35+36+37+38+39)	33	339 342,68	369 779,34
Bonus fund	34	12 706,63	16 012,64
Reserve fund	35	96 344,98	96 344,98
Assets reproduction fund	36	214 724,20	206 794,72
Scholarship fund	37	15 566,87	19 889,76
Purpose-specific fund	38	0,00	30 737,24
Social fund	39	0,00	0,00
<b>G. Purpose-specific fund *) prostředků</b>	40	***)	8 215,67

\*) Transfer up to 5% of the total volume of purpose-specific funds pursuant to Section 15, Para 10 of Universities Act

Non-investment subsidies, total (lines 1+20+21+26)		2 189	2 179 939,81
of which R&D (lines 14+23+28)		560 512,39	558 471,46
Subsidies for fixed assets including programme financing, total (line 31)		987 214,43	987 147,14
<b>Subsidies, total</b>		<b>3 176</b>	<b>3 167 086,95</b>

Non-investment subsidies, total (lines 7+20+21+26)		2 189 771,54	2 179 939,81
of which R&D (lines 14+23+28)		560 512,39	558 471,46
Subsidies for fixed assets excluding programme financing, total (line 31)		147 168,05	147 100,77
<b>Subsidies, total</b>		<b>2 336 939,59</b>	<b>2 327 040,58</b>

The difference between columns 1 and 2 are refunds of unused appropriations paid back to the state budget according to the individual provider's instructions, subsidies of past periods and multiple-year projects co-financed from EU funds (ESF – OP RLZ) and retentions (retained part of a subsidy for the purpose of demonstrable costs of 2004, provided as late as in 2005 after project recognition and approval by the provider).

Total returned subsidies:	CZK 2,635.23 thousand <sup>1), 2)</sup>
Including: A. subsidies for operation from SR	CZK 1,934.81 thousand
Including: Subsidies for operation	CZK 131.86 thousand
R&D subsidies	CZK 1,802.95 thousand <sup>2)</sup>
B. Subsidies from the budget chapter of the MoE	CZK 0.00 thousand
C. Subsidies from ÚSC	CZK 70.46 thousand
D. Other subsidies for operation	CZK 562.67 thousand
E. Subsidies for fixed assets	CZK 67.29 thousand

Notes:

<sup>1)</sup> Including: returned subsidies granted in 2005 in the course of 2005	CZK 294.31 thousand
Including: Subsidies for operation from SR (R&D)	CZK 81.00 thousand
Subsidies from ÚSC	CZK 25.86 thousand
Other subsidies	CZK 187.45 thousand
<sup>2)</sup> Including: additionally returned subsidies granted in 2004 (IGA MZ)	CZK 16.92 thousand

Retention (line 19) for projects of the Ministry of Agriculture in the amount of CZK 119 thousand.

Subsidies of past periods (line 21) subsidies from the Region of South Moravia in the amount of CZK 150 thousand.

Subsidies of past periods (line 27) subsidies for projects of the OP RLZ in the amount of CZK 6,994.79 thousand.

## 1.4 Financial performance analysis

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MU manages its operations as a single entity but for the purpose of internal budgeting, and costs and revenues monitoring, it is divided into economic centres, 18 in 2005, including nine MU faculties. In 2005, financial performance of individual MU economic centres was regularly analyzed at MU management meetings, and at meetings with registrars and other executives of individual economic centres. Quarterly economic performance results were submitted to the MU Academic Senate, and the Senate Chairman regularly attended all meetings of the MU management. One university-wide economic centre was cancelled in 2005 (VPC). The total economic results of MU in 2005 were CZK 59,205 million, after tax, of which the accounting incomes from core and supplemental activities were CZK 44,385.43 million and CZK 14,819.22 thousand, respectively. All economic centres reported positive economic results (see Table 1.4).

The income tax base was calculated from the total economic results before tax, increased by the amounts reducing incomes and costs not considered costs incurred for the purpose of acquisition, maintenance and securing of income, in the sense of Sections 23 and 25 of Act no. 586/1992 Coll., on Income Tax, in the total amount of CZK 23,657,125, at simultaneous reduction by non-taxable income in the sense of Section 18 of the same act, and the difference between fixed asset depreciations and accounting depreciations i.e. CZK 76,582,096 in total. Therefore the resulting tax base amounted to CZK 6,279,000 and the income tax (tax rate 26%) was CZK 1,632,540. The thus calculated tax was discounted pursuant to the provisions of Section 35, Para 1, letters a) and b) of the Income Tax Act, in the value representing the calculated tax, even though there was the option of application of a tax discount in the amount of CZK 2,085,660, for this may only be used up to the calculated tax amount.

Economic results for 2004 in the amount of CZK 57.458 million was settled in the accounting period 2005 (part went to the Remuneration Fund – CZK 9.24 million, and part to the investment Asset Development Fund – CZK 48.22 million).

Table 1.4 – Income from operations

In CZK thousand

MU economic centres (by name)	Income z hlavní activity	Income supplemental activity	Income total	Items adjusting income (+,-)	Adjusted income
Faculty of Medicine	10 968,05	48,76	11 016,81		11 016,81
Faculty of Arts	4 659,61		4 659,61		4 659,61
Faculty of Law	5 723,13	10,38	5 733,51		5 733,51
Faculty of Social Studies	1 872,10	23,39	1 895,49		1 895,49
Faculty of Science	1 451,49	4 560,34	6 011,83		6 011,83
Faculty of Informatics	1 346,13	10,00	1 356,13		1 356,13
Faculty of Education	4 362,73	0,00	4 362,73		4 362,73
Faculty of Sports Studies	1 469,56	130,43	1 599,99		1 599,99
Faculty of Economics and Administration	1 934,25	1 150,38	3 084,63		3 084,63
HoRRA	178,54	5 170,08	5 348,62		5 348,62
CFE	200,65		200,65		200,65
SPSSN	0,00		0,00		
ICS	-137,52	3 767,78	3 630,26		3 630,26
University Press	6,33	28,20	34,53		34,53
Department of Languages	74,87		74,87		74,87
Office of International Studies	777,75		777,75		777,75
Rector 's Office *)	9 497,76	-80,52	9 417,24		9 417,24
<b>Total</b>	<b>44 385,43</b>	<b>14 819,22</b>	<b>59 204,65</b>	<b>0,00</b>	<b>59 204,65</b>
<b>MU economic centres (positive economic results)</b>					
Faculty of Medicine	10 968,05	48,76	11 016,81		11 016,81
Faculty of Arts	4 659,61	0,00	4 659,61		4 659,61
Faculty of Law	5 723,13	10,38	5 733,51		5 733,51
Faculty of Social Studies	1 872,10	23,39	1 895,49		1 895,49
Faculty of Science	1 451,49	4 560,34	6 011,83		6 011,83
Faculty of Informatics	1 346,13	10,00	1 356,13		1 356,13
Faculty of Education	4 362,73	0,00	4 362,73		4 362,73
Faculty of Sports Studies	1 469,56	130,43	1 599,99		1 599,99
Faculty of Economics and Administration	1 934,25	1 150,38	3 084,63		3 084,63
HoRRA	178,54	5 170,08	5 348,62		5 348,62
CFE	200,65	0,00	200,65		200,65
SPSSN	0,00	0,00	0,00		0,00
ICS	-137,52	3 767,78	3 630,26		3 630,26
University Press	6,33	28,20	34,53		34,53
Department of Languages	74,87	0,00	74,87		74,87
Office of International Studies	777,75	0,00	777,75		777,75
Rector 's Office *)	9 497,76	-80,52	9 417,24		9 417,24
<b>Total</b>	<b>44 385,43</b>	<b>14 819,22</b>	<b>59 204,65</b>	<b>0,00</b>	<b>59 204,65</b>
<b>MU economic centres (negative economic results)</b>					
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>

\*) including cancelled centre (VPC) ending with negative economic results of supplemental activities.

Table 1.4 a

Undivided profit, uncovered loss (in CZK thousand)

In CZK thousand

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



## 2. Analysis of revenues and expenses

### 2.1 Revenues

#### 2.1.1 Financing of the Asset Reproduction Programmes

In the context of programme financing the single programme of “Development of Material and Technological Basis of MU in Brno” was implemented. The programme is identified in the ISPROFIN database with no. 233 330. The programme was approved by CR Government Resolution no. 203 of 27 February 2002 and revised by CR Government Resolution no. 986 of 20 July 2005. The planned programme implementation period is 2002– 2008.

The programme was approved in the total value of CZK 6.425 billion and divided to two sub-programmes. Sub-Programme 233 332 focuses on construction of the University Campus of MU in Brno – Bohunice in total worth CZK 5.1 billion. Sub-Programme 233 333 deals with reconstructions of historic buildings of MU in the total value of CZK 1.325 billion.

#### Financing of Programme 233 330 after revision (CR Government Resolution of 20 July 2005)

Line no.	Year	subsidies				IADF	INV total	NEI	total
		MoE	NFV	McB					
		1	2	3	4	5	6	7	
<b>1</b>	<b>Programme 233 330 – plan</b>	<b>3 543 805</b>	<b>1 775 000</b>	<b>297 000</b>	<b>526 228</b>	<b>6 142 033</b>	<b>283 000</b>	<b>6 425 033</b>	
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	200 000	133 052	56 050	1 141 601	20 842	1 162 443	
7	2007	485 849	1 231 053	136 057	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	
<b>9</b>	<b>Programme 233 330 - reality</b>	<b>1 418 329</b>	<b>0</b>	<b>11 070</b>	<b>386 577</b>	<b>1 815 976</b>	<b>79 572</b>	<b>1 895 548</b>	
10	2002	9 999			114 793	124 792	4 044	128 836	
11	2003	306 152			95 709	401 861	21 731	423 592	
12	2004	273 202			112 147	385 349	3 215	388 564	
13	2005	828 976		11 070	63 928	903 974	50 582	954 556	

The main source of financing of the Programmes is represented by the State Budget, providing in total CZK 5,318.8 million, including a loan in the amount of EUR 95 million provided by the European Investment Bank, and subsidy from the chapter of the Ministry of Education (part of the funds provided by the State Budget take the form of refundable load to be refunded by MU in the period 2009 – 2028 in the amount of CZK 1,775 million, hereinafter NFV). Other sources of financing include funds of the Magistrate of the City of Brno (McB) in the amount of CZK 297 million and in-house resources of MU.

For public sources of Programme financing and their amounts in 2005 see the detailed Tables 2.1.1.a to 2.1.1.c.

**Tab. 2.1.1a Sources of Financing of Asset Reproduction Programme – Subsidies from Chapter 333** CZK thousand

Line	Subsidy – Programme (Sub-Programme) identification pursuant to ISPROFIN	Provided subsidies as to 31.12.2005		
		INV	NEI	Total
1	233 330 Development of Material and Technology Base of MU in Brno	828 976	0	828 976
	<i>Sub-Programme 233332 Brno-Bohunice Campus construction</i>	562 850	0	562 850
	<i>Sub-Programme 233333 Reconstruction of existing buildings</i>	266 126	0	266 126
2	<b>Total from Chapter 333 – MoE (line 1)</b>	<b>828 976</b>	<b>0</b>	<b>828 976</b>

The share of Chapter 333 – MoE of the State Budget in financing of the Programme amounted in 2005 to CZK 828,976 million (including system subsidies in the amount of CZK 20.085 million, and individual subsidies in the amount of CZK 808.892 million), including subsidies for implementation of Sub-Programme 233 332 – CZK 562.850 million, and subsidies for implementation of Sub-Programme 233 333 – CZK 266.126 million from the MoE Chapter of the State Budget.

**Tab. 2.1.1b Sources of Financing of Asset Reproduction Programme – Sources outside Chapter 333**

CZK thousand

Line	Subsidy – Programme (Sub-Programme) identification pursuant to ISPROFIN	Provided subsidies as to 31.12.2005		
		INV	NEI	Total
1	233 330 Development of Material and Technology Base of MU in Brno	11 070	0	11 070
	<i>Sub-Programme 233332 Brno-Bohunice Campus construction</i>	11 070	0	11 070
	<i>Sub-Programme 233333 Reconstruction of existing buildings</i>		0	0
2	<b>Total SAR (line 1)</b>	<b>11 070</b>	<b>0</b>	<b>11 070</b>

The city of Brno contributed to the Programme infrastructure section. In 2005 CZK 100 million were transferred onto MU account. CZK 11.07 million were used, the rest will be used in the following years of construction.

**Tab. 2.1.1 Sources of Financing of Asset Reproduction Programme – Subsidies from the State Budget and SAR together**

CZK thousand

Line	Subsidy – Programme (Sub-Programme) identification pursuant to ISPROFIN	Provided subsidies as to 31.12.2005		
		INV	NEI	Total
1	233 330 Development of Material and Technology Base of MU in Brno	840 046	0	840 046
	<i>Sub-Programme 233332 Brno-Bohunice Campus construction</i>	573 920	0	573 920
	<i>Sub-Programme 233333 Reconstruction of existing buildings</i>	266 126	0	266 126
2	<b>Total from Chapter 333 + SAR (line 1)</b>	<b>840 046</b>	<b>0</b>	<b>840 046</b>

## 2.1.2 Subsidies from the State Budget Chapter of the Ministry of Education of the Czech Republic and from Other Sources

Subsidies from the State Budget, Chapter of MoE, represented the main source of financing of operation and activities of MU. For a survey of the structure and volumes of the individual items of non-investment subsidies in classification by indicators A – M, subsidies for student accommodation and board, non-investment subsidies for R&D from Chapter 333 – MoE see Table 2.1.2.1a including purpose-specific subsidies from other departments of the MoE. Table 2.1.2.1b includes a survey of allocated capital subsidies of the MoE (excluding programme funding).

For a survey of subsidies from other chapters of the State Budget, from SAR budgets, from abroad and from other sources see Table 2.1.2.2. The Other Sources column also includes purpose-specific subsidies for multiple-year projects financed from the State Budget of the Czech Republic and co-financed by EU (EQUAL, OPRLZ and MOL project).

Table 2.1.2.1 – Subsidies from Ministry of Education appropriations (Chapter 333)

## a) Non-investment subsidies provided

in CZK thousand

Line	Type of non-investment subsidy	Provided as at at 31.12.2003	Refunds
<b>1</b>	<b>Základní dotace</b>	<b>1 534 797</b>	<b>129</b>
	of which: Index A - Educational activities	1 311 490	0
	Index C - Scholarships for students of doctoral degree	93 173	0
	Index D - International students and international cooperation	27 895	7
	<i>of which: students who are not Czech citizens (foreign</i>	4 739	0
	<i>international students (short-term stays)</i>	257	0
	<i>AKTION Programme</i>	209	7
	<i>CEEPUS Programme</i>	593	0
	<i>SOKRATES II Programme</i>	22 097	0
	<i>of which: Erasmus</i>	22 097	0
	Comenius		0
	Other		0
	Index F - Educational projects and programmes	2 894	4
	Index G - Projects of the Higher Education Development Fund	10 672	97
	Index I - Transformation and development programmes	66 016	21
	Index M – emergencies	1 707	0
	Summer Schools of Slavonic Studies	1 480	0
	Accommodation scholarship subsidies	19 470	0
<b>2</b>	<b>Subsidies for accommodation and meals for students (HoRRA)</b>	<b>41 768</b>	<b>0</b>
<b>3</b>	<b>Subsidies for research and development</b>	<b>413 861</b>	<b>360</b>
	of which: institutional - specific research	99 469	0
	long-term projects	255 378	6
	National Research Programme	50 845	302
	IN	12 057	0
	IM research centres	34 274	154
	IP KONTAKT	510	94
	IP COST	1 159	8
	IK	2 845	46
	special-purpose funds for research and development, total:	8 169	52
	<i>LA – INGO</i>	1 263	0
	<i>LC – Basic Research Centres</i>	5 206	0
	<i>ME – KONTAKT</i>	70	46
	<i>OC – COST</i>	1 630	6
<b>4</b>	<b>NIV subsidies from Schools of Higher Education Dep. (lines 1+2+3)</b>	<b>1 990 426</b>	<b>489</b>
<b>5</b>	<b>Other NEI subsidies from MoE – for instruction and education</b>	<b>553</b>	<b>0</b>
<b>6</b>	<b>Non-investment subsidies from chapter 333 – MoE (lines 4+5), total</b>	<b>1 990 979</b>	<b>489</b>

## b) – Capital subsidies from Ministry of Education budget excluding programme financing

in CZK thousand

Line	Type of non-investment subsidy	Provided as at 31.12.2006	Refunds
<b>1</b>	<b>Capital subsidies excluding programme financing</b>	<b>39 392</b>	<b>16</b>
	Including: HEDF	8 889	4
	Development programmes	28 903	12
	Other (excl. R&D)	1 600	0
<b>2</b>	<b>Capital subsidies for R&amp;D from the MoE appropriations (333)</b>	<b>93 032</b>	<b>40</b>
	of which: Long-term projects	84 022	15
	National Research Programme	1 621	25
	IN	0	0
	IM research centres	1 621	25
	IP KONTAKT	0	0
	IP COST	0	0
	IK	0	0
	Special-purpose funds for research and development total:	7 389	0
	<i>LA – INGO</i>	4 000	0
	<i>LC – Basic Research Centres</i>	2 889	0
	<i>ME – KONTAKT</i>	0	0
	<i>OC – COST</i>	500	40
<b>3</b>	<b>INV subsidies from chapter 333 – Ministry of Education (lines 1+2), total</b>	<b>132 424</b>	<b>56</b>

**Table 2.1.2.2 – Other subsidies (provided)**
**a) Non-investment subsidies**

in CZK thousand

Line	Subsidy type income (without MoE chapter)	Operation	R&D	Total to 31.12.2006	Return to SB
		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>
<b>1</b>	<b>State budget chapters total (excl. MoE)</b>	<b>2 167</b>	<b>120 869</b>	<b>123 036</b>	<b>1 429</b>
	Of which: Grant Agency of CR 2)	0	61 224	61 224	255
	Grant Agency of Academy of Science of CR	0	22 123	22 123	78
	IGA Ministry of Healthcare 2)	0	21 274	21 274	874
	Ministry of Healthcare	1 480	0	1 480	3
	Ministry of Culture	150	1 148	1 298	0
	Ministry for Regional Development	0	2 625	2 625	12
	Ministry of Labour and Social Affairs	0	5 123	5 123	206
	Ministry of the Interior	0	100	100	0
	Office for National Safety	0	624	624	1
	State Office for Nuclear Safety	0	400	400	0
	Government of CR	537		537	0
	Ministry of Foreign Affairs		142	142	0
	Ministry of Agriculture 1)	0	2 245	2 245	0
	Ministry of the Environment	0	3 550	3 550	0
	Association of Innovation in Business		291	291	0
<b>2</b>	<b>Municipalities, SAR, state funds, total</b>	<b>1 743</b>	<b>0</b>	<b>1 743</b>	<b>70</b>
	Of which: Magistrate of the city of Brno	410	0	410	20
	Region of South Moravia 3)	1 328	0	1 328	50
	Other SAR	5	0	5	0
<b>3</b>	<b>From abroad and other total</b>	<b>48 231</b>	<b>25 783</b>	<b>74 014</b>	<b>119</b>
	Of which: Subsidies from abroad	29 631	25 783	55 414	0
	<i>EU (especially 5<sup>th</sup> and 6<sup>th</sup> Framework</i>		<i>24 828</i>	<i>24 828</i>	<i>119</i>
	<i>SOCRATES/ERASMUS</i>	<i>19 441</i>		<i>19 441</i>	<i>0</i>
	<i>Jean MONNET</i>	<i>957</i>		<i>957</i>	<i>0</i>
	<i>LEONARDO</i>	<i>3 378</i>		<i>3 378</i>	<i>0</i>
	<i>Other</i>	<i>5 855</i>	<i>955</i>	<i>6 810</i>	<i>0</i>
	Other 4)	18 600	0	18 600	0
	<i>OPRLZ</i>	<i>13 501</i>		<i>13 501</i>	<i>0</i>
	<i>EQUAL</i>	<i>4 215</i>		<i>4 215</i>	<i>0</i>
	<i>MPO</i>	<i>884</i>		<i>884</i>	<i>0</i>
<b>4</b>	<b>Total other NEI subsidies (lines 1+2+3)</b>	<b>52 141</b>	<b>146 652</b>	<b>198 793</b>	<b>1 618</b>

<sup>1)</sup> In 2005 Ministry of Agriculture released retention from 2004 in the amount of CZK 214 thousand, of which CZK 119 thousand were used in 2004 and CZK 95 thousand in 2005 for subsidy transfer onto co-beneficiary.

<sup>2)</sup> Returned subsidies in the course of the year:

GA CR – subsidy for 2005 CZK 81 thousand

IGA – past years' subsidies CZK 17 thousand

<sup>3)</sup> Subsidy of the Region of South Moravia in the amount of CZK 150 thousand was divided to two years 2005 and 2006.

<sup>4)</sup> Subsidies for OP RLZ projects in the amount of CZK 6,995 thousand, not used in 2005, were divided to two years 2005 and 2006.

