

Masaryk University in Brno
Žerotínovo nám. 9,
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Ref. No.: 663/2003



MASARYK UNIVERSITY IN BRNO

ANNUAL REPORT 2002

FINANCIAL SECTION



Brno, April 2003

Prepared by: Accounting Department of Rector's Office of MU

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INTRODUCTION

In this document, Masaryk University in Brno (“MU”) is presenting the annual report on its financial performance in 2002 prepared pursuant to Article 21, Par. 3 of the Schools of Higher Education Act 111/1998 Sb. in its amended version, and the uniform account chart of the Ministry of Education, Youth and Sports of the Czech Republic of 12.03.2003, ref. no. 15 319/03-30 on the basis of accounting documents of the school and some other relevant data.

The year 2002 marked a turning point in the development of MU, because after decades of discussions, debates and abortive attempts to build a university campus worthy the mission, traditions and reputation of the university, MU finally made important progress in preparations for the construction of the Bohunice University Campus. In its decree 203 of 27 February 2002, the government of the Czech Republic approved the programme 233 330 “The Development of Masaryk University in Brno” with a budget of 4,853 million CZK. On 24 April 2002, the Parliament of the Czech Republic passed Act 197 on the loan from the European Investment Bank for the funding of the programme. The loan agreement between the Czech Republic as the debtor, the European Investment Bank as the creditor and Masaryk University in Brno as the final beneficiary of the loan was signed on 27 May 2002. The Ministry of Education consulted the capital investment plan for the construction of the Bohunice University Campus with the Ministry of Finance before it finally approved it in December 2002. In 2002, MU was able to take concrete preparatory steps for the building of its university campus, and it i.e. selected the principal designer, the project manager and the legal adviser. In this way, it set good conditions for the start of the campus construction work in 2004.

The success of Masaryk University is even bigger when we realize that the building of the Bohunice University Campus is not an isolated project: the MU development programme envisages a large-scale reconstruction of existing buildings of the university designed to bring them up to standards necessary for contemporary schools of higher education. Some of the reconstruction projects were launched in 2000, and some more in 2002 (e.g. the MORFO III reconstruction project). Capital investment plans for large-scale reconstruction of the building at Joštova and of the facilities at Kotlářská were finalized. Thanks also to previous capital investments, MU will thus have suitable premises for all of its faculties when the programme is successfully completed.

MU operations in 2002 were scaled to suit the university budget approved for that year. The total pre-tax profit generated by MU in 2002 was to 55.323 million CZK. All MU faculties and institutes operating as independent cost centres were in the black. The results are similar to those achieved in 2001 when, however, they also included the money generated by the sale of the building of the Forensic Medicine Institute.

The results achieved are particularly encouraging because MU operated at a loss in 1999 and 2000. The turn for the better was the result of a number of long-term measures of the MU management that had been criticized in previous years (particularly the dynamically increasing numbers of students at all levels of education), and of the emphasis on improved performance, i.e. revenues generated, of all the MU staff. Thanks to the growing interest in university education provided at MU, the normative part of non-investment subsidies for educational activities increased by 26% compared with 2001, and reached 842.5 million CZK. The total subsidy in 2002 that MU for educational purposes, research and development, and for housing and catering for its students received on the basis of the Decision on the Granting of Subsidies from Chapter 333 of the Higher education Department of the Czech Ministry of

Education (except of non-investment funds channelled through programme financing) were 1.335 million CZK, i.e. 18% higher than in 2001.

Non-investment subsidies received from other chapters of the state budget, budgets of local administrations and from abroad totalled 94.99 million CZK in 2002, i.e. were 32% higher than in 2001. Subsidies provided to support international mobility of students in the Socrates / Erasmus project made up a significant part of subsidies from abroad.

In 2002, capital investment funds from Chapter 333 of the MoE for the reproduction of MU assets totalled 127.37 million CZK, i.e. 59% of the capital investment subsidies allocated in 2001, of which 78.691 million CZK were for buildings, 18.291 million CZK for educational activities, and 30.389 million CZK for research and development.