**b) Capital subsidies**

in CZK thousand

Line ř.	Subsidy type income (without MoE chapter)	Operation	R&D	Total to 31.12.2006	Return to SB
<b>1</b>	<b>From State Budget chapters, total (excl. MoE)</b>	<b>8 974</b>	<b>5 730</b>	<b>14 704</b>	<b>11</b>
	Of which: GA CR	0	319	319	0
	GA Academy of Sciences	0	3 950	3 950	3
	Ministry of Labour	0	121	121	8
	State Fund for the Environment	8 974	0	8 974	0
	State Office for Safety		240	240	0
	State Office for nuclear Safety	0	1 100	1 100	0
<b>2</b>	<b>Municipalities, SAR, state funds, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3</b>	<b>From abroad and other, total</b>	<b>31</b>	<b>9</b>	<b>40</b>	<b>0</b>
	Of which: operation	31	0	31	0
	R&D		9	9	0
<b>4</b>	<b>Other INV, total (lines 1+2+3)</b>	<b>9 005</b>	<b>5 739</b>	<b>14 744</b>	<b>11</b>

For a recapitulation of finances provided to MU in 2005 from all chapters of the State Budget, from the SAR budgets, from abroad, and from other sources from the State Budget see Table 2.1.2.3 in the following structure:

## a) Non-investment subsidies provided

- b) Capital cost subsidies,  
c) Total subsidies.

**Table 2.1.2.3 – Recapitulation of subsidy-type gains – non-investment subsidies**

a) Non-investment subsidies (provided) in CZK thousand

Line	Subsidy type income (without MoE chapter)	Operation	R&D	Total to 31.12.2006	Return to SB
<b>1</b>	<b>From MoE Chapter</b> (tab. 2.1.2.1)	<b>1 577 118</b>	<b>413 861</b>	<b>1 990 979</b>	<b>489</b>
	- Universities Department	1 576 565	413 861	1 990 426	489
	- Other departments	553	0	553	0
<b>2</b>	<b>State budget chapters total (excl. MoE)</b>	<b>2 167</b>	<b>120 869</b>	<b>123 036</b>	<b>1 429</b>
	Of which: Grant Agency of CR 2)	0	61 224	61 224	255
	Grant Agency of Academy of Science of CR	0	22 123	22 123	78
	IGA Ministry of Healthcare 2)	0	21 274	21 274	874
	Ministry of Healthcare	1 480	0	1 480	3
	Ministry of Culture	150	1 148	1 298	0
	Ministry for Regional Development	0	2 625	2 625	12
	Ministry of Labour and Social Affairs	0	5 123	5 123	206
	Ministry of the Interior	0	100	100	0
	Office for National Safety	0	624	624	1
	State Office for Nuclear Safety	0	400	400	0
	Government of CR	537	0	537	0
	Ministry of Foreign Affairs	0	142	142	0
	Ministry of Agriculture 1)	0	2 245	2 245	0
	Ministry of the Environment	0	3 550	3 550	0
	Association of Innovation in Business	0	291	291	0
<b>3</b>	<b>Municipalities, SAR, state funds, total</b>	<b>1 743</b>	<b>0</b>	<b>1 743</b>	<b>70</b>
	Of which: Magistrate of the city of Brno	410	0	410	20
	Region of South Moravia 3)	1 328	0	1 328	50
	Other SAR	5	0	5	0
<b>4</b>	<b>From abroad and other total</b>	<b>48 231</b>	<b>25 783</b>	<b>74 014</b>	<b>119</b>
	Of which: Subsidies from abroad	29 631	25 783	55 414	0
	<i>EU (especially 5<sup>th</sup> and 6<sup>th</sup> Framework Programme)</i>	0	24 828	24 828	119
	<i>SOCRATES/ERASMUS</i>	19 441	0	19 441	0
	<i>Jean MONNET</i>	957	0	957	0
	<i>LEONARDO</i>	3 378	0	3 378	0
	<i>Other</i>	5 855	955	6 810	0
	Other 4)	18 600	0	18 600	0
	<i>OPRLZ</i>	13 501	0	13 501	0
	<i>EQUAL</i>	4 215	0	4 215	0
	<i>MPO</i>	884	0	884	0
<b>5</b>	<b>Total other NEI subsidies (lines 1+2+3+4)</b>	<b>1 629 259</b>	<b>560 513</b>	<b>2 189 772</b>	<b>2 107</b>

**b) Capital subsidies (provided) excl. programme financing**

Line	Subsidy type income (without MoE chapter)	Operation	R&D	Total to 31.12.2006	Return to SB
<b>1</b>	<b>From MoE chapter</b> (tab. 2.1.2.1)	<b>868 368</b>	<b>93 032</b>	<b>961 400</b>	<b>56</b>
	- Programme financing	828 976	0	828 976	0
	- Excl. programme financing excl. R&D	39 392	93 032	132 424	56
<b>2</b>	<b>From State Budget chapters, total (excl. MoE)</b>	<b>8 974</b>	<b>5 730</b>	<b>14 704</b>	<b>11</b>
	Of which: GA CR	0	319	319	0
	GA Academy of Sciences	0	3 950	3 950	3
	Ministry of Labour	0	121	121	8
	State Fund for the Environment	8 974	0	8 974	0
	State Office for Safety	0	240	240	0
	State Office for nuclear Safety	0	1 100	1 100	0
<b>3</b>	<b>Municipalities, SAR, state funds, total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4</b>	<b>From abroad and other, total</b>	<b>31</b>	<b>9</b>	<b>40</b>	<b>0</b>
	Of which: operation	31	0	31	0
	R&D	0	9	9	0
<b>5</b>	<b>Other INV, total (lines 1+2++4)</b>	<b>877 373</b>	<b>98 771</b>	<b>976 144</b>	<b>67</b>

## c) Subsidies provided, excl. programme financing, total (NEI + INV)

CZK thousand

Line	Subsidy-type gains	Provoz				R&D			Total NEI+INV	Return to SB
		Operations Current Expend.	Halls of Res. And ref.	Capital Subs. excl. Progr. fin	Total Col. 1-3	Current Expend.	Capital Subs.	Total Col. 5-6		
		1	2	3	4	5	6	7	8	9
<b>1</b>	<b>From MoE chapter (tab. 2.1.2.1)</b>	<b>1 535 350</b>	<b>41 768</b>	<b>39 392</b>	<b>1 616 510</b>	<b>413 861</b>	<b>93 032</b>	<b>506 893</b>	<b>2 123 403</b>	<b>545</b>
	- Universities Dept.	1 534 797	41 768	39 392	1 615 957	413 861	93 032	506 893	2 122 850	545
	- Other depts.	553			553	0		0	553	0
<b>2</b>	<b>From State Budget chapters total (excl. MoE)</b>	<b>2 167</b>	<b>0</b>	<b>8 974</b>	<b>11 141</b>	<b>120 869</b>	<b>5 730</b>	<b>126 599</b>	<b>137 740</b>	<b>1 440</b>
	Of which: Grant agency of CR	0			0	61 224	319	61 543	61 543	255
	GA Academy of Sciences	0			0	22 123	3 950	26 073	26 073	81
	IGA Ministry of Healthcare	0			0	21 274		21 274	21 274	874
	Ministry of Healthcare	1 480			1 480	0		0	1 480	3
	Ministry of Culture	150			150	1 148		1 148	1 298	0
	Ministry for Regional Development	0			0	2 625		2 625	2 625	12
	Ministry of Labour	0			0	5 123	121	5 244	5 244	214
	Ministry of the Interior	0			0	100		100	100	0
	National Office for Safety	0			0	624	240	864	864	1
	State Office for nuclear Safety	0			0	400	1 100	1 500	1 500	0
	Government of CR	537			537	0		0	537	0
	Ministry of Foreign Affairs	0			0	142		142	142	0
	Ministry of Agriculture 1)	0			0	2 245		2 245	2 245	0
	Ministry of the Environment	0			0	3 550		3 550	3 550	0
	State Environment Fund (SEF)			8 974	8 974			0	8 974	
	Association of Innovation in Bus.	0			0	291		291	291	0
<b>3</b>	<b>Municipalities, SAR, state funds total:</b>	<b>1 743</b>	<b>0</b>	<b>0</b>	<b>1 743</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1 743</b>	<b>70</b>
	Of which: Magistrate of City of Brno 410	410			410	0		0	410	20
	South Moravia 2)	1 328			1 328	0		0	1 328	50
	Other SAR	5			5	0		0	5	0
<b>4</b>	<b>from abroad and other, total:</b>	<b>48 231</b>	<b>0</b>	<b>31</b>	<b>48 262</b>	<b>25 783</b>	<b>9</b>	<b>25 792</b>	<b>74 054</b>	<b>238</b>
	Of which: subsidies from abroad	29 631	0	31	29 662	25 783	9	25 792	55 454	119
	<i>EU (especially 5<sup>th</sup> and 6<sup>th</sup> Framework Programme)</i>	0		31	31	24 828	9	24 837	24 868	119
	<i>SOCRATES/ERASMUS</i>	19 441			19 441	0		0	19 441	0
	<i>Jean MONNET</i>	957			957	0		0	957	0
	<i>LEONARDO</i>	3 378			3 378	0		0	3 378	0
	<i>Other</i>	5 855			5 855	955		955	6 810	0
	<i>Other</i> 3)	18 600	0	0	18 600	0	0	0	18 600	0
	<i>OPRLZ</i>	13 501			13 501	0		0	13 501	0
	<i>EQUAL</i>	4 215			4 215	0		0	4 215	0
		884			884	0		0	884	0
<b>5</b>	<b>Total NEI (lines 1+2+3+4)</b>	<b>1 587 491</b>	<b>41 768</b>	<b>48 397</b>	<b>1 677 656</b>	<b>560 513</b>	<b>98 771</b>	<b>659 284</b>	<b>2 336 940</b>	<b>2 293</b>

1) In 2005 Ministry of Agriculture released retention from 2004 in the amount of CZK 214 thousand, of which CZK 119 thousand were used in 2004 and CZK 95 thousand in 2005 for subsidy transfer onto co-beneficiary.

2) Returned subsidies in the course of the year: GA CR – subsidy for 2005 CZK 81 thousand, IGA – past years' subsidies CZK 17 thousand

3) Subsidy of the Region of South Moravia in the amount of CZK 150 thousand was divided to two years 2005 and 2006.

4) Subsidies for OP RLZ projects in the amount of CZK 6,995 thousand, not used in 2005, were divided to two years 2005 and 2006.

Table 2.1.2.4 includes development of provided subsidies in the years 2000 – 2005.

**Tab. 2.1.2.4 Development of subsidies in the years 2000 - 2005 (provided subsidies)**

**a) Subsidies from the MoE Chapter** CZK thousand

Line	Subsidy type	Provided as to 31.12.						Index 05/04
		2000	2001	2002	2003	2004	2005	
1	NEI from MoE, Universities Dept Excl. programme financing	924 597	1 127 938	1 334 609	1 472 175	1 693 635	1 990 426	1,18
	Basic subsidies	683 910	814 581	1 016 503	1 169 432	1 388 100	1 534 797	1,11
	<i>Of which: Indicator A – study programmes</i>	579 566	666 281	842 523	970 132	1 212 995	1 311 490	1,08
	Accommodation and board	47 509	52 349	53 297	54 129	52 352	41 768	0,80
	R&D	193 178	261 008	264 809	248 614	253 183	413 861	1,63
	<i>Of which: purpose-specific subsidies For programmes and + NNPV</i>	39 911	33 174	36 822	40 084	39 436	59 014	1,50
2	Other NEI subsidies, chapter 333 MoE	0	638	11 040	640	1 565	553	0,35
	NEI subsidies, Universities Dept via programme financing			10 617				
	Other departments of MoE		638	423	640	1 565	553	0,35
3	NEI subsidies of MoE total (incl. programme financing)	924 597	1 128 576	1 345 649	1 472 815	1 695 200	1 990 979	1,17
	Investment – programme financing progr. financování	102 274	129 261	78 691	306 152	273 202	828 976	3,03
	Other excl. R&D (HEDF, I, M&E)	11 240	28 366	18 291	37 558	30 380	39 392	1,30
	R&D	51 876	58 127	30 389	29 317	53 524	93 032	1,74
4	Total INV subsidies from MoE	165 390	215 754	127 371	373 027	357 106	961 400	2,69
5	<b>Total MoE subsidies (lines)</b>	<b>1 089 987</b>	<b>1 344 330</b>	<b>1 473 020</b>	<b>1 845 842</b>	<b>2 052 306</b>	<b>2 952 379</b>	<b>1,44</b>

**b) Other subsidies** CZK thousand

Line no	Subsidy type	Provided as to 31.12.						index 05/04
		2000	2001	2002	2003	2004	2005	
1	NEI- other SB	42 381	50 736	61 551	87 551	92 082	123 036	1,34
	Of which: R&D	41 270	48 938	60 071	84 801	91 192	5 730	0,06
2	Municipalities, SAR, state funds	1 065	321	50	462	355	1 743	4,91
3	from abroad and other	26 125	21 113	33 389	19 084	42 946	74 014	1,72
	Of which: R&D	2 482	9 041	16 501	10 487	17 523	25 783	1,47
4	<b>NEI total (lines 1-3)</b>	<b>69 571</b>	<b>72 170</b>	<b>94 990</b>	<b>107 097</b>	<b>135 383</b>	<b>198 793</b>	<b>1,47</b>
5	Investment – other SB	4 962	3 342	1 250	1 968	8 099	14 704	1,82
	Of which: R&D	4 962	3 342	1 250	1 968	1 943	5 730	2,95
6	Municipalities				20	100	11 070	
	Of which: Programme 233 330						11 070	
7	From abroad		1 839	1 474	409	0	40	
8	<b>Total investment subsidies</b>	<b>4 962</b>	<b>5 181</b>	<b>2 724</b>	<b>2 397</b>	<b>8 199</b>	<b>25 814</b>	<b>3,15</b>
9	<b>Other subsidies, total</b>	<b>74 533</b>	<b>77 351</b>	<b>97 714</b>	<b>109 494</b>	<b>143 582</b>	<b>224 607</b>	<b>1,56</b>

**c) Total subsidies (NEI + INV) including programme financing** CZK thousand

Line no	Subsidy type	Poskytnuto						index 05/04
		2000	2001	2002	2003	2004	2005	
1	NEI from Chapter 333 – MoE	924 597	1 128 576	1 345 649	1 472 815	1 695 200	1 990 979	1,17
	Of which: R&D	193 178	261 008	264 809	248 614	253 183	413 861	1,63
2	other SB	42 381	50 736	61 551	87 551	92 082	123 036	1,34
	Of which: R&D	41 270	48 938	60 071	84 801	91 192	5 730	0,06
3	Municipalities		321	50	462	355	1 743	4,91
4	From abroad		21 113	33 389	19 084	42 946	74 014	1,72
	Of which: R&D		9 041	16 501	10 487	17 523	25 783	1,47
5	<b>NEI subsidies total</b>	<b>966 978</b>	<b>1 200 746</b>	<b>1 440 639</b>	<b>1 579 912</b>	<b>1 830 583</b>	<b>2 189 772</b>	<b>1,20</b>
6	Investment from Chapter 333 - MoE	165 390	215 754	127 371	373 027	357 106	961 400	2,69
	Of which: R&D	51 876	58 127	30 389	29 317	53 524	93 032	1,74
7	Other SB	4 962	3 342	1 250	1 968	8 099	14 704	1,82
	Of which: R&D	4 962	3 342	1 250	1 968	1 943	14 704	7,57
8	Municipalities				20	100	11 070	
9	From abroad		1 839	1 474	409	0	40	
10	<b>Total INV subsidies</b>	<b>170 352</b>	<b>220 935</b>	<b>130 095</b>	<b>375 424</b>	<b>365 305</b>	<b>987 214</b>	<b>2,70</b>
11	<b>Total subsidies</b>	<b>1 137 330</b>	<b>1 421 681</b>	<b>1 570 734</b>	<b>1 955 336</b>	<b>2 195 888</b>	<b>3 176 986</b>	<b>1,45</b>

## d) Total subsidies (NEI + INV) excl. programme financing

CZK thousand

Line no	Subsidy type	Provided as to 31.12.						index 05/04
		2000	2001	2002	2003	2004	2005	
1	NEI subsidies from	924 597	1 128 576	1 345 649	1 472 815	1 695 200	1 990 979	1,17
	Of which: R&D	193 178	261 008	264 809	248 614	253 183	413 861	1,63
2	Other SB	42 381	50 736	61 551	87 551	92 082	123 036	1,34
	Of which: R&D	41 270	48 938	60 071	84 801	91 192	5 730	0,06
3	Municipalities	0	321	50	462	355	1 743	4,91
4	From abroad	0	21 113	33 389	19 084	42 946	74 014	1,72
	Of which: R&D	0	9 041	16 501	10 487	17 523	25 783	1,47
5	<b>Total NEI subsidies</b>	<b>966 978</b>	<b>1 200 746</b>	<b>1 440 639</b>	<b>1 579 912</b>	<b>1 830 583</b>	<b>2 189 772</b>	<b>1,20</b>
6	Investment subsidies from	63 116	86 493	48 680	66 875	83 904	132 424	1,58
	Of which: R&D	51 876	58 127	30 389	29 317	53 524	93 032	1,74
7	Other SB	4 962	3 342	1 250	1 968	8 099	14 704	1,82
	Of which: R&D	4 962	3 342	1 250	1 968	1 943	14 704	7,57
8	Municipalities	0	0	0	20	100	0	0,00
9	From abroad	0	1 839	1 474	409	0	40	0,10
10	<b>Total INV subsidies</b>	<b>68 078</b>	<b>91 674</b>	<b>51 404</b>	<b>69 272</b>	<b>92 103</b>	<b>147 168</b>	<b>1,60</b>
11	<b>Total subsidies</b>	<b>1 035 056</b>	<b>1 292 420</b>	<b>1 492 043</b>	<b>1 649 184</b>	<b>1 922 686</b>	<b>2 336 940</b>	<b>1,22</b>

## e) NEI subsidies to R&amp;D in the years 2000-2005

CZK thousand

Line no	Subsidy provider	Provided as to 31.12.						index 05/04
		2000	2001	2002	2003	2004	2005	
1	<b>From MoE Chapter (tab. 2.1.2.1)</b>	<b>193 178</b>	<b>261 008</b>	<b>264 809</b>	<b>248 614</b>	<b>253 183</b>	<b>413 861</b>	1,63
	- Universities Dept.	193 178	261 008	264 809	248 614	253 183	413 861	1,63
	<i>Of which: specific research</i>	<i>99 339</i>	<i>130 436</i>	<i>125 547</i>	<i>93 700</i>	<i>98 014</i>	<i>99 469</i>	1,01
	<i>Research projects</i>	<i>53 928</i>	<i>97 398</i>	<i>102 440</i>	<i>114 830</i>	<i>115 733</i>	<i>255 378</i>	2,21
	<i>IN</i>	<i>1 096</i>	<i>11 899</i>	<i>12 406</i>	<i>13 096</i>	<i>10 091</i>	<i>12 057</i>	1,19
	<i>IM research centres</i>	<i>8 233</i>	<i>17 882</i>	<i>19 659</i>	<i>21 681</i>	<i>22 737</i>	<i>34 274</i>	1,51
	<i>CONTACT</i>	<i>1 444</i>	<i>1 080</i>	<i>2 054</i>	<i>1 378</i>	<i>1 037</i>	<i>580</i>	0,56
	<i>COST</i>	<i>845</i>	<i>1 160</i>	<i>1 825</i>	<i>1 720</i>	<i>2 745</i>	<i>2 789</i>	1,02
	<i>IK (other before 2002)</i>	<i>27 773</i>	<i>673</i>	<i>60</i>	<i>47</i>	<i>1 880</i>	<i>2 845</i>	1,51
	<i>LA – INGO</i>	<i>520</i>	<i>480</i>	<i>818</i>	<i>2 162</i>	<i>946</i>	<i>1 263</i>	1,34
	<i>LC – Basic Research</i>		<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>5 206</i>	
	- Other Depts.		0	0	0	0	0	0
2	<b>Total from State Budget Chapters</b>	<b>41 270</b>	<b>48 938</b>	<b>60 071</b>	<b>84 801</b>	<b>91 192</b>	<b>120 869</b>	1,33
	Of which: Grant Agency of CR	34 456	40 170	44 542	55 090	56 559	61 224	1,08
	GA Academy of Sciences of CR	522	1 356	2 576	4 053	9 414	22 123	2,35
	IGA Ministry of Healthcare	4 854	5 731	9 370	13 859	16 472	21 274	1,29
	Ministry of Healthcare, other			1 545				
	Ministry of Culture		1 157	1 249	1 253	1 248	1 148	0,92
	Ministry fro Regional Development					2 570	2 625	1,02
	Ministry of Labour and Social Affairs				6 690	674	5 123	7,60
	Ministry of the Interior					200	100	0,50
	National Office for Safety					200	624	3,12
	National Office for Nuclear Safety				300	500	400	0,80
	Government of CR						0	
	Ministry of Foreign Affairs		40				142	
	Ministry of Agriculture 1)		484	554	1 107	1 355	2 245	1,66
	Ministry of the Environment	1 438		235	2 449	2 000	3 550	1,78
	Association for Innovation in Business						291	
3	<b>From municipalities, SAR, state</b>		<b>0</b>	<b>0</b>	<b>150</b>	<b>0</b>	<b>0</b>	
	of which: Magistrate of the City of						0	
	Region of South Moravia 2)				150		0	
	Other SAR						0	
4	<b>4 From abroad and other, total:</b>	<b>2 482</b>	<b>9 041</b>	<b>16 501</b>	<b>10 487</b>	<b>17 524</b>	<b>25 783</b>	1,47
	Of which: EU (esp. Framework			12 666	5 522	15 259	24 828	1,63
	NATO		1 812	1 087	520	2 022		
	SOCRATES/ERASMUS							
	Jean MONNET							
	LEONARDO							
	Other	2 482	7 229	2 748	4 445	243	955	3,93
	Other 3)							
5	<b>5 NEI subsidies for R&amp;D, total</b>	<b>236 930</b>	<b>318 987</b>	<b>341 381</b>	<b>344 052</b>	<b>361 899</b>	<b>560 513</b>	1,55



## f) Capital subsidies for research and development in the years 2000-2005

CZK thousand

Line no	Subsidy provider	Provided as to 31.12.						index 05/04
		2000	05/04	2002	2003	2004	2005	
1	<b>From Chapter 333 – MoE,</b>	<b>51 876</b>	<b>58 127</b>	<b>30 389</b>	<b>29 317</b>	<b>53 524</b>	<b>93 032</b>	1,74
	<i>Research projects</i>	30 421	23 017	24 141	23 840	22 798	84 022	3,69
	<i>IN</i>	3 023			762	420	0	0,00
	<i>IM research centres</i>	15 328	15 322	3 098	250	80	1 621	20,26
	<i>CONTACT</i>	284	120	56	0		0	
	<i>COST</i>	320	300	620	320	500	500	1,00
	<i>IK</i>					200	0	0,00
	<i>LA - INGO</i>	2 500	19 368	2 474	4 145	29 526	4 000	0,14
	<i>LC – Basic Research Centres</i>						2 889	
2	<b>From other chapters of SB –</b>	<b>4 962</b>	<b>3 342</b>	<b>1 250</b>	<b>1 968</b>	<b>1 943</b>	<b>5 730</b>	2,95
	of which: GA CR	4 962	3 342	1 069	168	260	319	1,23
	GA Academy of Science					633	3 950	6,24
	Ministry of Labour					50	121	2,42
	State Fund for the Environment			181			0	
	National Office for Safety						240	
	National Office for Nuclear				1 800	1 000	1 100	1,10
3	Subsidies from SAR budgets				20		0	
4	Subsidies from abroad		1 839	1 474	409		9	
5	<b>INV subsidies for R&amp;D total</b>	<b>56 838</b>	<b>63 308</b>	<b>33 113</b>	<b>31 714</b>	<b>55 467</b>	<b>98 771</b>	1,78

## 2.1.3 Revenues Generated at MU

In-house revenues in 2005 (without subsidies) in the amount of CZK 495.726 million represented 23 % of the total income of MU.

The absolute value of in-house revenues in 2005 increased by CZK 94.213 million compared to 2004.

For a survey of in-house revenues see Table 2.1.3.

Table 2.1.3 – Revenues generated at MU

CZK thousand

Line no	Item	Main activity	Supplemental Activity	Total at 31.12.2005
1	Tuition fees, Section 58 of Act no 111/1998 Coll. 1)	32 166,03	0,00	32 166,03
2	of which: foreign language teaching Section 58 Para 5 Of Act no.111/1998 Coll.	22 152,66	0,00	22 152,66
3	Entrance fees 2)	25 038,48	0,00	25 038,48
4	Services for students			0,00
5	Halls of Residence fees	59 915,04	0,00	59 915,04
6	Other accommodation	237,70	12 774,47	13 012,17
7	Student board fees	13 548,91	0,00	13 548,91
8	Employee board fees	3 416,78	0,00	3 416,78
9	Agricultural and forestry activities	0,00	0,00	0,00
10	Gifts	11 000,76	0,00	11 000,76
11	of which: from abroad	5 122,87	0,00	5 122,87
12	Interest	13 831,03	0,00	13 831,03
13	Damage compensation, deficit, loss	242,70	0,00	242,70
14	Insurance compensations received	0,00		0,00
15	Non-budget grants	2 271,36	0,00	2 271,36
16	Lease	5 494,83	589,92	6 084,75
17	of which: buildings, halls, constructions			0,00
18	Land			0,00
19	Spaces			0,00
20	Revenues from material sales	99,32	133,75	233,07
21	Revenues from asset sales	231,84	0,00	231,84
22	of which: buildings, halls, constructions	0,00	0,00	0,00
23	Land <sup>3)</sup>	41,83	0,00	41,83
24	Revenues from share sales	0,00	0,00	0,00
25	Property shares	0,00	0,00	0,00
26	Profit shares and dividends	0,00	0,00	0,00
27	Other:	243 191,27	71 541,97	314 733,24
28	of which: revenues from goods sales	3 644,41	8 356,28	12 000,69
29	Revenues from sales of in-house products	6 364,42	1 986,13	8 350,55
30	Lifelong education, Section 60 of Act 111/98 Coll.	48 547,18	0,00	48 547,18
31	Other board	0,00	6 950,41	6 950,41
32	Revenues from sales of other services	44 395,58	54 256,00	98 651,58
33	Change of status of in-house inventories and activation	1 796,76	-70,86	1 725,90
34	Settlement of bonus fund	5 932,33	0,00	5 932,33
35	Settlement of FARF – free inventory acquisition	171,28	0,00	171,28
36	For co-authors	26 014,89	0,00	26 014,89
37	Other revenues	106 324,42	64,01	106 388,43
38	<b>In-house revenues, total</b>	<b>410 686,05</b>	<b>85 040,11</b>	<b>495 726,16</b>
39	Subsidies from SB and from abroad (Profit and Loss Sheet, line 78)	2 179 939,81	0,00	2 179 939,81
40	<b>Total revenues (Profit and Loss Sheet, line 79)</b>	<b>2 590 625,86</b>	<b>85 040,11</b>	<b>2 675 665,97</b>

1) Pursuant to Section 58 of Universities Act, Para 3,4 and 5 – just part of the tuition fees is recognised in revenues, accounts 602 and 648, the remaining part of tuition fees is income of Scholarship Fund and remains on account 911 – Scholarship Fund

2) Pursuant to Section 58 of Universities Act, Para 1

3) Revenue in the amount of CZK 41.83 thousand is related to sale of land plot in cadastral area of Brno-Jundrov to the statutory city of Brno. Costs are recognised in the same amount, see table 2.2.1, line 24 (residual value of disposed land).

Table 2.1.3a – Analysis of study-related fees

CZK thousand

Line no	Item	Total (incl. funds)	Revenues
		1	2
1	<b>Total study-related fees (lines 2+6)</b>	<b>110 074 581,25</b>	<b>105 751 688,75</b>
2	<b>Tuition fees pursuant to Section 58 of Universities Act</b>	<b>61 527 400,50</b>	<b>57 204 508,00</b>
3	of which: Para 1 (entrance proceeding)	25 038 481,82	25 038 481,82
4	Para 3, 4 (super-standard length of study, another course)	14 336 260,50	10 013 368,00
5	Para 5 (foreign language study)	22 152 658,18	22 152 658,18
6	<b>Tuition fees pursuant to Section 60 of Universities Act (lifelong education)</b>	<b>48 547 180,75</b>	<b>48 547 180,75</b>

32 166 026,18

Section 58 of Universities Act, Para 3, 4, 5, i.e. sum of lines 4+5 (see table 2.1.3, line 1) 32 166 026,18

Col. 1 – total study-related fees, i.e. including fees recognised in the Scholarship Fund

Col. 2 – fees recognised in revenues

The revenues amounts are affected by a change in methodology of recognition of depreciations pursuant to Decree no. 504/2002 Coll., in particular by recognition of accounting asset depreciation amounts for assets acquired from subsidies to revenues (CZK 100.5 million). Also use of funds is recognised to revenues (CZK 16 million).

A substantial part of in-house revenues of the university is represented by study-related fees in the total amount of CZK 105.752 million, including tuition fees pursuant to Section 58 of Act no 111/1998 Coll., on universities in the amount of CZK 57.205 million, fees pursuant to Section 60 of Act no. 111/1998 Coll. from paid forms of lifelong education in the amount of CZK 48.547 million.

Another substantial part of in-house revenues is represented by halls of residence fees and other accommodation fees (CZK 59.9 million), revenues from board (CZK 17 million). The revenues from halls of residence fees were higher than in 2004, among other things because since 1 October 2005 the Ministry of Education has not provided any subsidy for student accommodation and thus the halls of residence fees have gone up. Under fulfilment of certain conditions students are entitled for accommodation scholarship.

Yet another significant revenue is represented by the amount received for research and development project implementation from authors who received a subsidy and were obliged to transfer onto MU as co-beneficiary funds in the amount approved by the subsidy provider. This amount is not recognised by MU as subsidy but as other revenues. On the other hand, the beneficiary recognises the whole subsidy received including the part transferred onto the co-beneficiary and settles the whole subsidy with the provider, too.

In 2005 MU received purpose-specific funds from legal entities and natural persons for operations (account 682) in the amount of CZK 11 million.

### Revenues and their development in the period 2001 - 2005

CZK thousand

		2005	2004	2003	2002	2001
1	Revenues from in-house products	8 351	6 079	3 948	3 866	3 020
2	Revenues from sales of services	271 396	246 420	229 258	230 886	206 314
3	of which: halls of residence fees	59 915	45 901	43 979	38 366	35 436
4	Other accommodation	13 012	13 731	12 188	12 812	12 740
5	Student board	13 549	12 904	12 069	11 899	11 776
6	Employee board	3 417	3 453	3 576	5 899	6 951
7	Other board	6 950	9 591	9 596	15 184	9 986
8	Leases	6 085	5 205	6 102	8 724	7 849
9	Lifelong education	48 547	43 492	39 156	28 718	0
10	Revenues from goods sold	12 000	10 724	9 269	7 865	7 696
11	Change of status of inventories, products and animals	31	1 395	-609	-1 543	-1 333
12	Activation of materials and in-house services	1 695	2 000	2 006	1 911	2 991
13	Contractual penalties and delay interests	362	924	280	402	1 532
14	Current account interest	13 831	12 368	10 516	12 881	18 566
15	Exchange rate gains	601	17	268	-749	-1 216
16	Recognition of fund use in revenues <sup>1)</sup>	16 117	6 964	8 732	3 100	1 225
17	of which: Bonus Fund	5 932	4 604	6 354	2 090	
18	FARF			1 127		
19	Scholarship Fund	10 014	2 360	1 251	1 010	1 225
20	Circulating assets fund	171				
21	Other revenues	159 810	68 107	67 073	62 808	50 737
22	of which: revenues for co-authors	26 226	21 259	14 206		
23	revenues from entrance proceedings	25 038	19 506	24 847	17 624	18 919
24	Recognition of revenues from depreciations <sup>2)</sup>	100 501	x	x	x	x
25	Revenues from asset sales	465	45 514	389	456	16 093
26	Received purpose-specific contributions (gifts)	11 001	3 066	2 089	1 972	2 870
27	Other	66		217		
28	<b>In-house revenues total</b>	<b>495 726</b>	<b>403 578</b>	<b>333 436</b>	<b>323 855</b>	<b>308 495</b>
29	Multiple-year project subsidies co-financed by EU	2 173 434	1 828 528	1 576 481	1 436 503	1 199 396
30	dotace na víceleté projekty spolufin.EU	6 506				
31	<b>Total revenues</b>	<b>2 675 666</b>	<b>2 232 106</b>	<b>1 909 917</b>	<b>1 760 358</b>	<b>1 507 891</b>
	<i>Year-on-year increase</i>	<i>1,20</i>	<i>1,17</i>	<i>1,08</i>	<i>1,17</i>	

<sup>1)</sup> About fund use (except for FARF) these are recognised as revenues

<sup>2)</sup> Since 2005 assets depreciations for assets not acquired from subsidies are recognised in revenues (Section 38 of Decree no. 504/2002 Coll.)

Halls of residence fees were increased as a consequence of cancelled subsidy for student accommodation since Q4 2005

## 2.2 Expenses

### 2.2.1 Capital Expenses

MU expenses for reproduction of fixed assets amounted to CZK 1,107 million.

#### Capital Expenses in 2005, total

CZK thousand

		Programme 233 330	outside Programme			Total
			R&D	Other	Total	
		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>
1	MoE	828 976	92 992	39 376	132 368	961 344
2	Other SB chapters		8 974	5 719	14 693	14 693
3	SAR	11 070			0	11 070
4	From abroad and other		31	9	40	40
<b>5</b>	<b>Total subsidies (lines 1 to 4)</b>	<b>840 046</b>	<b>101 997</b>	<b>45 104</b>	<b>147 101</b>	<b>987 147</b>
6	In-house resources of MU (FARF)*)	63 928		55 746	55 746	119 674
<b>7</b>	<b>Total (lines 5+6)</b>	<b>903 974</b>	<b>101 997</b>	<b>100 850</b>	<b>202 847</b>	<b>1 106 821</b>

*\*) In the case of FARF use for R&D and other uses are not separated*

#### 2.2.1.1 Expenses for financing of Asset Reproduction Programme

In 2005 the expenses related to Programme 233 330 amounted to CZK 954.6 million, including a subsidy from the MoE in the amount of CZK 828.977 million.

CZK 11.07 million was used from the subsidy provided by the city of Brno, CZK 63.928 million was used from FARF, and non-investment expenditures of the Programme were covered with CZK 50.6 million.

For the sources and expenditures related to Programme 233 330 in 2005 see Table 2.2.2.1.

**Table 2.2.1.1 – Expenditures of asset Reproduction Programme**

CZK thousand

Line	Indicator – individual events Structure by ISPROFIN (number and name)	INV subsidies				Contribution Of Brno (INV)	NEI		Other sources **)		Total	
		Indiv. Subs.		System subs.			provided *)	act.	FRIM act.	NEI MU act.	INV act.	INV+NEI act.
		provided *)	actual	provided *)	act.							
		1	2	3	4	5	6	7	8	9	10	11
1	<b>Programme 233 330 – Development Of Material and Technology Base Of MU</b> (lines 2+3)	<b>808 892</b>	<b>808 892</b>	<b>20 085</b>	<b>20 085</b>	<b>11 070</b>	<b>0</b>	<b>0</b>	<b>63 927</b>	<b>50 582</b>	<b>903 974</b>	<b>954 556</b>
2	Sub-Programme 233 332 Construction of University Campus in Brno-Bohunice	562 850	562 850	0	0	11 070	0	0	22 794	19 342	596 714	616 056
3	232 332 0701 MU – Construction of University Campus in Brno-Bohunice	562 850	562 850			11 070			22 794	19 342	596 714	616 056
4	Sub-Programme 233 333 Reconstruction and modernisation of existing buildings (line 6)	246 042	246 042	20 085	20	0	0	0	41 133	31 240	307 260	338 500
5	5 233 333 0702 MU – Reconstruction in Joštova 10 for FoSS	56 674	56 674							13614	56 674	70 288
6	233 333 0713 MU – Area of FoNS MU at Brno, Kotlářská 2	189 368	189 368						25 147	16 011	214 515	230 526
7	233 333 0719 MU – Reconstruction and thermal insulation of roof of FoL			12 190	12						12 190	12 190
8	233 333 0720 MU - ICS M&E 2005			4 985	4 985				1 175		6 160	6 160
9	233 333 0721 MU – Faculty of Informatics M&E 2005			524	524				474		998	998
10	233 333 0722 MU - ICS M&E 2005 II			2 386	2 386				643	0	3 029	3 029
11	233 333 2814 MU – Access and impervious areas by halls of residence at 48								178		178	178
12	233 333 3801 MU – Faculty of Social Studies M&E 2005								649		649	649
13	233 333 3802 MU – Faculty of Medicine M&E 2005								2 838		2 838	2 838
14	233 333 3805 MU – Interior, furnishing and equipment of the buildings of Faculty of Arts,									1 615	0	1 615
15	233 333 3806 MU – faculty of Economics and Administration M&E 2005								1 353		1 353	1 353
16	233 333 3807 MU – Rector 's office M&E 2005								415		415	415
17	233 333 3808 MU – Faculty of Sports M&E 2005								156		156	156
18	233 333 3809 MU – Halls of Residence and Refectories Administration M&E 2005								2 795		2 795	2 795
19	233 333 3810 MU – Faculty of Arts M&E 2005								855		855	855
20	233 333 3811 MU – Faculty of Natural Science Machinery and equipment								4 455		4 455	4 455
21	of which: MoE	808 892	808 892	20 085	20		0	0			828 977	828 977
22	SAR (city of Brno)					11 070					11 070	11 070
23	MU								63 927	50 582	63 927	114 509

\*) Pursuant to the issued limits, Decision about contribution from the State Budget

\*\*) Except for State Budget, municipality budgets, SAR and State Funds

Recognition of unused subsidy from the State Budget for programme financing is made by MZRB

The data on programme financing are based on the individual lines of PROGFIN 3 tables and are stated in whole crowns, rounded up.

Col. 1 in based on line A4 of PROGFIN 3 form – stating limit expenditures from the latest effective decision in the process of project management and financing for the current year

Col. 2 is based on line B5 of PROGFIN 3 form- expenditure coverage between 1 Jan 2005 to 31 Dec 2005 from SB allocated to the event financing

Col. 3 in based on line C5 of PROGFIN 3 form – coverage of costs incurred between 1 Jan 2005 and 31 Dec 2005 for works and supplies and provided advances in the course of event preparation and implementation Col. 1, line 3 is based on RÚSR of 29 July 2004 (MoF ref. no. 14/92742/2004-144) a new was only issued in 2006 and will be taken into consideration for 2006 accounting period  
Line 3 – does not include the contribution from the city of Brno in the amount of CZK 100 million, used up to CZK 11.070 million; the unused funds will be kept in the MU account for financing of infrastructure in the context of UCB till 2007

Line 3 – does not take into account credit note to billing of advance of 2004 (e-on). The amount of CZK 31,692 was returned on 18 May 2005 directly to the account of the MoE (account no 6015-821001/0710), for the billing for the State Budget for 2004 was made by MZRB as to 31 Dec 2004.

## 2.2.2 Non-Investment Costs

The largest item of non-investment costs is represented by personal wage costs (CZK 1.102 million) and deductions of health insurance and social security contributions (CZK 371 million), representing in 2005 56 % of all costs.

Another significant cost item is represented by accounting depreciations of long-term fixed assets in the amount of CZK 163 million. The change of methodology caused separate recognition of depreciations of assets acquired from subsidies (CZK 100 million), which have not been recognised in FARF since 2005. the share of depreciated assets not acquired from subsidy continues to be recognised in FARF (CZK 63 million) and amounted in 2005 to 39 %.

Repairs and maintenance cost CZK 56.7 million. The amount compares to 2004.

Travel costs amounted to CZK 48 million, including international travel worth CZK 40 million. These costs are mainly related to teacher mobility programme and participation of academic staff at international conferences related to the implemented R&D projects.

Scholarships were paid out in the total amount of CZK 173 million, including CZK 93 million for doctoral students, covered with purpose-specific subsidy of the MoE, and CZK 19 million for accommodation scholarships.

Insurance of MU assets cost CZK 1.784 million, liability insurance CZK 4.9 million. Lease costs in 2005 amounted to CZK 17.6 million and were mainly related to building lease for faculties affected by reconstruction works (especially FoM and FoNS). For a survey of selected cost items see table 2.2.1.

**Table 2.2.2 – Costs**

Line		CZK thousand		
no	Item	Main activity	Supplemental activity	Total
1	Personal costs	1 448 385,16	30 696,38	1 479 081,54
2	of which: wages	1 022 490,88	20 582,83	1 043 073,71
3	SS and health ins.	56 333,46	2 757,29	59 090,75
4	of which: agreements	56 129,84	2 757,29	58 887,13
5	gratuity	203,62	0,00	203,62
6	Other	0,00	0,00	0,00
7	legal insurance	363 279,35	7 302,75	370 582,10
8	social costs 1)	6 281,47	53,51	6 334,98
9	Depreciations	161 826,98	1 301,13	163 128,11
10	Textbooks, books, prints 39 907.78	39 907,78	514,54	40 422,32
11	Fuel	810,41	48,20	858,61
12	Small assets 2)	155 535,47	2 439,02	157 974,49
13	Telephones	7 699,65	251,49	7 951,14
14	Power, water, vapour, gas 83 884.87	83 884,87	2 118,76	86 003,63
15	Damage, deficits	970,44	0,00	970,44
16	Penalties	30,00	0,00	30,00
17	Lease	17 270,42	354,55	17 624,97
18	Training, education, consultancy	885,06	4,60	889,66
19	Software 3)	4 499,61	196,64	4 696,25
20	Repairs, maintenance	53 283,52	3 426,43	56 709,95
21	Travel costs	47 282,92	669,04	47 951,96
22	of which: international travel	39 755,64	359,64	40 115,28
23	local travel	7 527,28	309,40	7 836,68
24	Representation costs	1 888,90	260,81	2 149,71
25	Scholarships	172 489,26	706,88	173 196,14
26	Gifts	54,27	0,00	54,27
27	Residual value of sold assets 4)	93,35	0,00	93,35
28	Other	349 442,36	27 232,42	376 674,78
29	of which: other material consumption	77 837,81	3 079,01	80 916,82
30	Goods sold	3 238,36	5 579,49	8 817,85
31	Other services	161 233,22	15 198,50	176 431,72
32	Insurance	6 644,94	92,10	6 737,04
33	Materials sold	49,24	116,52	165,76
34	Taxes and levies	630,90	35,07	665,97
35	Other costs	99 807,89	3 131,73	102 939,62
36	Income tax	0,00	0,00	0,00
37	<b>Total costs (Profit and loss sheet, line 42):</b>	<b>2 546 240,43</b>	<b>70 220,89</b>	<b>2 616 461,32</b>

- 1) *Social expenses include the cost of labour safety and health protection measures, sanitation at workplaces, and meals for staff.*
- 2) *These small-value assets include items whose purchase price ranges between CZK 1,000 and 40,000.*
- 3) *Software expenses include small-value assets whose purchase price ranges between CZK 7000 and 60,000.*
- 4) *The costs on line 24 – residual value of assets sold, includes the amount of CZK 44.04 million related to sale of land plots of MU (in the amount of the acquisition price, for land is not depreciated) on the basis of exchange contract with CD XXI (including CZK 40.385 as tax-deductible and CZK 3.655 as taxable) Revenues are recognised in the same amount – see table 2.1.3, line 23.*

Total wage costs of MU from all sources of financing (including health insurance and social security and wages paid out from the bonus fund) in 2005 amounted to CZK 1,043 thousand. The share of wage costs in total costs in 2005 was 42%. Mean wages paid out from all sources (without social security and health insurance) in 2005 for 2,931.67 rated employees amounted to CZK 29,650/month. This represents an increase by 13% compared to 2004.