1. ANNUAL FINANCIAL STATEMENTS

1.1 Balance sheet

Tab. 1.1 – Balance sheet

Organization: Masaryk University in Brno

Account NO I–01

ASSETS

(*000 CZK)

			Line	1 Jan. 2002	31 Dec. 2002
	a		b	1	2
A. Fixed Assets	(Lines 9+15+26+33+41)		1	2 272 783.18	2 405 516.68
	Research and development	(012)	2		
1.	Software	(013)	3	32 814.47	40 100.33
Intangible fixed assets	Royalties	(014)	4		
	Small long-term intangible fixed assets	(018)	5	15 890.89	21 616.15
	Other intangible fixed assets	(019)	6		
	Acquisition of intangible fixed assets	(041)	7	709.11	101.79
	Advance payments for intangible fixed assets	(051)	8		
	Sum of Lines 2 to 8		9	49 414.47	61 818.27
2. Accumulated depreciation of	research and development	(072)	10		
	software	(073)	11	-18 808.76	-24 351.04
	royalties	(074)	12		
	small long-term intangible fixed assets	(078)	13	-15 890.89	-21 616.15
	other intangible fixed assets	(079)	14		
	Sum of Lines 10 to 14		15	-34 699.65	-45 967.19
3. Tangible fixed assets	Land	(031)	16	321 823.72	335 292.56
	Works and objects of art	(032)	17	12 869.38	13 713.44
	Buildings	(021)	18	1 733 607.86	1 912 529.76
	Equipment	(022)	19	1 007 975.80	1 073 246.55
	Perennial crops	(025)	20		
	Breeding and draught animals	(026)	21		
	Small and short-term tangible fixed assets	(028)	22	455 154.31	544 073.00
	Other tangible fixed assets	(029)	23		
	Acquisition of tangible fixed assets	(042)	24	176 364.69	151 175.35
	Advance payments for tangible fixed assets	(052)	25	19 118.00	21 592.00
	Sum of Lines 16 to 25		26	3 726 913.76	4 051 622.66
4. Accumulated depreciation of	buildings	(081)	27	-323 282.28	-355 666.74
	equipment	(082)	28	-690 408.81	-762 217.32
	perennial crops	(085)	29		
	breeding and draught animals	(086)	30		
	small and short-term tangible fixed assets	(088)	31	-455 154.31	-544 073.00
	other tangible fixed assets	(089)	32		
	Sum of Lines 27 to 32		33	-1 468 845.40	-1 661 957.06
5. Long-term current liquid assets	Investments in subsidiaries	(061)	34		
	Investments in associated companies	(062)	35		
	Other investments in securities	(063)	36		
	Intercompany loans	(066)	37		
	Other long-term loans	(067)	38		
	Other long-term investments	(069)	39		
	Acquisition of long-term liquid assets	(043)	40		
	Sum of Lines 34 to 40		41	0.00	0.00

			Line	1 Jan. 2002	31 Dec. 2002
	a		b	1	2
B. Short-term assets					
	(Lines 52+71+80+85)		42	354 534.65	467 528.91
1. Inventory	Material in store	(112)	43	7 493.51	8 895.71
	Material in transit	(119)	44	36.70	5.49
	Work in progress	(121)	45	8.72	0.40
	Semi-finished products of own production	(122)	46		
	Finished products	(123)	47	10 846.93	9 245.22
	Livestock	(124)	48	106.04	106.44
	Merchandise in store	(132)	49	685.10	656.98
	Merchandise in transit	(139)	50		
	Advance payments for inventory (from Account 314)		51		
	Sum of Lines 43 to 51		52	19 177.00	18 910.24
2. Receivables	Customers	(311)	53	9 266.12	11 671.07
	Bills for collection	(312)	54		
	Receivables for discounted securities	(313)	55		
	Operational advance payments (314 except Line 51)		56	9 578.07	8 914.12
	Other receivables	(315)	57	-11.54	-44.86
	Receivables from employees	(335)	58	2 506.84	1 346.50
	Due from social security + health insurance institutions	(336)	59		
	Income taxes	(341)	60		
	Other direct taxes	(342)	61		
	Value added tax	(343)	62		
	Other taxes and fees	(345)	63	6.00	
	Subsidies and other payments from state budget	(346)	64		
	Subsidies and other payments from budgets of bodies of autonomous administrative regions	(348)	65		
	Receivables from participants in associations	(358)	66		
	Receivables from fixed-date operations	(373)	67		
	Receivables from issued bonds	(375)	68		
Sundry receivables	(378)	69	15 199.03	14 411.88	
Adjustment to receivables	(391)	70	216.94	216.94	
	Sum of Lines 53 to 69 minus 70		71	36 327.58	36 081.77
3. Short-term financial assets	Cash	(211)	72	1 463.60	2 636.95
	Stamps and vouchers	(213)	73	23.99	44.70
	Bank accounts	(221)	74	294 544.97	401 276.93
	Shares and similar securities	(251)	75		
	Bonds, debentures and similar securities	(253)	76		
	Other securities	(256)	77		
	Acquisition of short-term financial assets	(259)	78		
	Cash in transit	(±261)	79		
	Sum of Lines 72 to 79		80	296 032.56	403 958.58
4. Temporary accounts of receivables	Deferred expenses	(381)	81	2 140.17	6 139.07
	Accrued revenue	(385)	82	624.14	2 120.32
	Foreign currency exchange losses	(386)	83		
	Estimated receivables	(388)	84	233.20	318.93
	Sum of Lines 81 to 84		85	2 997.51	8 578.32
TOTAL ASSETS					
	(Lines 1 + 42)		86	2 627 317.83	2 873 045.59