The total number of rated employees of MU, 2,931.67, included 1,318.12 academic staff and 1,613.55 non-academic staff.

The deducted social security and health insurance in 2005 amounted to CZK 370.582 million. The total share of personal costs (without social security and health insurance) in 2005 thus amounted to CZK 1,472.746 million, i.e. 56% of the total expenses of MU.

**Costs and Their Development in 2001 - 2005**

CZK thousand

Name	2005	2004	2003	2002	2001
1 Material	285 909	218 616	222 366	194 055	186 022
2 of which: small assets	157 974	101 017	111 461	90 768	91 216
3 books and journals	29 994	23 575	23 708	21 512	17 525
4 Power	86 004	75 782	70 242	68 828	70 142
5 Goods sold	8 818	7 336	6 495	5 421	5 628
6 Repairs and	56 710	57 573	58 352	72 955	60 551
7 Travel	47 952	40 144	34 633	29 740	27 588
8 of which: local	7 837	7 096	5 916	5 590	5 776
9 international	40 115	33 048	28 717	24 150	21 812
10 Representation costs	2 150	1 453	2 144	1 492	980
11 Services	220 132	189 361	190 228	191 929	173 869
12 of which: telephones	postage	8 896	10 527	11 698	10 968
13 postage	postage	3 426	3 647	3 474	3 291
14 rent	rent	16 239	9 562	6 081	5 407
15 small intangibles-SW	small	4 381	5 453	7 730	5 826
16 conference fees	conference	4 846	3 295	3 085	2 746
17 transport	transport	2 730	2 333	2 244	2 784
18 prints	prints	12 016	11 620	15 413	14 988
19 advertising	1 339	984	951	773	729
20 royalties	royalties	2 836	x	x	x
21 other	158 121	133 007	142 840	141 431	127 130
22 Personal costs	1 472 746	1 182 059	959 322	830 494	675 713
23 of which wage costs	1 102 164	884 943	719 574	623 428	506 443
24 of which wages	1 043 074	837 541	679 083	589 863	483 724
25 social security and health	59 090	47 402	40 491	33 565	22 719
26 of which: agreements	58 887	47 016	37 497	30 827	20 111
27 other <sup>1)</sup>	203	386	2 994	2 738	2 608
30 Levies	370 582	297 116	239 748	207 066	169 270
31 Social costs	7 225	5 606	5 618	7 312	1 312
32 of which labour safety, hygienic eq.	1 925	1 930	1 913	1 443	
33 education	889	434	316	219	
34 catering	3 168	2 323	1 775	4 039	
35 pension schemes	1 241	x	x	x	x
36 other (including civil service)	1 243	919	1 614	1 611	
37 Road tax	149	155	154	153	129
38 Real estate tax	429	0	0		
39 Other taxes and levies	88	79	60	60	53
40 Contractual penalties and delay interest <sup>9</sup>	9	1	1		6
41 Other penalties	30	18	4 486	14	12
42 Bad debt write offs	112	193	31	25	108
43 Interest					23
44 Exchange rate loss	Exchange	2 862	2 659	2 541	2 170
45 Gifts	54	0		15	10
46 Deficits and damage	Deficits	1 616	330	420	144
47 Other costs	Other costs	Other costs	154 959	156 651	115 004
48 of which: insurance premiums	4 953	4 117	3 471	2 822	1 213
49 occupational injury and	72	166	552	189	1 586
50 subsidy transfer on co-beneficiary	26 134	20 490	23 481	4 355	
51 technical added value up to CZK	4 198	3 471	2 202	1 963	1 103
52 asset insurance	1 784	1 199	895	894	893
53 scholarships	173 196	141 646	112 132	96 999	76 044
54 unapplied V.A.T.	2 786	1 568	0	0	0
55 transfer to purpose-specific fund	30 450	0	0	0	0
56 other	17 422	13 335	12 226	49 429	34 165
57 Long-term asset depreciations	163 526	152 693	143 894	142 524	133 705
58 of which: assets purchased from subsidies	98 432				
59 other assets	62 927	151 297	143 510	141 966	133 044
60 residual price of disposed assets	397	1 396	384	558	661
61 Residual price of sold assets	108	47 664	43	153	830
62 Material sold	166	903			
63 Corrective items	53	109			
64 Membership fees	11	10	0		
65 Income tax	0	4 424	602	253	936
66 Total	<b>2 616 461</b>	<b>2 174 649</b>	<b>1 856 619</b>	<b>1 705 035</b>	<b>1 454 935</b>

<sup>1)</sup> Year-on-year increase  
 Gratuity till 2004 and royalties and civil service



For a survey of wage costs in relation to the number of employees see Table 2.2.1a.

**Tabulka č. 2.2.2a**

**Employees and Payroll Expenses (Summary for MU)**

Line	Indicator	from line 5 (CZK thousand)
1	Average consolidated number of employees registered in 2005 (total)	2 931,672
2	of which: teaching staff	1 282,472
3	research workers	35,650
4	non-academic employees	1 613,549
5	Salaries and wages paid from <b>chapter 333</b> of the Ministry of Education (except R&D)	746 470
6	Salaries paid from <b>chapter 333</b> of the Ministry of Education, R&D only	(line 0305 P1b- 213 332
7	Salaries paid from <b>chapter 333</b> of the Ministry of Education	(line 0307 P1b-04) 959 802
8	of which: 1) salaries	line 0307 col. 12 925 249
9	of which: R&D	208 218
10	2) other staff expenses	34 554
11	of which: R&D	5 114
12	Salaries paid from the Bonus Fund	(line 0310 P1b-04) 4 571
13	Salaries paid from <b>chapter 333</b> including Bonus Fund	(line 7+12) 964 374
14	of which: teaching staff	560 059
15	research workers	14 643
16	non-academic employees	389 672
17	Aver. salaries, 2005 in CZK/per 12 months, except other staff costs and Bonus	(from Line 8) 28 237
18	of which: teaching staff	35 461
19	research workers	32 018
20	non-academic employees	21 735
21	Average salary in 2004 in CZK	24 846
22	Increase in 2005 salaries compared with 2004 (%)	14
23	Salaries and wages paid in 2005 from other sources (excluding chapter 333) except R&D	(line 309) 52 092
24	of which: grants and programmes from other chapters	0
25	others (from abroad, gifts, etc.)	52 092
26	Salaries and wages paid in 2005 from other sources (excluding chapter 333) of R&D	(line 0306) 62 359
27	Supplemental activity (line 0308)	(line 0308) 23 340
28	Salaries, <b>total</b> (from P1b-04, line 0311 and 012 of tab. 1.2)	1 102 164

The data in the table correspond to line 12 of the Profit and Loss Sheet. The difference in the amount of CZK 1,940 compared to statement P1b-04 for 2005 was caused by recognition of additional payment by the Faculty of Medicine related to costs of 2005 after the date of submission of the statistics.

**Table 2.2.2b – Staff, Salaries and Wages (Halls of Residence and Refectories Administration)**

Line	Indicator	from line 5 (CZK thousand)
1	Average consolidated number of employees registered in 2005 (total)	213,382
2	of which: teaching staff	0,000
3	research workers	0,000
4	non-academic employees	213,382
5	Salaries and wages paid from <b>chapter 333</b> of the Ministry of Education (except R&D)	26 640
6	Salaries paid from <b>chapter 333</b> of the Ministry of Education, R&D only	(line 0305) 0
7	Salaries paid from <b>chapter 333</b> of the Ministry of Education	(line 0307) 26 640
8	of which: 1) salaries	line 0307 sl. 12 26 565
9	of which: R&D	0
10	2) other staff expenses	75
11	of which: R&D	0
12	Salaries paid from the Bonus Fund (line 0310 P1b-04)	(line 0310 z) 0
13	Salaries paid from <b>chapter 333</b> including Bonus Fund (line 7+12)	(line 7+12) 26 640
14	of which: teaching staff	0
15	research workers	0
16	non-academic employees	26 640
17	Aver. salaries, 2005 in CZK/per 12 months, except other staff costs and Bonus Fund	(from Line 8) 12 099
18	of which: teaching staff	0
19	research workers	0
20	non-academic employees	12 099
21	Average salary in 2004 in CZK	12 241
22	Increase in 2005 salaries compared with 2004 (%)	-1,2
23	Salaries and wages paid in 2005 from other sources (excluding chapter 333) except R&D	(line 309) 2 872
24	of which: grants and programmes from other chapters	0
25	others (from abroad, gifts, etc.)	2 872
26	Salaries and wages paid in 2005 from other sources (excluding chapter 333) of R&D (line 0306)	(line 0306) 0
27	Doplňková činnost	(line 0308) 5 734
28	Vyplacené mzdové prostředky <b>celkem</b> (z P1b-04 ř. 0311a ř. 012 VZZ-tab.č.1.2)	35 246

**Table 2.2.2c – Employees and Payroll Expenses (excl. Halls of Residence and Refectories Administration)**

Line	from line 5 (CZK thousand)	
no	Indicator	
1	Average consolidated number of employees registered in 2005 (total)	2 718,290
2	of which: teaching staff	1 282,470
3	research workers	35,650
4	non-academic employees	1 400,167
5	Salaries and wages paid from <b>chapter 333</b> of the Ministry of Education (except R&D)	719 830
6	Salaries paid from <b>chapter 333</b> of the Ministry of Education, R&D only (line 0305 P1b-04)	213 332
7	Salaries paid from <b>chapter 333</b> of the Ministry of Education (line 0307 P1b-04)	933 163
8	of which: 1) salaries line 0307 sl. 12	898 683
9	of which: R&D	208 218
10	2) other staff expenses	34 479
11	of which: R&D	5 114
12	Salaries paid from the Bonus Fund (line 0310 z P1b-	4 571
13	Salaries paid from <b>chapter 333</b> including Bonus Fund (line 7+12) (line 7+12)	937 734
14	of which: teaching staff	560 059
15	research workers	14 643
16	non-academic employees	363 032
17	Aver. salaries, 2005 in CZK/per 12 months, except other staff costs and Bonus Fund from Line 8	29 396
18	of which: teaching staff	35 461
19	research workers	32 018
20	non-academic employees	23 150
21	Average salary in 2004 in CZK	25 849
22	Increase in 2005 salaries compared with 2004 (%)	13,7
23	Salaries and wages paid in 2005 from other sources (excluding chapter 333) pt R&D (line 309)	49 220
24	of which: grants and programmes from other chapters	0
25	others (from abroad, gifts, etc.)	49 220
26	Salaries and wages paid in 2005 from other sources (excluding chapter 333) of R&D (line 0306)	62 359
27	Supplemental activity (line 0308) (line 0308)	17 606
28	Salaries, <b>total</b> (from P1b-04, line 0311 and 012 of tab. 1.2)	1 066 918

**Development of Staff Numbers and Wage Costs in MU**

Line	from line 5 (CZK thousand)					
no	Indicator	2005	2004	2003	2002	2001
1	Average consolidated number of employees registered in 2005 total)	2 931,67	2 663,35	2 572,93	2 491,84	2 358,58
2	of which: teaching staff	1 282,47	1 216,14	1 159,52	1 121,30	1 134,18
3	3 research workers	35,65	32,84	32,42	26,97	20,70
4	4 non-academic employees	1 613,55	1 414,38	1 380,98	1 343,57	1 203,70
5	Salaries and wages paid from <b>chapter 333</b> incl. Bonus Fund	964 374	772 597	626 279	542 762	443 209
6	of which: teaching staff	560 059	457 605	367 672	320 719	256 073
7	research workers	14 643	9 541	9 331	7 897	4 276
8	non-academic employees	389 672	305 451	249 276	214 146	182 860
9	Aver. salaries, 2005 in CZK/per 12 months, except other staff costs and Bonus Fund	28 237	24 846	20 583	18 189	15 148
10	of which: teaching staff	35 461	30 663	25 301	22 750	18 815
11	research workers	32 018	25 123	22 612	20 732	17 214
12	non-academic employees	21 735	19 297	16 206	14 007	11 658
13	Aver. Salaries from MoE chapter in previous year in CZK	24 846	20 583	18 189	15 148	13 684
14	Increase of salaries from line 13 compared to previous year in %	14,0	20,7	13,2	20,1	10,7
15	Wages and salaries paid from other sources (excl. chapter 333) except R&D	52 092	45 272	50 273	41 796	32 275
16	Wages and salaries paid from other sources (excl. chapter 333) R&D	62 359	42 149	29 630	22 131	15 062
17	Supplemental activity	23 340	24 924	13 393	16 739	15 897
18	18 Paid wages and salaries, <b>total</b> (from P1b-04 line 0311 and 012 VZZ-tab.1.2) 1,102,164 884,943	1 102 164	884 943	719 574	623 428	506 443
19	Wages without other staff costs from all sources (line 2 tab. 2.2.1)	1 043 074	837 541	679 083	589 863	483 725
20	Average salary (wage/rated employees/12) in CZK	29 650	26 206	21 994	19 726	17 091
21	Increase of average wage compared to previous year in %	13,14	19,15	11,50	15,42	0,97
22	Taxes (line 7 of tab. 2.2.1)	370 582	297 116	239 748	207 066	169 270
23	Personal costs (lines 19+22)	1 472 746	1 182 059	918 831	830 494	675 713
24	Total wage costs of MU	2 616 461	2 170 225	1 856 619	1 704 782	1 453 999
25	25 Share of personal costs in total costs in% (line 23/line 24)	56,29	54,47	49,49	48,72	46,47

Year-on-year wage increase (line 18)

1,25 1,23 1,15 1,23

Share in total costs (line 18/line 24)

0,42 0,41 0,39 0,37 0,35

Share of personal costs (wages and taxes) in total costs (line 23/line 24)

0,56 0,54 0,49 0,49 0,46

Year-on-year increase in staff number

1,10 1,04 1,03 1,06 1,02

Lines 5-14 only include data for Chapter of the MoE

### 3. Cash flow statement

Table 3 – Cash flow summary

(CZK thousand)					
Indicator	Line	Previous period	Current period	Difference	Impact on CF
Profit or loss of the current year	001	0,00	59 204,65	59 204,65	59 204,65
Depreciations of fixed assets	002				163 525,49
Reserves governed by statutory regulations	003	0,00	0,00	0,00	0,00
Accrued liability accounts	004	51 367,78	39 939,86	-11 427,92	-11 427,92
Expenses accrued	005	1 590,44	2 274,88	684,44	684,44
Income accrued	006	47 013,25	32 524,30	-14 488,95	-14 488,95
Foreign currency exchange rate loss	007	1,18	113,08	111,90	111,90
Estimated payables	008	2 762,91	5 027,60	2 264,69	2 264,69
Deferred receivables accounts	009	7 291,41	15 208,44	7 917,03	-7 917,03
Deferred expenses	010	6 835,06	8 799,52	1 964,46	-1 964,46
Deferred income	011	96,01	263,05	167,04	-167,04
Foreign currency exchange rate gains	012	166,15	75,22	-90,93	90,93
Estimated receivables	013	194,19	6 070,65	5 876,46	-5 876,46
Receivables, total	014	47 126,34	41 676,36	-5 449,98	5 449,98
trade receivables	015	20 744,72	23 843,09	3 098,37	-3 098,37
receivables from participants in associations	016			0,00	0,00
from social security and insurance institutions	017			0,00	0,00
income tax	018		3 317,70	3 317,70	-3 317,70
other direct taxes	019			0,00	0,00
VAT	020	1 031,77	0,00	-1 031,77	1 031,77
other taxes and charges	021	4,82	0,00	-4,82	4,82
related to state budget	022	13 973,62	3 890,22	-10 083,40	10 083,40
related to fully subsidized agencies of local authorities	023			0,00	0,00
from employees	024	1 776,39	3 366,94	1 590,55	-1 590,55
from issued bonds and sundry receivables	025	9 704,37	7 354,88	-2 349,49	2 349,49
adjustment to receivables (to be deducted)	026	-109,35	-96,47	12,88	-12,88
Post stamps and vouchers	027	24,44	503,83	479,39	-479,39
Shares and securities	028	0,00	0,00	0,00	0,00
Debt securities and bonds	029	0,00	0,00	0,00	0,00
Other securities	030			0,00	0,00
Inventory, total	031	21 285,87	18 602,77	-2 683,10	2 683,10
material in store and in transit	032	10 114,96	9 449,31	-665,65	665,65
work in progress, semi-finished products	033	627,23	135,77	-491,46	491,46
finished products	034	9 577,62	7 999,00	-1 578,62	1 578,62
livestock	035	135,03	80,74	-54,29	54,29
goods in store and in transit	036	831,03	937,95	106,92	-106,92
advance payments for inventory	037			0,00	0,00
Short-term liabilities	038	189 544,63	281 839,67	92 295,04	92 295,04
suppliers	039	20 329,83	34 506,66	14 176,83	14 176,83
bills of exchange due	040			0,00	0,00
advance payments received	041	5 169,34	5 310,90	141,56	141,56
other payables	042	580,01	733,12	153,11	153,11
employees	043	10 332,82	11 086,12	753,30	753,30
other payables to employees	044	74 623,13	105 839,93	31 216,80	31 216,80
to social security and health insurance institutions	045	52 082,48	74 849,50	22 767,02	22 767,02
income tax	046	4 423,48	0,00	-4 423,48	-4 423,48
other direct taxes	047	22 003,54	33 902,58	11 899,04	11 899,04
value added tax	048	0,00	2 556,43	2 556,43	2 556,43
other taxes and charges	049	0,00	7,04	7,04	7,04
related to state budget	050	0,00	0,00	0,00	0,00
to budgets of agencies of self-administered regions	051		44,37	44,37	44,37
payables to members of association	052			0,00	0,00
sundry liabilities	053	0,00	13 003,02	13 003,02	13 003,02
Short-term bank loans	054			0,00	0,00
Financial assistance received	055			0,00	0,00
<b>Operational cash flow</b>	<b>056</b>	<b>316 640,47</b>	<b>456 975,58</b>	<b>140 335,11</b>	<b>303 333,92</b>
Intangible fixed assets	057	73 951,46	77 300,50	3 349,04	-3 349,04

Intangible results of R&D	058		87,88	87,88	-87,88
software	059	52 822,97	58 956,77	6 133,80	-6 133,80
royalties	060			0,00	0,00
small-value intangible fixed assets	061	21 128,49	17 606,10	-3 522,39	3 522,39
other intangible fixed assets	062		342,16	342,16	-342,16
intangible investments, not completed	063	0,00	307,59	307,59	-307,59
advance payments for intangible fixed assets	064			0,00	0,00
Depreciations, total	065	-59 486,10	-61 210,24	-1 724,14	1 724,14
depreciations of intangible results of R&D	066		-11,38	-11,38	11,38
amortization of software	067	-38 357,61	-43 585,97	-5 228,36	5 228,36
amortization of royalties	068			0,00	0,00
amortization of small-value intangible fixed assets	069	-21 128,49	-17 606,10	3 522,39	-3 522,39
amortization of other small-value int. fixed assets	070	0,00	-6,79	-6,79	6,79
Tangible fixed assets	071	4 909 672,71	5 915 649,84	1 005 977,13	-1 005 977,13
land	072	341 413,37	343 531,50	2 118,13	-2 118,13
works of art and collections	073	26 617,86	29 487,06	2 869,20	-2 869,20
buildings	074	2 331 443,02	3 367 721,70	1 036 278,68	-1 036 278,68
individual moveable items and sets of moveable items veable items mov.věcí	075	1 260 603,40	1 468 326,66	207 723,26	-207 723,26
perennial crops	076			0,00	0,00
breeding and draught animals	077			0,00	0,00
small-value tangible fixed assets	078	505 091,74	477 140,11	-27 951,63	27 951,63
other tangible fixed assets	079			0,00	0,00
unfinished tangible investments	080	391 189,08	164 136,67	-227 052,41	227 052,41
advance payments for tangible fixed assets dlouhod.maj.	081	53 314,24	-65 306,14	11 991,90	-11 991,90
Depreciations, total	082	-1 794 032,70	-1 859 725,61	-65 692,91	65 692,91
of buildings	083	-425 086,47	-477 200,97	-52 114,50	52 114,50
of movables and sets of moveable items	084	-863 854,49	-905 384,53	-41 530,04	41 530,04
of perennial crops	085			0,00	0,00
of breeding and draught animals	086			0,00	0,00
of small-value tangible fixed assets	087	-505 091,74	-477 140,11	27 951,63	-27 951,63
of other tangible fixed assets	088			0,00	0,00
Correction by deducting depreciations	089	0,00	0,00	0,00	-163 525,49
Long-term financial assets	090	0,00	0,00	0,00	0,00
securities and investments - controlling influence	091			0,00	0,00
securities and investments – substantial influence	092			0,00	0,00
other securities and investments	093			0,00	0,00
loans to companies in the group	094			0,00	0,00
other long-term financial assets	095			0,00	0,00
<b>Cash flow from investments</b>	<b>096</b>	<b>3 130 105,37</b>	<b>4 072 014,49</b>	<b>941 909,12</b>	<b>-1 105 434,61</b>
Long-term liabilities, total	097	0,00	0,00	0,00	0,00
liabilities from leases	098			0,00	0,00
long-term advance payments received	099			0,00	0,00
long-term bills due	100			0,00	0,00
other long-term liabilities	101			0,00	0,00
liabilities from leases	102			0,00	0,00
Long-term bank loans	103	0,00	0,00	0,00	0,00
Equity	104	3 155 327,38	4 197 847,24	1 042 519,86	1 042 519,86
Funds	105	339 342,68	369 779,34	30 436,66	30 436,66
Gains / losses, assets and liabilities revaluation	106				
Retained profit, accumulated loss from previous years	107			0,00	0,00
Income from operations to be approved	108	57 457,61	59 204,65	1 747,04	1 747,04
Correction by deducting disposable profit of the current year	109	0,00	-59 204,65	-59 204,65	-59 204,65
<b>Cash flow from financial activities</b>	<b>110</b>	<b>3 552 127,67</b>	<b>4 567 626,58</b>	<b>1 015 498,91</b>	<b>1 015 498,91</b>
<b>Cash flow, total</b>	<b>111</b>	<b>6 998 873,51</b>	<b>9 096 616,65</b>	<b>2 097 743,14</b>	<b>213 398,22</b>
Cash		3 426,28	3 016,93	-409,35	409,35
Bank accounts		583 780,37	797 587,94	213 807,57	-213 807,57
<b>Cash and cash equivalents</b>		<b>587 206,65</b>	<b>587 206,65</b>	<b>213 398,22</b>	<b>-213 398,22</b>

## 4. Development of funds at MU

**Table 4 – Funds**

CZK thousand

Line		Bonus fund	Reserve fund	FARF	Scholarship fund	Purpose-specific fund	Social fund	Total as at 31.12.2005
		1	2	3	4	5	6	7
1	Situation at 1.1.2005	12 706,63	96 344,98	214 724,20	15 566,87	0,00	0,00	339 342,68
2	Allocations to the fund	9 238,34		111 745,67	14 336,26	30 737,24		166 057,51
3	Drawing from the fund	5 932,33		119 675,15	10 013,37			135 620,85
4	Situation at 31.12.2005	16 012,64	96 344,98	206 794,72	19 889,76	30 737,24	0,00	369 779,34
5	5 Claims to allocations from 2005(proposal)	8 799,75		50 404,90				59 204,65
6	of which: from core activity							0,00
7	from supplemental activities							0,00
8	Expected situation after allocation	24 812,39	96 344,98	257 199,62	19 889,76	30 737,24	0,00	428 983,99

<sup>9)</sup> FÚUP - Fond účelově určených prostředků

Allocations to the Bonus Fund and FARF include the settlement of the operational income from 2004 of CZK 57,457.618 thousand, of which:

- to Bonus Fund + CZK 9,238.341 thousand
- to FARF + CZK 48,219.277 thousand

In compliance with amended Act no. 118/1998 Coll., on universities and higher education institutions the Purpose-Specific Fund was created for the first time. For a detailed structure of the fund see Table 4c. Social Fund was not created in 2005, for it was not approved and registered by the Ministry of Education bylaw on the fund allocation and withdrawal rules.

**Table 4a – Scholarship fund** (see Column 4 Tab. 4)

CZK thousand

		2000	2001	2002	2003	2004	2005
1	Situation at 1.1. (Line 1 Tab. 4)	244,06	1 524,25	3 598,20	5 115,44	9 495,30	<b>15 566,87</b>
2	Allocation (Line 2 Table 4)	1 493,73	3 383,78	2 527,62	5 631,23	8 431,53	<b>14 336,26</b>
3	of which: income from operations			0,00	38,00		
4	tuition fees	1 493,73	3 383,78	2 625,57	5 794,34	8 670,87	<b>15 112,20</b>
5	refund			-97,95	-201,11	-239,34	<b>-775,94</b>
6	Drawing (Line 3 Table 4)	213,54	1 309,83	1 010,38	1 251,37	2 359,96	<b>10 013,37</b>
7	of which: scholarships (through Account 648)		1 222,78	1 010,38	1 251,37	2 359,96	<b>10 013,37</b>
8	fees refunded. (through account		2,60				
9	fees refunded		84,45				
10	Situation at 31.12. (Line 4 Tab. 4)	1 524,25	3 598,20	5 115,44	9 495,30	15 566,87	<b>19 889,76</b>

**Table 4b – Fixed Assets Reproduction Fund** (see Column 3 Table 4)

CZK thousand

		2000	2001	2002	2003	2004	2005
1	Status as to 1 January (line 1 of Table 4)	58 617,20	36 919,20	31 734,92	79 534,06	147 553,44	<b>214 724,20</b>
2	Allocations, total (excl. subsidies) –Line 2, Tab. 4	139 846,00	133 768,33	192 887,22	186 928,88	203 130,46	<b>111 745,67</b>
3	depreciations	136 815,00	133 043,90	141 965,57	143 510,06	151 297,33	<b>62 927,87</b>
4	allocation from operations	0,00	0,00	49 209,06	42 748,61	45 914,74	<b>48 219,28</b>
5	book value of fixed assets	1 979,00	759,77	1 712,32	670,21	5 994,17	<b>598,52</b>
6	other sources	1 052,00	-35,34	0,27		-75,78	
7	of which: depreciations		-0,27	0,27		-75,78	
8	transfer of interests		-35,07				
9	Drawing, total (Line 3 Table 4)	161 544,00	138 952,61	145 088,08	118 909,50	135 959,70	<b>119 675,15</b>
10	buildings	91 607,00	94 550,45	97 458,18	68 718,09	82 109,45	<b>79 566,03</b>
11	machines and equipment	44 212,00	38 630,18	43 381,00	46 215,25	49 148,31	<b>38 107,81</b>
12	real estate purchases	23 000,00	0,00	0,00	809,00	819,35	
13	repairs and maintenance	2 706,00	0,00	0,00	1 127,01		
14	other uses	19,00	5 771,98	4 248,90	2 040,15	3 882,59	<b>2 001,31</b>
15	of which: software		5 582,42	3 409,98	1 160,35	3 152,07	<b>1 961,81</b>
16	works of art			838,92	879,80	730,52	<b>39,50</b>
17	corrections of settlement		189,56				
18	Status as to 31 December (line 4 of Table 4)	36 919,20	31 734,92	79 534,06	147 553,44	214 724,20	<b>206 794,72</b>
	Use for Programme 233 330			114 792,06	95 709,54	112 146,91	63 927,70

**Table 4c – Purpose-Specific Fund** (col. 5 of Table 4)

CZK thousand

		2000	2001	2002	2003	2004	2005
1	Status as to 1.1. (line 1 of Table 4)						<b>0,00</b>
2	Allocations (line 2 of Table 4)						<b>30 737,24</b>
3	of which: gifts NEI						<b>1 053,28</b>
4	foundation contributions						<b>1 581,42</b>
5	public funds from abroad						<b>19 685,04</b>
6	other funds from abroad						<b>201,84</b>
7	purpose-specific public funds, local, NEI						<b>7 927,85</b>
8	purpose-specific public funds, local, INV						<b>287,82</b>
9	Withdrawals (line 3 of Table 4)						<b>0,00</b>
10	of which: gifts NEI						
11	foundation contributions						
12	public funds from abroad						
13	other funds from abroad						
14	purpose-specific public funds, local, NEI						
15	purpose-specific public funds, local, INV						
16	Status as to 31. 12. (line 4 of Table 4)						<b>30 737,24</b>

## 5. Changes in assets and results of stocktaking

### 5.1 Tangible and intangible fixed assets

Table 5a – Assets overview

(CZK thousand)

Type of assets	Account no.	Situation: 31.12.04 purchase price	Situation at 31.12.2005		
			Purchase price cena	Depreciation	Depreciated value
<b>Intangible fixed assets</b>		73 951,46	<b>76 992,91</b>	<b>-61 210,24</b>	<b>15 782,67</b>
of which: intangible results of R&D	012	0,00	87,88	-11,38	76,50
software	013	52 822,97	58 956,77	-43 585,97	15 370,80
other intangible fixed ass.	019	0,00	342,16	-6,79	335,37
small intangible fixed	018	21 128,49	17 606,10	-17 606,10	0,00
<b>Tangible fixed assets</b>		4 465 169,39	<b>5 686 207,03</b>	<b>-1 859 725,61</b>	<b>3 826 481,42</b>
of which: land	031	341 413,37	343 531,50		343 531,50
works of art		26 617,86	29 487,06		29 487,06
buildings, hall, structures	021	2 331 443,02	3 367 721,70	-477 200,97	2 890 520,73
individual movables and	022	1 260 603,40	1 468 326,66	-905 384,53	562 942,13
of which: land					0,00
works of art					0,00
buildings, hall, structures	028	505 091,74	477 140,11	-477 140,11	0,00
individual movables and					0,00
<b>Fixed assets, total</b>		4 539 120,85	<b>5 763 199,94</b>	<b>-1 920 935,85</b>	<b>3 842 264,09</b>

\*) purchased before 31.12.2002

in the sub-ledger account (assets purchased after 1.1.2003):

small-value intangible assets	982	10 165,00	13 348,96	0,00	0,00
small-value tangible assets	983	219 352,45	375 356,19	0,00	0,00

A change in the recording of small-value intangible and tangible assets was made on 1 Jan, 2003. These assets are not recorded on assets accounts but on sub-ledger accounts, which means that no depreciations are recorded for these assets.

The most important changes in assets are described in detail in Notes to Chapter 1.1 Balance sheet.

The value of long-term tangible fixed assets in acquisition prices as to 31 December 2005, included in Table 5a, corresponds to the sum of lines 11 – 18 of the Balance Sheet (Table 1.1).

## 5.2 Financial assets

In 2005 Masaryk University in Brno owned no long-term financial assets. Short-term financial assets, consisting of cash in hand, balances at bank accounts, and stamps and other valuables, increased in 2005 by CZK 213.88 million. The increased balance at bank accounts amounted to CZK 213.81 million, including increased balance at investment account amounting to CZK 83.04 million. The increase was mainly affected by the contribution from the city of Brno in the amount of CZK 100 million for infrastructure of the Bohunice campus. CZK 11 million of that amount were used in 2005 and the remaining means will be used in the following years of the campus construction.

**Table 5b – Financial assets in CZK thousand**

(CZK thousand)

	Situation at 31.12.04	Situation at 31.12.2005	Difference (col. 2 – col. 1)
	1	2	3
Long-term	0,00	<b>0,00</b>	0,00
of which: long-term securities and investments			
loans			
others			
Short-term	587 231,09	<b>801 108,70</b>	213 877,61
of which: cash	3 426,28	3 016,93	-409,35
of which foreign currencies	2 167,01	1 815,85	-351,16
bank accounts	583 780,37	797 587,94	213 807,57
of which foreign currency accounts	2 602,77	8 666,00	6 063,23
cheques, post stamps and vouchers*)	24,44	503,83	479,39

\*) mainly revalidation stamps and pre-paid phone cards

## 5.3 Inventory

**Table 5c – Inventory**

(CZK thousand)

	Situation at 31.12.2004	Situation at <b>31.12.2005</b>	Difference (col. 2 – col. 1)	Description
	1	2	3	
<b>Inventory, total</b>	<b>21 285,87</b>	<b>18 602,77</b>	<b>-2 683,10</b>	
of which: materials	10 114,96	9 449,31	-665,65	foodstuffs, precious metals, consumables
work in progress	627,23	135,77	-491,46	CBA-FoM, production of lecture notes (FoM, PF), OVVM-RMU
finished	9 577,62	7 999,00	-1 578,62	lecture notes, books in store
livestock	135,03	80,74	-54,29	laboratory animals at Faculty of Medicine
goods	831,03	937,95	106,92	PF bookstore, FS shop, FSpS
others	0,00	0,00	0,00	



## 5.4 Receivables, payables, loans

The total value of MU receivables as to 31 December 2005 amounted to CZK 47.747 million. The total amount of MU payables as to 31 December 2005 amounted to CZK 286.867 million.

**Table 5d – Receivables, payables, loans**

tis. Kč					Description
Acc. no.	Situation at 31.12.2004	Situation at 31.12.2005	Difference (col. 2 – col. 1)		
	1	2	3		
<b>Receivables, total</b>		47 320,53	<b>47 747,01</b>	426,48	
of which: customers	311	11 998,38	16 337,80	4 339,42	
advance payments	314	8 719,28	7 486,16	-1 233,12	
other receivables	315	27,06	19,13	-7,93	
social sec., health ins. inst.	336	0,00	0,00	0,00	
from employees <sup>*)</sup>	335	1 776,39	3 366,94	1 590,55	international self-paid students, advances for international business travel
income tax	341	0,00	3 317,70	3 317,70	
value added tax	343	1 031,77	0,00	-1 031,77	
other taxes and levies	345	4,82	0,00	-4,82	
claims for subsidies and settlement with the	346	13 973,62	3 890,22	-10 083,40	
Adjustments to receivables	391	-109,35	-96,47	12,88	
Estimated receivables	388	194,19	6 070,65	5 876,46	
others	378	9 704,37	7 354,88	-2 349,49	
<b>Payables, total:</b>		187 884,06	<b>286 867,27</b>	98 983,21	
of which: suppliers	321	20 329,83	34 506,66	14 176,83	
advance payments received	324	5 169,34	5 310,90	141,56	
from employees <sup>***)</sup>	333	84 955,95	116 926,05	31 970,10	wages for Dec 2005, paid in Jan 2006
social sec., health ins. inst.	336	52 082,48	74 849,50	22 767,02	SS and health ins. For Dec 2005 deducted on
tax liabilities 34 <sup>**)</sup>	34*	22 003,54	36 510,42	14 506,88	legal entity income tax for Dec 2005,
to state budget	346	0,00	0,00	0,00	
estimated payables	z	2 762,91	5 027,60	2 264,69	
sundry liabilities	379	0,00	13 003,02	13 003,02	
other	325	580,01	733,12	153,11	
<b>Bank overdrafts and loans</b>		0,00	<b>0,00</b>	0,00	
of which: loans		0,00	<b>0,00</b>	0,00	

<sup>\*)</sup> Account 335 records receivables from employees (e.g. advance payments for business trips abroad) and from students (mainly payments of international tuition-paying students)

<sup>\*\*)</sup> Account 34 includes accounts 342\* + 343\* + 345\* + 348\*

Total payables for 2004 in col. 1 are reduced by the amount of CZK 4,423.48 compared to the Profit and Loss Sheet. The difference is represented by account 341\* 2004 income tax.

<sup>\*\*\*)</sup> Line Liabilities to employees includes the sum of accounts 333 and 331.

The increase in short-term payables as to 31 December 2005 is mainly related to payments of December wages and salaries.

In the course of 2005 payment of the claim of the University Hospital of St. Anne from 2002 continued in regular monthly instalments. The claim was related to sale of the building of Court Medicine (CZK 15.4 million). The payments were credited to MU bank account in compliance with the schedule of payments executed by the parties. The outstanding part of the claim as to 31 December 2005 amounted to CZK 6.010 million.

## 5.5 Stocktaking

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The stocktaking of MU assets was made based on Bursar's Assets and Liabilities Stocktaking Order as at 31.12.2005 (ref. no. 1692/2005 of 22.8.2005).

Stocktaking was divided into three parts:

1. Stocktaking of tangible and intangible assets as at 30.9.2005
2. Inclusion of new items and write-offs until 31.12.2005 into assets ascertained by a physical inventory taken as at 30.9.2005.
3. Inventory of assets and liabilities that were missed by the inventory taken as at 30.9.2005

For the purpose of the stocktaking bar code was used (with the exception of economic centres 11, 21, 23, 31 and 81).

The practical aspects of the stocktaking procedure were defined in Bursar's Guidelines for Assets Stocktaking as at 30.9.2005 (ref. no. 1836/2005 of 13.9.2005) and Bursar's Guidelines for Assets and Liabilities Stocktaking as at 31.12.2005 (ref. no. 2750/2005 of 20.12.2005).

The stocktaking revealed the following inventory differences:

- Shortage of a total of CZK 849,079.90
- Surplus of a total of CZK 36,523.91

(all figures calculated in purchase prices)

The shortage also includes the ILBIT deficit in the amount of CZK 435,483.93. After finding the amount of the shortage the supplier was contacted, assets were checked and traced again and the deficit negotiation was forwarded to a damage commission. The final value of the ILBIT deficit was found to be CZK 97,926.92.

The shortages were mainly due to a failure to locate assets that had been discarded as unfit for use in relation to reconstructions without a proper liquidation report being drawn and when departments moved places, and, consequently, the assets were never written-off of inventory and accounting records, and further due to a failure to locate assets lost in relation to adaptations of buildings before the departments moved in, due to access for unauthorised persons, and still further due to errors in records.

Surplus mainly resulted from a failure to recognise assets to the appropriate assets accounts (a failure to report new acquisitions – purchases, donations, finds – to the asset record keeper) and further by a failure to carry out physical liquidation despite the issued liquidation protocol.

The found differences were settled in 2005 accounts.

During the stocktaking, a list of unused assets (functional assets or assets easy to repair useable in other economic centres) worth a total of CZK 1,925,031.39 and a list of unusable assets (unfit for use, to be liquidated) worth a total of CZK 4,436,728.90 were made.

The lists were offered to the individual economic centres for free transfer to all parts of MU.

The progress and results of the work of the stocktaking commissions showed the necessity of timely liquidation of unusable assets and checks of all assets and updates of the local lists even in the course of the year due to the frequent extensive moving of whole departments. Due to frequent thefts it was shown necessary to lock abandoned rooms and improve overall security service. Reconstructions and constructions were shown to require inclusion of the liability to recognise all new assets in the economic information system and to carry out appropriate stocktaking already in the contracts with furniture suppliers.

The stocktaking was audited by Auditia Comp.

## **6. Financial settlement with state budget: summary statement**

Financial settlement with the State Budget was carried out using the methods and within the deadline specified by the individual subsidy provides in compliance with Decree no. 551/2004 Coll.

### **6.1 Subsidies from chapter 333 of the Ministry of Education**

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**Table 6.1 – Financial settlement with state budget for 2005 from chapter 333 – Ministry of Education**

								(rounded off CZK)		
<b>a) Non-investment subsidies</b>								From col. 4		
Line		NEI subsidies – Items and indicators	Approved budget	Budget after change	Provided at 31.12.2005	Used k 31.12.2005	Returned to SB	Return in %	Transferred purpose-specific	in % of provided
			1	2	3	4	5	6	7	8
1		<b>Basic subsidies, total (lines 2+3+4+16+17+18+20+21)</b>	<b>1 403 067 000</b>	<b>1 534 797 000</b>	<b>1 534 797 000</b>	<b>1 534 668 252</b>	<b>128 748</b>	<b>0,01</b>	<b>4 187 549</b>	<b>0,27</b>
2	A	Of which: Educational activities (A)	1 379 533 000	1 311 490 000	1 311 490 000	1 311 490 000	0	0,00	4 167 512	0,32
3	C	Doctoral scholarships (C)	23 534 000	93 173 000	93 173 000	93 173 000	0	0,00		0,00
4	D	International students and International cooperation (D) (lines 5+6+7+8+9)		27 895 000	27 895 000	27 887 904	7 096	0,03		0,00
5		Of which: Students who are not Czech Citizen (including projects and countrymen living abroad)		4 739 000	4 739 000	4 739 000	0	0,00		0,00
6		International students (short-term stays)		257 000	257 000	257 000	0	0,00		0,00
7		Programme AKTION		209 000	209 000	201 904	7 096	3,40		0,00
8		Programme CEEPUS		593 000	593 000	593 000	0	0,00		0,00
9		Programme SOCRATES II total (lines 10+11+12+13+14+15)		22 097 000	22 097 000	22 097 000	0	0,00		0,00
10		of which: Erasmus		22 097 000	22 097 000	22 097 000	0	0,00		0,00
11		Comenius			0	0	0			
12		Minerva				0	0			
13		Arion					0			
14		Lingva					0			
15		Other			0	0	0			
16	F	Educational Policy Fund (F)		2 894 000	2 894 000	2 890 086	3 914	0,14		0,00
17	G	Higher Education Institutions Development fund (G)		10 672 000	10 672 000	10 575 000	97 000	0,91		0,00
18	I	Development programmes (I)		66 016 000	66 016 000	65 995 262	20 738	0,03		0,00
19		of which: Projects U3V		500 000	500 000	489 712	10 288	2,06		0,00
20	M	Extraordinary activities (M)		1 707 000	1 707 000	1 707 000	0	0,00		0,00
21		Summer schools of Slavonic Studies		1 480 000	1 480 000	1 480 000	0	0,00		0,00
22		Accommodation scholarship subsidies		19 470 000	19 470 000	19 470 000	0	0,00	20 037	0,10
23		From "A" to "M" agricultural and forestry assets of MU, total (lines 24+25+26)								
24		of which: subsidies for educational activities								
25		subsidies to genofonds								
26		other subsidies								
27		<b>Accommodation on board subsidies (Halls of Residence and Refectories Administration)</b>	<b>38 564 000</b>	<b>41 768 000</b>	<b>41 768 000</b>	<b>41 768 000</b>	<b>0</b>	<b>0,00</b>	<b>0</b>	<b>0,00</b>
28		<b>Research and development subsidies, total (lines 26+27+28+29+30+31+32)</b>	<b>99 469 000</b>	<b>413 861 000</b>	<b>413 861 000</b>	<b>413 500 649</b>	<b>360 351</b>	<b>0,09</b>	<b>3 699 505</b>	<b>0,89</b>
29		of which: institutional means for R&D – international cooperation in R&D								
30		institutional means for R&D - other (research projects + administration)		255 378 000	255 378 000	255 371 891	6 109	0,00	2 744 582	1,07
31		institutional means for R&D – specific research	99 469 000	99 469 000	99 469 000	99 469 000	0	0,00		0,00
32		purpose-specified means for R&D – National Research Programme		50 845 000	50 845 000	50 541 890	303 110	0,60	905 550	1,78
		IN		12 057 000	12 057 000	12 057 000	0	0,00		0,00
		IM research centres		34 274 000	34 274 000	34 119 709	154 291	0,45	870 550	2,54
		IP CONTACT		510 000	510 000	416 000	94 000	18,43		0,00
		IP COST		1 159 000	1 159 000	1 150 642	8 358	0,72	35 000	3,02
		IK		2 845 000	2 845 000	2 798 539	46 461	1,63		0,00
33		purpose-specific means for R&D – providers' programmes		8 169 000	8 169 000	8 117 868	51 132	0,63	49 373	0,60
		LA - INGO		1 263 000	1 263 000	1 263 000	0	0,00		0,00
		LC – Basic Research Centres		5 206 000	5 206 000	5 206 000	0	0,00		0,00
		ME - CONTACT		70 000	70 000	24 434	45 566	65,09		0,00
		OC COST		1 630 000	1 630 000	1 624 434	5 566	0,34	49 373	3,03
34		purpose-specific means for R&D – public tenders in R&D					0			
35		purpose-specific means for R&D – other (costs of tenders in R&D)					0			
36		<b>Total NEI subsidies from Higher Education Department (lines 1+2+3)</b>	<b>1 541 100 000</b>	<b>1 990 426 000</b>	<b>1 990 426 000</b>	<b>1 989 936 901</b>	<b>489 099</b>	<b>0,02</b>	<b>7 887 054</b>	<b>0,40</b>
37		Other departments of Chapter 333 - MoE		553 000	553 000	553 000	0	0,00		0,00
38		<b>Total from Chapter 333 - MoE (lines 1+33)</b>	<b>1 541 100 000</b>	<b>1 990 979 000</b>	<b>1 990 979 000</b>	<b>1 990 489 901</b>	<b>489 099</b>	<b>0,02</b>	<b>7 887 054</b>	<b>0,40</b>

\*) Purpose-specific fund is created pursuant to the Universities Act  
Unused non-investment subsidy of the Ministry of Education – Universities Department – in the amount of CZK 489,099 was credited to the deposit account of the Ministry of Education of the Czech Republic, account no. 6015-821001/0710, var. symbol VS 17 on 30 January 2006.

**b) Use of capital subsidies form the Chapter of Ministry of Education outside Programme financing**

(rounded off CZK)

Line no		Budget After Change	Provided at 31.12.2005	Used at 31.12.2005	Returned subsidy	Returned in %	Transferred to purpose- specific fund of MU	in % of provided subsidies
		1	2	3	5	6	4	
<b>1</b>	<b>Capital subsidies outside Programme financing (lines 2+3+4+5)</b>	<b>39 392 000</b>	<b>39 392 000</b>	<b>39 375 972</b>	<b>16 028</b>	<b>0,04</b>	<b>0</b>	<b>0,00</b>
2	of which: Universities Development Fund	8 889 000	8 889 000	8 884 758	4 242	0,05		0,00
3	Development programmes	28 903 000	28 903 000	28 891 214	11 786	0,04		0,00
4	International development assistance							
5	Other (except for R&D)	1 600 000	1 600 000	1 600 000	0	0,00		0,00
<b>6</b>	<b>Capital Subsidies for R&amp;D outside Programme financing (lines 7+8+9)</b>	<b>93 032 000</b>	<b>93 032 000</b>	<b>92 991 677</b>	<b>40 323</b>	<b>0,04</b>	<b>287 815</b>	<b>0,31</b>
7	of which: institutional means for R&D - other (research projects + administration)	84 022 000	84 022 000	84 006 994	15 006	0,02	287 815	0,34
8	purpose-specific means for R&D - National Research Programme	1 621 000	1 621 000	1 595 723	25 277	1,56	0	0,00
	<i>IN</i>				0			
	<i>IM research centres</i>	1 621 000	1 621 000	1 595 723	25 277	1,56	0	0,00
	<i>IP CONTACT</i>				0			
	<i>IP COST</i>				0			
	<i>IK</i>				0			
9	purpose-specific means for R&D - Providers' programmes	7 389 000	7 389 000	7 388 960	40	0,00	0	0,00
	<i>LA - INGO</i>	4 000 000	4 000 000	4 000 000	0	0,00	0	0,00
	<i>LC – Basic Research Centres</i>	2 889 000	2 889 000	2 889 000	0	0,00		0,00
	<i>ME - CONTACT</i>	0	0	0	0			
	<i>OC COST</i>	500 000	500 000	499 960	40	0,01		0,00
<b>10</b>	<b>Capital subsidies from Chapter 333 MoE Except for Programme financing (lines 1+6)</b>	<b>132 424 000</b>	<b>132 424 000</b>	<b>132 367 649</b>	<b>56 351</b>	<b>0,04</b>	<b>287 815</b>	<b>0,22</b>

\*) Purpose-specific fund  
Unused subsidies for capital expenditures except for Programme financing in the amount of CZK 56,351 were credited to the deposit account of the MoE no 6015-821001/0710, var. symbol 17 on 30 January 2006

## 6.2 Financial settlement with other chapters of state budget and other subsidies

Table 6.2 - Financial settlement with other chapters of state budget and other subsidies - non-investment funding

a) Non-investment funding												(whole CZK)		
Line	Provider	Allocated as of 31.12.05			Used as of 31.12.05			Subsidy repaid (transfer)			Refund (transfer)	Transferred to purpose-specific fund		
		Operations	R&D	Total	Operation	R&D	specific fund	Operation	R&D	Total	%	Operation	R&D	Total
<b>1</b>	<b>From state budget chapters, total</b>	<b>2 167 500</b>	<b>120 868 673</b>	<b>123 036 173</b>	<b>2 164 389</b>	<b>119 307 068</b>	<b>121 471 457</b>	<b>3 111</b>	<b>1 442 605</b>	<b>1 445 716</b>	<b>1,18</b>	<b>0</b>	<b>40 800</b>	<b>40 800</b>
	of which: Grant Agency of the CR	0	61 224 000	61 224 000	0	60 968 886	60 968 886	0	255 114	255 114	0,42			0
	GA Academy of Sciences	0	22 123 000	22 123 000	0	22 044 641	22 044 641	0	78 359	78 359	0,35			0
	IGA of the Ministry of Healthcare	0	21 274 000	21 274 000	0	20 382 772	20 382 772	0	891 228	891 228	4,19			0
	Ministry of Healthcare	1 480 000		1 480 000	1 476 889		1 476 889	3 111	0	3 111	0,21			0
	Ministry of Culture	150 000	1 148 000	1 298 000	150 000	1 148 000	1 298 000	0	0	0	0,00			0
	Ministry for Regional Development	0	2 625 000	2 625 000	0	2 612 948	2 612 948	0	12 052	12 052	0,46		40 800	40 800
	Ministry of Labour and Social Affairs	0	5 123 000	5 123 000	0	4 917 301	4 917 301	0	205 699	205 699	4,02			0
	Ministry of the Interior	0	100 000	100 000	0	100 000	100 000	0	0	0	0,00			0
	State Institute for Safety	0	624 000	624 000	0	623 847	623 847	0	153	153	0,02			0
	State Institute for Nuclear Safety	0	400 000	400 000	0	400 000	400 000	0	0	0	0,00			0
	Government of CR	537 500		537 500	537 500		537 500	0	0	0	0,00			0
	Ministry of Foreign Affairs		142 000	142 000		142 000	142 000	0	0	0	0,00			0
	Ministry of Agriculture <sup>1)</sup>	0	2 245 000	2 245 000	0	2 126 000	2 126 000	0		0	0,00			0
	Ministry of the Environment	0	3 549 900	3 549 900	0	3 549 900	3 549 900	0	0	0	0,00			0
	Association if Innovation in Business		290 773	290 773		290 773	290 773		0	0	0,00			0
<b>2</b>	<b>2 From SAR, state funds, total:</b>	<b>1 742 600</b>	<b>0</b>	<b>1 742 600</b>	<b>1 522 145</b>	<b>0</b>	<b>1 522 145</b>	<b>70 455</b>	<b>0</b>	<b>70 455</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	of which: Brno Metropolitan Authority	410 000	0	410 000	389 998	0	389 998	20 002	0	20 002	4,88			0
	South Moravian Region <sup>2)</sup>	1 328 000	0	1 328 000	1 127 547		1 127 547	50 453	0	50 453	3,80			0
	Other SAR	4 600	0	4 600	4 600	0	4 600	0	0	0	0,00			0
<b>3</b>	<b>From abroad, total:</b>	<b>48 231 047</b>	<b>25 782 722</b>	<b>104 599 892</b>	<b>40 792 565</b>	<b>25 663 742</b>	<b>96 598 746</b>	<b>443 684</b>	<b>118 980</b>	<b>1 006 348</b>	<b>0</b>	<b>11 953 784</b>	<b>5 941 216</b>	<b>17 895 000</b>
	of which: subsidies from abroad	29 630 945	25 782 722	55 413 667	29 187 261	25 663 742	54 851 003	443 684	118 980	562 664	0	11 953 784	5 941 216	17 895 000
	EU (especially 5 <sup>th</sup> and 6 <sup>th</sup> Framework		24 827 544			24 708 564			118 980		0		5 739 380	5 739 380
	SOCRATES/ERASMUS	19 441 290		19 441 290	19 009 983	0	19 009 983	431 307	0	431 307	0	7 513 412		7 513 412
	Jean MONNET	957 035		957 035	957 035	0	957 035	0	0	0	0	376 094		376 094
	LEONARDO	3 378 100		3 378 100	3 378 100	0	3 378 100	0	0	0	0	1 723 715		1 723 715
	Other	5 854 520	955 178	6 809 698	5 842 143	955 178	6 797 321	12 377	0	12 377	0	2 340 563	201 836	2 542 399
	Other <sup>3)</sup>	18 600 102		18 600 102	11 605 304		11 605 304	0	0	0	0	0	0	0
	OPRLZ	13 500 614		13 500 614	6 505 816		6 505 816			0	0			0
	EQUAL	4 215 241		4 215 241	4 215 241		4 215 241			0	0			0
	MPO	884 247		884 247	884 247		884 247			0	0			0
<b>4</b>	<b>Total: (lines 1+2+3)</b>	<b>52 141 147</b>	<b>146 651 395</b>	<b>198 792 542</b>	<b>44 479 099</b>	<b>144 970 810</b>	<b>189 449 909</b>	<b>517 250</b>	<b>1 561 585</b>	<b>2 078 835</b>	<b>1,05</b>	<b>11 953 784</b>	<b>5 982 016</b>	<b>17 935 800</b>

1) The returned subsidy from the Ministry of Healthcare contains returned funds of 2005 in the amount of CZK 874,308 and returned funds of previous periods in the amount of CZK 16,920.

2) The difference between the provided and the actually used subsidy of the Ministry of Agriculture in the amount of CZK 119 thousand includes the retention of 2004 only provided to MU in 2005 after calculation of costs of 2005.

3) Subsidy of the Region of South Moravia was provided for a two-year period of 2005 – 2006. In 2005 the subsidy was not used and the revenue was transferred to the following period 2006.

4) Other – subsidies co-financed from EU and provided for more years and pursuant to Decree 551/2004 Coll., are subject to settlement with the state Budget only as at 31 December of the respective year of the project completion. In the accounting system the revenues are divided to more accounting periods (2006).

Unused means of non-investment subsidy from the SB:

- GA CR subsidy in the amount of CZK 174,114 was transferred to bank account no. 6015-22422001/0710, variable symbol 2005, specific symbol 00216224 on 2 February 2006. In the course of 2005 an extraordinary return in the amount of CZK 81 thousand was credited to bank account no 2049-22422001/0710, variable symbol 216224
- GA Academy of Science of the Czech Republic subsidy in the amount of CZK 78,359 was credited to bank account no. 6015-1322001/0710, variable symbol 2005 on 2 February 2006.
- IGA of the Ministry of Healthcare subsidy in the amount of CZK 874,308 was credited to bank account no. 6015-2528001/0710, variable symbol 2637, on 2 February 2006
- Ministry of Healthcare (projects excl. R&D) subsidy in the amount of CZK 3,111 was credited to account no. 6015-2528001/0710, variable symbol 5332, on 2 February 2006
- Ministry of Regional Development subsidy in the amount of CZK 12,052 was credited to bank account no 6015-629001/0710, variable symbol 317056152 on 31 January 2006
- Ministry of Labour and Social Affairs subsidy in the amount of CZK 205 699 thousand was credited to bank account no. 6015-2229001/0710, variable symbol 216224, on 31 January 2006
- The State Office for Safety subsidy in the amount of CZK 153 was credited to account no. 2049-105881/0710, variable symbol 216224 on 11 January 2006.

**b) – Financial settlement of investments from other chapters of state budget except for Programme financing and from abroad** (whole CZK)

line	Programme number and name Pursuant to ISPROFIN	Investments					Transferred to purpose-specific fund
		Budget after change	Allocated as at 31.12.2005	Used as at 31.12.2004 (reality)	Refund of subsidy (transferred)	Refund in %	
		1	2	3	5	6	4
1	<b>Capital resources for operation from other chapter of state budget and from abroad</b>	<b>8 973 993</b>	<b>8 973 993</b>	<b>8 973 993</b>	<b>0</b>	<b>0,00</b>	<b>0</b>
	from other chapters of state budget – National Fund for the Environment	8 973 993	8 973 993	8 973 993	0	0,00	
	from budgets of municipalities, self-administered regions and state funds	0	0	0	0	0,00	
	from abroad	0	0	0	0	0,00	
2	<b>Capital resources for R&amp;D from other chapter of state budget and from abroad</b>	<b>5 730 000</b>	<b>5 730 000</b>	<b>5 719 063</b>	<b>10 937</b>	<b>0,19</b>	<b>0</b>
	from other chapters of state budget - GACR	319 000	319 000	319 000	0	0,00	
	– GA Academy of Sciences	3 950 000	3 950 000	3 947 250	2 750	0,07	
	– Ministry of Labour	121 000	121 000	112 813	8 187	6,77	
	– Ministry of Industry and Trade (State Institute for Nuclear Safety)	1 100 000	1 100 000	1 100 000	0	0,00	
	– GA Academy of Sciences	240 000	240 000	240 000	0	0,00	
3	<b>Budgets of municipalities, SAR and state funds for R&amp;D</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		
4	<b>From abroad</b>	<b>40 060</b>	<b>40 060</b>	<b>40 060</b>	<b>0</b>	<b>0,00</b>	
	Operations	31 074	31 074	31 074			
	R&D	8 986	8 986	8 986			
5	<b>Capital resources from other chapters of SB and from abroad (lines 1 to 2)</b>	<b>14 744 053</b>	<b>14 744 053</b>	<b>14 733 116</b>	<b>10 937</b>	<b>0,07</b>	<b>0</b>

Unused part of GA Academy of Sciences CR in the amount of CZK 2,750 was credited to bank account no. 6015-1322001/0710, variable symbol 2005, on 2 February 2006.

Unused part of Ministry of Labour and Social Affairs subsidy in the amount of CZK 8,187 was credited to bank account no. 6015-2229001/0710, variable symbol 216224, on 31 January 2006.

### 6.3 Financial settlement of subsidies from the State Budget for financing of asset reproduction programmes

**Table 6.3 – Financial settlement of subsidies from the State Budget for financing of asset reproduction programmes**

**a) Chapter MoE**

(whole CZK)

Line	Programme number and name Pursuant to ISPROFIN	Investments				In-house resources			In-house total
		Budget after change	Allocated as at 31.12.2005	Used as at 31.12.2005 (reality)	Refund of subsidy No (transf.)	INV (FRIM)	NEI	In-house total	Subsidies + in-house
1	Subsidy of MoE for Programme 233 330 – Development of Material and Technological Base of MU (lines 2+4)	<b>828 976 000</b>	<b>828 976 000</b>	<b>828 976 000</b>	<b>0</b>	<b>63 927 698</b>	<b>50 582 343</b>	<b>114 510 040</b>	<b>943 486 040</b>
2	Sub-Programme 233 332 Construction of Bohunice Campus (line 3)	562 849 867	562 849 867	562 849 867	0	22 793 900	19 342 293	42 136 193	604 986 059
3	232 332 0701 MU – Construction of Bohunice campus	562 849 867	562 849 867	562 849 867	0	22 793 900	19 342 293	42 136 193	604 986 059
4	Sub-Programme 233 333 Reconstruction and modernisation of existing buildings (lines 5 to 20)	266 126 133	266 126 133	266 126 133	0	41 133 798	31 240 050	72 373 848	338 499 981
5	233 333 0702 MU – Reconstruction of building at Joštova 10 for FoSS	56 674 283	56 674 283	56 674 283	0		13 614 225	13 614 225	70 288 509
6	233 333 0713 MU – Area of FoNS of MU in Brno, Kotlářská 2	189 367 608	189 367 608	189 367 608	0	25 147 443	16 010 530	41 157 973	230 525 581
7	233 333 0719 MU – Reconstruction and thermal insulation of the roof of the Faculty of Law at Veverí 70	12 190 002	12 190 002	12 190 002	0	0	0	0	12 190 002
8	233 333 0720 MU - IS M&T 2005	4 984 762	4 984 762	4 984 762	0	1 175 500	0	1 175 500	6 160 262
9	233 333 0721 MU – Faculty of Informatics M&E 2005	523 629	523 629	523 629		473 760		473 760	997 388
10	233 333 0722 MU – ICS M&E 2005 II	2 385 850	2 385 850	2 385 850		643 000		643 000	3 028 850
11	233 333 2814 MU – Access road and impervious areas around Lomená 48 halls of residence					178 500		178 500	178 500
12	233 333 3801 MU – Faculty of Social Studies, M&E 2005					648 669		648 669	648 669
13	233 333 3802 MU – Faculty of Medicine, M&E 2005					2 837 676		2 837 676	2 837 676
14	233 333 3805 MU – interior equipment of buildings of Faculty of Arts, Gorkého, Jaselská 18, A.Nováka 1						1 615 295	1 615 295	1 615 295
15	233 333 3806 MU – Faculty of Economics and Administration, M&E 2005					1 353 125		1 353 125	1 353 125
16	233 333 3807 MU – Rector 's Office, M&E 2005					414 602		414 602	414 602
17	233 333 3808 MU – Faculty of Sports, M&E 2005					156 585		156 585	156 585
18	233 333 3809 MU – Halls and Residence and Refectories Administration, M&E 2005					2 794 600		2 794 600	2 794 600
19	233 333 3810 MU – Faculty of Arts, M&E 2005					854 840		854 840	854 840
20	233 333 3811 MU – Faculty of Natural Science, machinery and equipment					4 455 498		4 455 498	4 455 498
21	Subsidy from the City of Brno for Programme 233 330 – Development of Material and Technological Base of MU	<b>11 070 376</b>	<b>11 070 376</b>	<b>11 070 376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11 070 376</b>
22	Sub-Programme 233 332 Construction of Bohunice Campus (line 23)	11 070 376	11 070 376	11 070 376	0	0	0	0	11 070 376
23	232 332 0701 MU – Construction of Bohunice Campus	11 070 376	11 070 376	11 070 376	0			0	11 070 376
24	Programme 233 330 – Development of Material and Technological Base of MU, total (lines 1+21)	<b>840 046 376</b>	<b>840 046 376</b>	<b>840 046 376</b>	<b>0</b>	<b>63 927 698</b>	<b>50 582 343</b>	<b>114 510 040</b>	<b>954 556 416</b>
25	Sub-Programme 233 332 Construction of Bohunice Campus (lines 2+22)	573 920 243	573 920 243	573 920 243	0	22 793 900	19 342 293	42 136 193	616 056 435
26	Sub-Programme 233 333 Reconstruction and Modernisation of existing buildings (line 4)	266 126 133	266 126 133	266 126 133	0	41 133 798	31 240 050	72 373 848	338 499 981

Unused subsidies for Programme financing from the State Budget are recognised by CMZRB

The data about programme financing are based on the individual lines of PROGFIN 3 tables and are specified in whole crowns, rounded up.

Col. 1 is based on line A4 of PROGFIN 3 form – limits for expenditures from the latest effective decision in the process of project management and decision-making on even financing for the current year

Col. 2 is based on line B5 of PROGFIN 3 form – withdrawals for expenditure from 1. 1. 2005 to 31. 12. 2005 from the State Budget chapters allocated to the even financing

Col. 3 is based on line C5 of PROGFIN 3 form – coverage of costs between 1. 1. 2005 and 31. 12. 2005 of executed work and supplies and provided substances in the course of event preparation and implementation period

Col. 1, line 3 is based on RÚSR of 29. 7. 2004 (MF ref. no. 14/92742/2004-144) a new subsidy was only received in 2006, and therefore will only be recognised in 2006

Line 23 includes a subsidy from a SAR – contribution of the city of Brno to infrastructure, which will become property of the city of Brno after completion. The subsidy was provided in the amount usable in 2005.

Total subsidy from the city of Brno to be used is planned to CZK 300 million; in 2005 the city of Brno transferred to MU budget CZK 100 million. Unused subsidy will be used in the following periods.



## 6.4 - Recapitulation of Financial Settlement with the State Budget

### Table 6.4 – Recapitulation of Financial Settlement with the State

#### a) Non-investment resources, total

whole CZK

line	Provider	Allocated as of 31.12.05			Used as of 31.12.05			Subsidy repaid (transfer)			Refund (transfer) in %	Transferred to purpose-specific fund Operation		
		Operations	R&D	Total	Operation	R&D	Total	Operation	R&D	Total		Operation	R&D	Total
1	Chapter 333 - MoE	1 577 118 000	413 861 000	1 990 979 000	1 576 989 252	413 500 649	1 990 489 901	128 748	360 351	489 099	0,02	4 187 549	3 699 505	7 887 054
	Of which - Dept 30 excl. programme financing	1 576 565 000	413 861 000	1 990 426 000	1 576 436 252	413 500 649	1 989 936 901	128 748	360 351	489 099	0,02	4 187 549	3 699 505	7 887 054
	- other Departments	553 000	0	553 000	553 000	0	553 000	0	0	0	0,00	0	0	0
2	From other chapters of SB <sup>1)</sup>	2 167 500	120 868 673	123 036 173	2 164 389	119 307 068	121 471 457	3 111	1 442 605	1 445 716	1,18	0	40 800	40 800
<b>3</b>	<b>Total SB</b>	<b>1 579 285 500</b>	<b>534 729 673</b>	<b>2 114 015 173</b>	<b>1 579 153 641</b>	<b>532 807 717</b>	<b>2 111 961 358</b>	<b>131 859</b>	<b>1 802 956</b>	<b>1 934 815</b>	<b>0,09</b>	<b>4 187 549</b>	<b>3 740 305</b>	<b>7 927 854</b>
4	SAR budget subsidies	1 742 600	0	1 742 600	1 522 145	0	1 522 145	70 455	0	70 455	4,04	0	0	0
5	Subsidies from abroad and other subsidies	48 231 047	25 782 722	74 013 769	40 792 565	25 663 742	66 456 307	443 684	118 980	562 664	0,76	11 953 784	5 941 216	17 895 000
<b>6</b>	<b>Total subsidies</b>	<b>1 629 259 147</b>	<b>560 512 395</b>	<b>2 189 771 542</b>	<b>1 621 468 351</b>	<b>558 471 459</b>	<b>2 179 939 810</b>	<b>645 998</b>	<b>1 921 936</b>	<b>2 567 934</b>	<b>0,12</b>	<b>16 141 333</b>	<b>9 681 521</b>	<b>25 822 854</b>

#### b) Capital subsidies total, including programme financing

whole CZK

line	Provider	Allocated as of 31.12.05			Used as of 31.12.05			Subsidy repaid (transfer)			Refund (transfer) Total	Transferred to purpose-specific fund Operation		
		Operations	R&D	Total	Operation	R&D	Total	Provider	Operations	R&D		Operation	R&D	Total
1	From Chapter 333 – MoE, total	868 368 000	93 032 000	961 400 000	868 351 972	92 991 677	961 343 649	16 028	40 323	56 351	0,01	0	287 815	287 815
	Of which – programme financing	828 976 000	0	828 976 000	828 976 000	0	828 976 000	0	0	0	0,00	0	0	0
	Of which – individual subsidies	808 891 758	0	808 891 758	808 891 758	0	808 891 758	0	0	0	0,00			0
	System subsidies	20 084 242	0	20 084 242	20 084 242	0	20 084 242	0	0	0	0,00		0	0
	- Outside Programme financing	39 392 000	93 032 000	132 424 000	39 375 972	92 991 677	132 367 649	16 028	40 323	56 351	0,04	0	287 815	287 815
2	From other chapters of SB – system ubsidies	8 973 993	5 730 000	14 703 993	8 973 993	5 719 063	14 693 056	0	10 937	10 937	0,07	0	0	0
<b>3</b>	<b>Total SB</b>	<b>877 341 993</b>	<b>98 762 000</b>	<b>976 103 993</b>	<b>877 325 965</b>	<b>98 710 740</b>	<b>976 036 705</b>	<b>16 028</b>	<b>51 260</b>	<b>67 288</b>	<b>0,01</b>	<b>0</b>	<b>287 815</b>	<b>287 815</b>
4	Subsidies from SAR budgets	11 070 376	0	11 070 376	11 070 376	0	11 070 376	0	0	0	0,00	0	0	0
	Of which – contributions to Programme 233 330	11 070 376		11 070 376	11 070 376		11 070 376	0		0	0,00			0
5	Subsidies from abroad	31 074	8 986	40 060	31 074	8 986	40 060	0	0	0	0,00	0	0	0
<b>6</b>	<b>Total subsidies</b>	<b>888 443 443</b>	<b>98 770 986</b>	<b>987 214 429</b>	<b>888 427 415</b>	<b>98 719 726</b>	<b>987 147 141</b>	<b>16 028</b>	<b>51 260</b>	<b>67 288</b>	<b>0,01</b>	<b>0</b>	<b>287 815</b>	<b>287 815</b>
7	of which: Programme, total	840 046 376	0	840 046 376	840 046 376	0	840 046 376							0

## c) Total subsidies (NEI + INV) including programme financing

whole CZK

line	Provider	Allocated as of 31.12.05			Used as of 31.12.05			Subsidy repaid (transfer)			Refund (transfer)	Transferred to purpose-specific fund Operation		
		Operations	R&D	Total	Operation	R&D	Provider	Operatio	R&D	Total	Operation	R&D	Provider	Operations
1	From Chapter 333 – MoE, total	2 445 486 000	506 893 000	2 952 379 000	2 445 341 224	506 492 326	2 951 833 550	144 776	400 674	545 450	0,02	4 187 549	3 987 320	8 174 869
	Of which – programme financing	828 976 000	0	828 976 000	828 976 000	0	828 976 000	0	0	0	0,00	0	0	0
	Of which - individual	808 891 758	0	808 891 758	808 891 758	0	808 891 758	0	0	0	0,00	0	0	0
	System	20 084 242	0	20 084 242	20 084 242	0	20 084 242	0	0	0	0,00	0	0	0
	- outside programme financing	1 616 510 000	506 893 000	2 123 403 000	1 616 365 224	506 492 326	2 122 857 550	144 776	400 674	545 450	0,03	4 187 549	3 987 320	8 174 869
2	From other chapters of SB –	11 141 493	126 598 673	137 740 166	11 138 382	125 026 131	136 164 513	3 111	1 453 542	1 456 653	1,06	0	40 800	40 800
<b>3</b>	<b>Total SB</b>	<b>2 456 627 493</b>	<b>633 491 673</b>	<b>3 090 119 166</b>	<b>2 456 479 606</b>	<b>631 518 457</b>	<b>3 087 998 063</b>	<b>147 887</b>	<b>1 854 216</b>	<b>2 002 103</b>	<b>0,06</b>	<b>4 187 549</b>	<b>4 028 120</b>	<b>8 215 669</b>
4	SAR budgets	12 812 976	0	12 812 976	12 592 521	0	12 592 521	70 455	0	70 455	0,00	0	0	0
	Of which contributions to	11 070 376	0	11 070 376	11 070 376	0	11 070 376	0	0	0	0,00	0	0	0
5	Subsidies from abroad	48 262 121	25 791 708	74 053 829	40 823 639	25 672 728	66 496 367	443 684	118 980	562 664	0,00	11 953 784	5 941 216	17 895 000
<b>6</b>	<b>Total subsidies</b>	<b>2 517 702 590</b>	<b>659 283 381</b>	<b>3 176 985 971</b>	<b>2 509 895 766</b>	<b>657 191 185</b>	<b>3 167 086 951</b>	<b>662 026</b>	<b>1 973 196</b>	<b>2 635 222</b>	<b>0,08</b>	<b>16 141 333</b>	<b>9 969 336</b>	<b>26 110 669</b>
7	of which – Programme total	840 046 376	0	840 046 376	840 046 376	0	840 046 376							0

## d) Capital subsidies, total, excl. programme financing

whole CZK

line	Provider	Allocated as of 31.12.05			Used as of 31.12.05			Subsidy repaid (transfer)			Refund (transfer)	Transferred to purpose-specific fund Operation		
		Operations	R&D	Total	Operation	R&D	Total	Provider	Operations	R&D	Total	Operation	R&D	Total
1	From Chapter 333 – MoE, total	39 392 000	93 032 000	132 424 000	39 375 972	92 991 677	132 367 649	16 028	40 323	56 351	0,04	0	287 815	287 815
2	From other chapters of SB –	8 973 993	5 730 000	14 703 993	8 973 993	5 719 063	14 693 056	0	10 937	10 937	0,07	0	0	0
<b>3</b>	<b>Total SB</b>	<b>48 365 993</b>	<b>98 762 000</b>	<b>147 127 993</b>	<b>48 349 965</b>	<b>98 710 740</b>	<b>147 060 705</b>	<b>16 028</b>	<b>51 260</b>	<b>67 288</b>	<b>0,05</b>	<b>0</b>	<b>287 815</b>	<b>287 815</b>
4	SAR budget subsidies	0	0	0	0	0	0	0	0	0	0,00	0	0	0
5	Subsidies from abroad	31 074	8 986	40 060	31 074	8 986	40 060	0	0	0	0,00	0	0	0
<b>6</b>	<b>Total subsidies</b>	<b>48 397 067</b>	<b>98 770 986</b>	<b>147 168 053</b>	<b>48 381 039</b>	<b>98 719 726</b>	<b>147 100 765</b>	<b>16 028</b>	<b>51 260</b>	<b>67 288</b>	<b>0,05</b>	<b>0</b>	<b>287 815</b>	<b>287 815</b>

## e) Total subsidies (NEI + INV) excl. programme financing

whole CZK

line	Provider	Allocated as of 31.12.05			Used as of 31.12.05			Subsidy repaid (transfer)			Refund (transfer)	Transferred to purpose-specific fund Operation		
		Operations	R&D	Total	Operation	R&D	line	Provider	Operations	R&D	Total	Operation	R&D	Total
1	From Chapter 333 – MoE, total	1 616 510 000	506 893 000	2 123 403 000	1 616 365 224	506 492 326	2 122 857 550	144 776	400 674	545 450	0,03	4 187 549	3 987 320	8 174 869
2	From other chapter of SB – system subsidies	11 141 493	126 598 673	137 740 166	11 138 382	125 026 131	136 164 513	3 111	1 453 542	1 456 653	1,06	0	40 800	40 800
<b>3</b>	<b>Total SB</b>	<b>1 627 651 493</b>	<b>633 491 673</b>	<b>2 261 143 166</b>	<b>1 627 503 606</b>	<b>631 518 457</b>	<b>2 259 022 063</b>	<b>147 887</b>	<b>1 854 216</b>	<b>2 002 103</b>	<b>0,09</b>	<b>4 187 549</b>	<b>4 028 120</b>	<b>8 215 669</b>
4	Subsidies from SAR budgets	1 742 600	0	1 742 600	1 522 145	0	1 522 145	70 455	0	70 455	0,00	0	0	0
5	Subsidies from abroad	48 262 121	25 791 708	74 053 829	40 823 639	25 672 728	66 496 367	443 684	118 980	562 664	0,00	11 953 784	5 941 216	17 895 000
<b>6</b>	<b>Total subsidies</b>	<b>1 677 656 214</b>	<b>659 283 381</b>	<b>2 336 939 595</b>	<b>1 669 849 390</b>	<b>657 191 185</b>	<b>2 327 040 575</b>	<b>662 026</b>	<b>1 973 196</b>	<b>2 635 222</b>	<b>0,11</b>	<b>16 141 333</b>	<b>9 969 336</b>	<b>26 110 669</b>

**f) Non-investment resources for R&D, total**

whole CZK

Line no	Provider	Provided	Used	Returned	in %	Purpose-spec. fund	in% provided
<b>1</b>	<b>From MoE Chapter (tab. 2.1.2.1)</b>	<b>413 861 000</b>	<b>413 500 649</b>	<b>360 351</b>	<b>0,09</b>	<b>3 699 505</b>	<b>0,89</b>
	Universities Dept	413 861 000	413 500 649	360 351	0,09	3 699 505	0,89
	<i>Of which: specific research</i>	<i>99 469 000</i>	<i>99 469 000</i>	<i>0</i>	<i>0,00</i>	<i>0</i>	<i>0,00</i>
	<i>Research projects</i>	<i>255 378 000</i>	<i>255 371 891</i>	<i>6 109</i>	<i>0,00</i>	<i>2 744 582</i>	<i>1,07</i>
	<i>IN</i>	<i>12 057 000</i>	<i>12 057 000</i>	<i>0</i>	<i>0,00</i>	<i>0</i>	<i>0,00</i>
	<i>IM research centres</i>	<i>34 274 000</i>	<i>34 119 709</i>	<i>154 291</i>	<i>0,45</i>	<i>870 550</i>	<i>2,54</i>
	<i>CONTACT</i>	<i>580 000</i>	<i>440 434</i>	<i>139 566</i>	<i>24,06</i>	<i>0</i>	<i>0,00</i>
	<i>COST</i>	<i>2 789 000</i>	<i>2 775 076</i>	<i>13 924</i>	<i>0,50</i>	<i>84 373</i>	<i>3,03</i>
	<i>IK</i>	<i>2 845 000</i>	<i>2 798 539</i>	<i>46 461</i>	<i>1,63</i>	<i>0</i>	<i>0,00</i>
	<i>LA - INGO</i>	<i>1 263 000</i>	<i>1 263 000</i>	<i>0</i>	<i>0,00</i>	<i>0</i>	<i>0,00</i>
	<i>LC – Basic Research Centres</i>	<i>5 206 000</i>	<i>5 206 000</i>	<i>0</i>	<i>0,00</i>	<i>0</i>	<i>0,00</i>
	- Other departments	0	0	0			
<b>2</b>	<b>2 From chapters of SB total (excl. MoE)</b>	<b>120 868 673</b>	<b>119 323 988</b>	<b>1 425 685</b>	<b>1,18</b>	<b>40 800</b>	<b>0,03</b>
	Of which: Grant agency CR	61 224 000	60 968 886	255 114	0,42	0	0,00
	GA Academy of Sciences CR	22 123 000	22 044 641	78 359	0,35	0	0,00
	IGA Ministry of Healthcare	21 274 000	20 399 692	874 308	4,11	0	0,00
	Ministry of Culture	1 148 000	1 148 000	0	0,00	0	0,00
	Ministry for Regional Development	2 625 000	2 612 948	12 052	0,46	0	0,00
	Ministry of Labour	5 123 000	4 917 301	205 699	4,02	40 800	0,80
	Ministry of the Interior	100 000	100 000	0	0,00	0	0,00
	State Office for Safety	624 000	623 847	153	0,02	0	0,00
	State Office for Nuclear Safety	400 000	400 000	0	0,00	0	0,00
	Government of CR	0	0	0		0	
	Ministry of Foreign Affairs	142 000	142 000	0	0,00	0	0,00
	Ministry of Agriculture <sup>1)</sup>	2 245 000	2 126 000	0	0,00	0	0,00
	Ministry of the Environment	3 549 900	3 549 900	0	0,00	0	0,00
	Association of Innovation in Business	290 773	290 773	0	0,00	0	0,00
<b>3</b>	<b>From municipalities, SAR and state funds, total:</b>	<b>0</b>	<b>0</b>	<b>0</b>			
	Of which: Magistrate of the City of Brno	0	0	0			
	Region of South Moravia <sup>2)</sup>	0	0	0			
	Other SAR	0	0	0			
<b>4</b>	<b>From abroad and other, total:</b>	<b>25 782 722</b>	<b>25 663 742</b>	<b>118 980</b>	<b>0,46</b>	<b>5 941 216</b>	<b>23,04</b>
	<i>EU (especially 5<sup>th</sup> and 6<sup>th</sup> Framework Programme)</i>	<i>24 827 544</i>	<i>24 708 564</i>	<i>118 980</i>	<i>0,48</i>	<i>5 739 380</i>	<i>23,12</i>
	Other	955 178	955 178	0	0,00	201 836	21,13
<b>5</b>	<b>NEI subsidies for R&amp;D, total (lines 1+2+3+4)</b>	<b>560 512 395</b>	<b>558 488 379</b>	<b>1 905 016</b>	<b>0,34</b>	<b>9 681 521</b>	<b>1,73</b>

<sup>1)</sup> In. 2005 including retention of 2004**g) Capital subsidies for R&D, total**

whole CZK

Line no	Provider	Provided	Used	Returned	in %	Purpose-spec. fund	in% provided
<b>1</b>	<b>From Chapter 333 – MoE, total</b>	<b>93 032 000</b>	<b>92 991 678</b>	<b>40 322</b>	<b>0,04</b>	<b>287 815</b>	<b>0,31</b>
	<i>Research projects</i>	<i>84 022 000</i>	<i>84 006 995</i>	<i>15 005</i>	<i>0,02</i>	<i>287 815</i>	<i>0,34</i>
	<i>IN</i>	<i>0</i>	<i>0</i>	<i>0</i>			
	<i>IM research centres</i>	<i>1 621 000</i>	<i>1 595 723</i>	<i>25 277</i>	<i>1,56</i>		<i>0,00</i>
	<i>CONTACT</i>	<i>0</i>	<i>0</i>	<i>0</i>			
	<i>COST</i>	<i>500 000</i>	<i>499 960</i>	<i>40</i>	<i>0,01</i>		<i>0,00</i>
	<i>IK</i>	<i>0</i>	<i>0</i>	<i>0</i>			
	<i>LA - INGO</i>	<i>4 000 000</i>	<i>4 000 000</i>	<i>0</i>	<i>0,00</i>		<i>0,00</i>
	<i>LC – Basic Research Centres</i>	<i>2 889 000</i>	<i>2 889 000</i>	<i>0</i>	<i>0,00</i>		<i>0,00</i>
<b>2</b>	<b>From other chapters of SB – system subsidies</b>	<b>5 730 000</b>	<b>5 719 063</b>	<b>10 937</b>	<b>0,19</b>	<b>0</b>	<b>0,00</b>
	State Fund for the Environment	319 000	319 000	0	0,00		0,00
	GA CR	3 950 000	3 947 250	2 750	0,07		0,00
	GA Academy of Sciences	121 000	112 813	8 187	6,77		0,00
	Ministry of Labour	1 100 000	1 100 000	0	0,00		0,00
	MPO (State Office for Labour Safety)	240 000	240 000	0	0,00		0,00
	State Office for Safety	0	0	0			
<b>3</b>	<b>Subsidies from SAR budgets</b>	<b>0</b>	<b>0</b>	<b>0</b>			
<b>4</b>	<b>Subsidies from abroad</b>	<b>8 986</b>	<b>8 986</b>	<b>0</b>			<b>0,00</b>
<b>5</b>	<b>Total INV subsidies for R&amp;D (lines 1+2+3+4)</b>	<b>98 770 986</b>	<b>98 719 727</b>	<b>51 259</b>	<b>0,05</b>	<b>287 815</b>	<b>0,29</b>

#### Justification of unused public source subsidies:

Non-investment subsidies from SB Chapter of the Ministry of Education provided for 2005 in the amount of CZK 1,990, 979 thousand were used up except for CZK 489,099 (i.e. 0.02%). Compared to the previous years the returned subsidies from the Ministry of Education were decreased (0.12% in 2003, 0.04% in 2004, and 0.02% in 2005).

The returned basic subsidy in the amount of CZK 128,748 was mainly represented by means from the higher Education Institutions Development Fund in the amount of CZK 97,000 and development programme projects in the amount of CZK 20,738. These funds were not used because some of the purpose-specific educational projects were not implemented within the planned scope, or some partial objectives were not fulfilled. The Action programme did not use CZK 7,096 for the reason that the actual travel costs were much lower than originally planned.

The returned subsidies for research and development amounted to CZK 360,351, the substantial part of which was represented by unused funds for the research centres, due to partially unimplemented original project intentions. Project IP Kontakt returned CZK 94,000 and ME Kontakt returned CZK 45,566 for the reason that not all teacher exchanges were implemented as planned. 1K Projects returned CZK 46,461 for the reason of reduced travel cost and further for the reason of skip of some of the planned business trips.

Capital subsidies provided by the Ministry of Education were left unused in the amount of CZK 56.351 thousand, including R&D subsidies in the amount of CZK 40.323 thousand.

On the basis of Decision of the Ministry of Education no. 52260 of 7 December 2005 the option of use of the unused part of the basic subsidy of the MoE under the same conditions as the subsidy within Indicator A was applied. The total change of purpose of subsidy use affected CZK 897.847 thousand (including subsidy for university development projects in the amount of CZK 253.853 thousand, subsidy for Indicator I in the amount of CZK 337.049 thousand, subsidy for doctoral student scholarships in the amount of CZK 306.5 thousand and subsidy from ACTION programme in the amount of CZK 0.445 thousand). At the same time, on the basis of the amended Universities Act of 13 September 2005, purpose-specific funds that could not be used in 2005 were transferred into the Purpose-Specific Fund of MU in the amount of CZK 4.188 million, including CZK 4.187 million of basic non-investment subsidy, CZK 3.699 million of non-investment subsidy for research and development and CZK 0.288 million from the capital subsidy for research and development.

Subsidies from other chapters of the Stage Budget were returned in the amount of CZK 1.446 million (NEI) and CZK 11 thousand (capital subsidies).

Total returned subsidies from the State Budget and from SAR and from abroad amounted to CZK 2.635 million, including CZK 1.973 million from subsidies to research and development projects.

## 7. Scholarships and services to students

**Table 7a – Student populations**

	2000	2001	2002	2003	2004	2005	Index 05/04
<b>Number of students at 31.12.</b>	18 867	21 178	24 451	27 690	30 213	<b>32 718</b>	<b>1,08</b>
of which: budget students (except financing codes 2, 6 and 7)	18 603	20 936	24 246	27 545	30 051	<b>32 514</b>	1,08
international students attending courses in foreign languages*)	229	199	163	120	135	<b>184</b>	1,36
students under international agreements and governm. decrees**)	35	43	39	23	26	<b>20</b>	0,77
students financed under other budget chapters***)	0	0	3	2	1	<b>0</b>	0,00

Note:

\*) SIMS-financing code "6"

\*\*\*) SIMS-financing code "7"

\*\*\*\*) SIMS-financing code "2"

**Table 7b - Scholarships**

In CZK thousand

	MoE				other		Scholarship fund	Total at 31.12.05
	Index "C"	accommodation scholarships	other subsidies	total	subsidies	other resources		
	1	2	3	4				
<b>Scholarships, total</b>	92 866,50	19 449,96	38 135,84	150 452,30	645,13	12 085,34	10 013,37	<b>173 196,14</b>
of which: DSP-doctorands	92 471,85		153,00	92 624,85	15,00	18,24	546,00	<b>93 204,09</b>
international students			2 966,40	2 966,40		662,46		<b>3 628,86</b>
accommodation		19 449,96		19 449,96				<b>19 449,96</b>
scholarships				0,00			1 802,15	<b>1 802,15</b>
merit scholarships			2 794,51	2 794,51	618,13	1 924,87	2 215,60	<b>7 553,11</b>
for creative achievement				0,00			173,94	<b>173,94</b>
for social needs	394,65		7 655,59	8 050,24	12,00	3 688,42	5 275,68	<b>17 026,34</b>
worthy of special			24 566,34	24 566,34		5 791,35		<b>30 357,69</b>

In 2005 MU received a subsidy for doctoral studies from the Ministry of Education (indicator C) in the amount of CZK 93,173 thousand.

CZK 92,866.7 thousand were paid out and in harmony with Decision of the Ministry of Education no. 52260 of 7 December 2005 the amount of CZK 306.5 thousand was used for the purpose pursuant to indicator A.

In 2005 MU received a subsidy for accommodation scholarships from the Ministry of Education in the amount of CZK 19,470 thousand. CZK 19.45 million was paid out and CZK 20.037 thousand were transferred to the purpose-specific fund.

**Table 7c – Meals**

Number of main meals total/students		Revenues from meal tickets CZK thousand		Total NEI costs for catering CZK th.	MoE subsidy CZK th.	Other subsidies contributions, gifts CZK thousand	Supplemental activity CZK thousand	Average non-inv. costs per meal CZK/meal
Total	students	Total	students					
1	2	3	4	5	6	7	8	9
906 873	654 125	16 914	13 539	33 440	18 853	0	14 245	36,87

Just for catering without Teaching centre at Cikháj and Šlapanice

Col. 1 – prepared portions at canteens of the Halls of Residence and Refectories Administration

Col. 2 – Portions for students self-paid students (220 portions)

Col. 3 – revenues from catering from employees and students including self-paid

Col. 4 – revenues just from portions consumer in the catering operations

Col. 5 – costs of catering operation without division to core and supplemental activity without costs of food and goods including 30% overhead costs (centre 810\* and 811\*)

Col. 6 – subsidy of MoE

Col. 8 – apart from revenues from supplemental activity but including revenues from rent and other, not including the amount for subsidy write offs

Col. 9 – ratio of costs of catering operation (col. 5) and number of prepared portions at canteens of the Halls of Residence and Refectories Administration (col. 1)

The meal prices are in the so called limitless mode, calculation of one portion is based on mean food consumption. The calculation also includes a relevant proportion of the catering operations and 30% overhead costs, i.e. costs of operation of the headquarters and V.A.T in the amount of 19% from the part paid by the boarders.

In the case of non-university boarders the price is extended by profit. In the case of meals export outside the operations of the Halls of Residence and Refectories Administration of MU then the estimated cost of meal delivery is deducted and V.A.T. is added in the rate of 5%. Exported meals transport is paid by the company taking the meals.

The price of a meal for students consists of the price of food used for production of the portion, a share in the operation costs and V.A.T.19%. The rest of the costs is covered by the subsidy from the MoE for student accommodation and catering and from extra-budget income of the Halls of Residence and Refectories Administration.

The employees pay the part of the meal price consisting of the price of food used for production of the portion, a share in the operation costs I the amount of CZK 5 per portion and V.A.T. 19%. The remaining part of the costs is re-billed to the respective economic centre where the employee works.

The price of a meal for foreign boarders represents the real costs of production of one portion increased by profit and V.A.T.19% when the meal is taken at a catering facility of the Halls of Residence and Refectories Administration of MU or V.A.T. 5% when the meal is “exported”.

**Table 7d – Accommodation**

Number of Occupants Total/students		Revenues from accommodation fee total/students		Total NEI costs of student accommodation	MoE subsidy CZK th. CZK thousand	Other subsidies contr.	Supplemental activity CZK thousand gifts	Mean acc. fee CZK per		Non.inv. costs per student in CZK
total	students	total	students					year	month	
1	2	3	4	5	6	7	8	9	10	11
51 217	41 176	61 712	59 337	54 751	23 647	0	13 959	14 020	1 402	1 330

*Just for accommodation operation – centre 813\* without Teaching centre at Cikháj and Šlapanice*

*Notes:*

*Col. 1 – students and other (lecturers, guests of MU etc.)*

*Col. 2 – status as to the last day of the month*

*Col. 3 – revenues from accommodation services in HLČ (self-paid students, student guests, accommodation-related services)*

*Col. 4 – just revenues from accommodation fee collected from students accommodated at halls of residence of the Halls of Residence and Refectories Administration*

*Col. 5 – total costs of accommodation of just students incl. 70% overhead cost centre operation (810\* and 811\*)*

*Col. 6 – accommodation subsidies*

*Col. 8 – revenues from supplemental activities and other revenues not included in col. 3, with deduction of subsidy write offs in the amount of CZK 2,871 thousand.*

*Col. 9 – mean accommodation fee per student*

*Col. 10 – mean monthly accommodation fee per student*

*Col. 11 – col. 5 divided by col. 2*

The price of a student bed at individual halls of residence depends on the equipment and furnishing, distance from the faculty and availability of public transport. Hall of residence are divided into three categories – single rooms with WC and bathroom, cell rooms with WC and bathroom and rooms with shared sanitary facilities. The price of a single room, before September 2005, ranged from CZK 1160 and 1960. After amendment of the subsidy policy the price went up to range between CZK 1800 and 2700. The cell rooms are worth CZK 1180 to 1800, or since September CZK 1800 to 2500. The other rooms are for two to six people and share sanitary facilities. Their price ranges between CZK 360 and 1300, or since September CZK 950 to 2000. High-speed Internet has become part of the equipment that goes without saying. The mean accommodation fee before September 205 amounted to CZK 1402 and since September to CZK 2113.

**Numbers of accommodated students in individual months of the year**

2005	Jan	Feb	March	April	May	June	July	Aug	Sept	Oct	Nov	Dec
Numbers of accommodated students	4 164	4 080	4 117	4 048	3 994	3 742	181	248	4 154	4 154	4 161	4 133

## 8. Institutional support to specific research

Institutional support to specific research at schools of higher education is provided pursuant to § 4 Par. 4 of Act 130/2002 Coll., on support to research and development from public resources and amendments to some related statutes.

Total subsidy provided                      CZK 99,469 thousand

An overview of the subsidy's use is given below:

- a) Staff and material costs of cooperation of students of master's and doctoral degree programmes working on projects and in long-term programmes undertaken at MU

Total	CZK 52,560 thousand
of which: staff costs	CZK 48,462 thousand
material costs	CZK 4,098 thousand

This includes salaries and levies of academic staff that provided training in R&D to students (interconnection between R&D and teaching), travelling expenses, costs of opponent statements, scholarships.

- b) Staff and material costs of joint research undertaken by academic staff and students of master's and doctoral degree programmes according to rules set out by individual schools of higher education

Total	CZK 40,741 thousand
of which: staff costs	CZK 32,858 thousand
material costs	CZK 7,883 thousand

This includes mainly a part of payroll expenses of academic staff working in joint teams with students of day and distance courses and carrying out individual departmental research, provision of information and library service, costs of equipment of doctorands' offices, student publication activity, press and scholarships.

- c) Cost of research undertaken by students of master's and doctoral degree programmes preparing their master's or PhD degree theses.

Total	CZK 3,733 thousand
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This includes mainly personal costs of supervisors of master and bachelor diploma theses, costs of opponent assessment, purchases of literature and scholarships

- d) Cost of other research activities at MU in which students take part and that are closely linked with education

Total	CZK 2,435 thousand
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This includes mainly other costs of organisation of specific research activities at MU, costs of publication of miscellanies, equipment of doctoral offices, purchases of journals and personal costs of organisational staff dealing in specific research.

## 9. Conclusions

### Review of “Main Tasks for 2005”

1. Continue with implementation of the Programme for Development of Material and Technological Base of MU 233 330 and in compliance with the schedule to

- Achieve revision of material parameters of the Programme in harmonisation of the Programme parameters with the implemented passportisation (Deadline: June 2005)

Completed

- Achieve revision of the financial parameters of the programme, both with regard to the impact of legislative changes (Act no. 235/2004 Coll., on V.A.T., Amended Decree no. 504/2002 Coll.) and with regard to inflation development (Deadline: June 2005)

Completed, revision of the programme achieved, approved by the Government and its Resolution no. 986 of 20 July 2005. The Programme is planned for the period 2002 to 2008.

- Achieve revision of the programme timing by extension of implementation of the Programme will 31 December 2008 (Deadline: June 2005)

Completed

- Complete reconstruction of the building in Joštova street no. 10 (Deadline: 31 July 2005)

Completed

- Continue reconstruction of the campus at Kotlářská street no. 2 (Deadline: continuously)

Completed

- Commence construction of the infrastructure of the Bohunice campus financed from the funds of the city of Brno (Red Stage) (Deadline: 31 December 2005)

Completed, in addition Blue Stage of campus construction commenced

2. Consolidate MU Rector 's Office activity in relation to the implemented organisational change and provide for continuous improvement of Rector 's Office activity in the area of coordination, analysis, methodology, consultancy and controlling (Deadline: 31 December 2005)

Continuing

3. In cooperation with auditor continue with update of administrative, organisational and economic bylaws (directives, guidelines and regulations) (Deadline: 31 December 2005), with primary orientation to the following standards: Asset Acquisition Standard, Depreciation Plan update, Accounting Document Circulation Standard, Industrial Property Rights Standard, Cost Calculation Standard, Overheads Standard etc.

Completed

with the exception of

- Industrial Property Right Directive, prepared in draft version, submitted to and discussed by the MU headquarters. On the basis of the decision about extension of the industrial property rights directive and with regard to constitution of activity of the newly established Centre for Technology Transfer the publication of the directive has been postponed. The assumed date of issuance of the directive is 31 December 2006.



- Accounting Document Circulation Directive, prepared in draft version, but with regard to the process of implementation of the financial audit system, ordered by Act no. 320/2001, as amended by 123/2003, and Decree no. 416/2004, the final version of the directive has been postponed. The assumed deadline of issuance of the directive is 31 December 2006.

4. Complete analysis of effectiveness of use of the existing and future areas of MU in relation to passportisation of MU buildings and continue in technological passport issuing (Deadline: 31 December 2005)

Completed

Implementation of technological passport postponed till 2006 for financial reasons.

5. In compliance with Act no. 320/2001 Coll., as amended by 123/2003 Coll., deploy the Rector 's Office control system, provide for interconnection between the control system and the internal audit system; provide for deployment of the controlling functions and cost effectiveness assessment functions (Deadline: 31 December 2005)

Continuing

6. Consolidate the central system of management and administration of MU projects in harmony with the issued directive; create a database of MU projects and deploy a project management system; create and implement a cost calculation standard, including overheads calculation and protection of project industrial property rights (Deadline: 31 December 2005)

Completed; for Industrial Property Rights Directive see 3 above.

7. Implement status revision, design a concept and commence the process of integration and development of the MU information system; including but not limited to purchase and deployment of a new HR system (Deadline: 31 December 2005).

Completed. A tender was announced for supplier of a new HR information system, but cancelled for the reason that none of the submitted solutions met the requirements of the tender as for integration with the existing economic information system and compliance with the specified requirements, as well as for the reason of exceeded budget. The purchase and implementation of the HR information system will be dealt with in 2006 and the new deadline for operation commencement will be 1 January 2007. The system will be settled in the context of the development project of the MoE. A technical solution compliant with the technical requirements has been found in continuing implementation of some HR information systems at other universities and in some new releases of existing systems marketed towards the end of 2005.

#### **Draft of main tasks for 2006**

1. To continue implement the MU Development Programme 233 330 and, according to timetable

In the context of Sub-Programme 233 332 – Bohunice campus construction

- To continue with implementation of construction of the Brno – Bohunice university campus with the Blue and the Red Stage (Deadline: continuing)
- To complete design works on the remaining part of the Bohunice campus (Yellow-Green Stage) and announce public tender (Deadline: 31 December 2006)
- To set and develop a system of centralised administration and management of the Bohunice campus operation (Deadline: continuing)

In the context of Sum-Programme 233 333 – Reconstructions

- To continue with implementation of the reconstruction of the campus at Kotlářská street no. 2 (Deadline: continuing)

2. To continue with development of Rector 's Office activity and provide for continuous improvement of Rector 's Office activity in the area of coordination, analysis, methodology, consultancy and controlling (Deadline: 31 December 2006)

3. To continue with development of the MU project management system, including but not limited to continued implementation of Directive no. 8/2005 on project management and issue partial regulations for enhancement of process accuracy, to provide for complete evidence of MU projects in the database and to improve quality and operative readiness of administrative support (Deadline: continuing)
4. To submit and complete the Industrial Property Rights Directive of MU (Deadline: 31 December 2006)
5. In the area of asset administration to provide for completion of general deployment of the bar code system. To provide for continuous improvement of asset care, including but not limited to completion of unification and general application of the principle of personal responsibility for assets entrusted for use pursuant to Section 178 of the Labour Code (Deadline: 31 December 2006)
6. To commence implementation of the technological passport for monitoring and planning of maintenance and operation of technology at MU (Deadline: 31 December 2006)
7. To continue in consolidation and improvement of the system of financial audit following from Act no. 320/2001, as amended by 123/2003 Coll., and Decree no. 416/2004. To complete and implement the system for accounting document circulation at MU (Deadline: 31 December 2006)
8. In the course of 2006 to purchase and deploy a new HR information system, with planned launch of full operation by 1 January 2007 (Deadline: 31 December 2006)
9. To prepare and propose a concept of financial management of MU with regard to the newly enacted Universities Act in the sense of planning of sources of financing, creation and use of funds, wage financing, investment management etc. (Deadline: 31 December 2006)

Enclosures:

- 1) Auditor's Report
- 2) List of abbreviations



AUDITIA, Limited liability company  
**AUDITS AND CONSULTANCY**  
 Registered by the Chamber of Auditors of the Czech Republic  
 Poštovská 8C, 602 00 Brno  
 Commercial Register of the Regional Court in Brno, Section C, File no. 1603

### ***Abbreviated Auditor 's Report***

***On audit of Annual Balance Sheet as to 31 December 2005  
 For the purpose of Annual Financial Report***

***Masaryk University in Brno  
 Žerotínovo nám. 9, 601 77 Brno***

***Head auditor:***

***AUDITIA spol. s r.o. Poštovská 8 C/455, 602 00 Brno***

***Registered in the Commercial Register of the Regional Court in Brno,  
 Section C, File no. 1603***

***Registered by the Chamber of Auditors of the Czech Republic - licence  
 no. 006***

***Auditors: Ing. Jarmila Hosnedlová, licence no. 1689  
 Ing. Věra Šutová, licence no. 1683***

### ***Specification of responsibility for Balance sheets and description of audit scope:***

*The statutory body of the accounting unit is responsible for keeping accounts, completeness, material character and accuracy. The auditor's duty is to write a report in which he expresses his opinion on the financial statement pursuant to Act 254/2000 Coll., on Auditors, and on amendment of Act no. 165/1998 Coll., as amended, and pursuant to Act no. 563/1991 Coll., on Accounting, as amended.*

*The audit was implemented in compliance with the Auditors Act and the International Audit Standards and related application clauses of the Chamber of Auditors of the Czech Republic. These standard require from the auditor to plan and implement the audit to provide for appropriate certainty that the financial statements contain no material discrepancies.*

*The audit included selective verification of completeness and material character of amounts and information included in the financial statements. The audit also included assessment of the applied accounting methods and significant estimates by the management and assessment of information value of the financial statements.*

**Auditor ´s statement to Balance Sheet:**

*As to the date of submission of this Auditor ´s Report no significant events had happened, following information of the management of the accounting unit, that should be reflected in the Balance Sheet and that might affect its information value, or the type of auditor´s statement issued.*

*The audit assessed the applied accounting methods and information value of the facts from the viewpoint of user of the balance sheet. The applied accounting methods were assessed as adequate, including assessment of the overall presentation of the balance sheet.*

*We believe that our audit provides a reasonable basis for our opinion on the financial statements.*

*The auditors performing an overall analysis of the financial statement as at 31.12.2005 reached the conclusion that, in their opinion, the statement:*

***Presents, in all material respects, a fair and true view of assets, liabilities, equity and financial position of Masaryk University Brno as of 31 December 2005, and its profit and loss for the period under review in accordance with the accounting regulations effective in the Czech Republic.***

**Note:**

*This abbreviated report is issued exclusively for the purpose of inclusion in the Annual Financial Report compiled by Masaryk university in Brno for 2005 and for the purpose of compliance with the liability to submit auditor's report on balance sheet pursuant to Section 21, Para 3, letter b) of Act no. 111/1998 Coll., as amended.*

*This report is adequately abbreviated and does not include the audited financial statements, like Auditor's Report of 23 March 2006 on audit of Annual Balance Sheet as to 31 December 2005, to be submitted to the statutory body on 27 March 2006 pursuant to the effective principles stipulated in the Act on Auditors and Chamber of Auditors of the Czech Republic.*

*Brno, 24 March 2006*

*AUDITIA, limited liability company  
Audits and Consultancy  
Tax Id: CZ 188 27 853  
Poštovská 8 C, 602 00 Brno*

**Ing. Jiří Vrba**  
**Auditor**  
**Director and Company Secretary**

## List of abbreviations used

AS	Academic Senate of Masaryk University
CD	Civil defence
CMGDB	Českomoravská záruční rozvojová banka [Czech and Moravian Guarantee and Development Bank]
EU	European Union
FO	Remunerations Fund
FARF	Fixed Assets Reproduction Fund
HEDF	Higher Education Development Fund
TO	Tax Office
PSF	Purpose-Specific Fund (Section 18 of amended Universities Act)
GA CR	Grant Agency of the Czech Republic
GA AV	Grant Agency of the Academy of Sciences
EC	Economic centre
ER	Economic results
IGA	Grant Agency of the Ministry of Healthcare
INV	Capital (investment) funds
JmK	Region of South Moravia
MoF	Ministry of Finances of the Czech Republic
McB	Magistrate of the City of Brno
MoIT	Ministry of Industry and Trade of the Czech Republic
MoL	Ministry of Labour and Social Affairs of the Czech Republic
MoE	Ministry of Education, Youth and Sports of the CR
MU	Masaryk University in Brno
NBU	National Safety Office
NEI	Non-investment financing
NPV	National Research Programme
OON	Other personal costs (agreements)
OOPP (OON)	Other personal costs (work and activity agreements)
SFE	State Fund for the Environment
HoRRA	Halls of Residence and Refectories Administration
SB	State Budget
SUJB	State Office for Nuclear Safety
SW	Software
M&E	Machinery and equipment
UCB	University campus at Brno-Bohunice
SAR	Self-administered regions
ICS	Institute of Computer Science
R&D	Research and development
ECC	Education and Consultancy Centre