LIABILITIES

('000 CZK)

			Line	1 Jan. 2002	31 Dec. 2002
	a		b	1	2
A. Internal resources for fixed and current assets (Lines 91 + 95)			87	2 490 512.81	2 686 199.51
1. Equity	Owner's equity	(901)	88	2 303 790.95	2 446 136.62
	Funds	(911)	89	133 765.80	184 739.68
	Gains or losses from revaluation of assets and liabilities	(+921)	90		
Sum of Lines 88 to 90			91	2 437 556.75	2 630 876.30
2. Net profit or loss	Profit or loss account	(+963)	92	x	55 323.21
	Profit or loss to be approved	(+931)	93	52 956.06	x
	Retained earnings from previous years	(+932)	94		
Sum of Lines 92 to 94			95	52 956.06	55 323.21
B. Foreign resources (Lines 97+103+121+128+133)			96	136 805.05	186 846.05
1. Legal reserves		(941)	97		
2. Long-term liabilities	Debentures and bonds issued	(953)	98		
	Liabilities from lease	(954)	99		
	Long-term advances	(955)	100		
	Long-term bills payable	(958)	101		
	Other long-term liabilities	(959)	102		
Sum of Lines 98 to 102			103	0.00	0.00
3. Short-term liabilities	Suppliers	(321)	104	2 919.45	11 446.49
	Bills payable	(322)	105		
	Advance payments received	(324)	106	2 704.53	3 325.16
	Other payables	(325)	107	49.71	222.39
	Employees	(331)	108	8 647.74	10 076.19
	Other payables to employees	(333)	109	35 934.11	51 520.04
	Payables to social security and health insurance institutions	(336)	110	24 475.54	37 069.97
	Income tax	(341)	111		
	Other direct taxes	(342)	112	7 905.70	14 197.27
	Value added tax	(343)	113	412.48	416.74
	Other taxes and fees	(345)	114		1.93
	Payables to state budget	(346)	115	864.63	4 146.37
	Payables to autonomous regional admin. authorities' budgets	(348)	116		
	Payables for unpaid subscribed shares and investments	(367)	117		
	Payables to shareholders and consortia	(368)	118		
Payables from fixed-date operations	(373)	119			
Sundry liabilities	(379)	120			
Sum of Lines 104 to 120			121	83 913.89	132 422.55
4. Bank loans and overdrafts	Long-term bank loans	(951)	122		
	Short-term bank loans	(231)	123		
	Discounted loans	(232)	124		
	Short-term bonds issued	(241)	125		
	Own bonds issued	(255)	126		
	Short-term overdrafts	(249)	127		
Sum of Lines 122 to 127			128	0.00	0.00
5. Temporary accounts of liabilities	Accrued expenses	(383)	129	3 487.87	3 310.70
	Deferred revenue	(384)	130	43 742.94	46 968.97
	Foreign currency exchange gains	(387)	131		
	Estimated payables	(389)	132	5 660.35	4 143.83
Sum of Lines 129 to 132			133	52 891.16	54 423.50
LIABILITIES - TOTAL (Lines 87+96)			134	2 627 317.86	2 873 045.56

Notes to the most significant activities in the Balance Sheet:

A S S E T S

- The increment in Line 3 – Software (Account 013) is mainly due to the purchase of the new ALEPH library system, and to technical software transfer to a credit system in catering.
- The increment in the Line 5 – Small long-term intangible fixed assets (Account 018) is the result of a purchase of software for different MU workplaces.
- The increment in Line 16 – Land (Account 031) is a result of an adjustment of incorrectly entered prices of plots of land. An analysis of title acquisition documents for some of the plots and buildings showed that purchase prices of some buildings were inclusive of the price of land. When updated Land Registry records and expert opinions were received, the original price of the buildings in question was adjusted by subtracting the amount from Account 021 – Buildings and Structures and transferring it Account 0312 - Land.
- The increment in Line 18 – Buildings and structures (Account 021) is the result of the reconstruction and modernization of the following MU buildings (the value of technical improvements of buildings were entered into MU assets):
 - library of the Faculty of Arts 76 million CZK
 - MEDIPO 34.7 million CZK
 - reconstruction of the Kounicův Palace 8 million CZK
 - reconstruction of the Faculty of Science 1 million CZK
 - reconstruction of the Faculty of Education, Poříčí 7 5.9 million CZK
 - reconstruction of the Faculty of Education, Poříčí 31 3.6 million CZK

L I A B I L I T I E S

- The owner's equity increase is due mainly to the increasing volume of fixed assets.
- The increment in own resources for the financing of fixed and current assets by 50 million CZK is due to the transfer of the 2001 pre-tax profit of 52.956 million CZK to:
 - bonus fund 3.747 million CZK
 - Fixed Assets Reproduction Fund (FARF) 49.209 million CZK
- The increment in external resources of 50 million CZK is mainly due to the increase in short-term liabilities. The greatest part of it are payables to employees and to social security and health insurance institutions relating to the payroll costs for 12/2002 and related levies.

1.2 Profit and loss statement

Tab. 1.2 – Summary for MU

PROFIT AND LOSS STATEMENT

('000 CZK)

Account No.	Description	Line	Activity		
			core	complementary	total
			5	6	8
501	Raw materials	1	185 221.59	8 833.14	194 054.73
502	Electricity, gas, etc.	2	67 062.28	1 766.09	68 828.37
503	Other consumables	3	0.00	0.00	0.00
504	Merchandise sold	4	2 342.19	3 078.57	5 420.76
511	Repairs and maintenance	5	71 874.68	1 080.63	72 955.31
512	Travel expenses	6	29 002.21	738.02	29 740.23
513	Representation expenses (e.g. entertainment)	7	1 448.25	43.91	1 492.16
518	Other services	8	181 584.48	10 344.85	191 929.33
521	Wages and salaries	9	606 688.74	16 739.42	623 428.16
524	Statutory social security coverage	10	201 801.42	5 264.25	207 065.67
525	Other social security coverage	11	0.00	0.00	0.00
527	Statutory social security expenses	12	5 573.06	129.37	5 702.43
528	Other social security expenses	13	1 609.52	0.00	1 609.52
531	Road-traffic tax	14	127.24	25.67	152.91
532	Real estate tax	15	0.00	0.00	0.00
538	Other taxes and charges	16	41.78	17.77	59.55
541	Contractual payments for delays	17	0.00	0.00	0.00
542	Other fines and penalties	18	4.28	9.60	13.88
543	Bad debt write-offs	19	24.85	0.00	24.85
544	Interest	20	0.00	0.00	0.00
545	Exchange-rate losses	21	2 525.84	15.03	2 540.87
546	Gifts	22	10.00	5.00	15.00
548	Shortages and damage	23	420.28	0.05	420.33
549	Other sundry costs	24	153 483.01	3 167.50	156 650.51
551	Depreciation of intangible and tangible fixed assets	25	141 899.03	624.95	142 523.98
552	Net book amount of fixed assets sold	26	153.38	0.00	153.38
553	Securities and shares sold	27	0.00	0.00	0.00
554	Raw materials sold	28	0.00	0.00	0.00
556	Statutory reserves	29	0.00	0.00	0.00
559	Statutory adjustments	30	0.00	0.00	0.00
581	Contributions settled between org. units	31	0.00	0.00	0.00
582	Contributions settled between org. units	32	0.00	0.00	0.00
Accounting Class 5 - total (Lines 1 to 32)		33	1 652 898.11	51 883.82	1 704 781.93

Account No.	Description	Line	Activity		
			core	complementary	total
			5	6	8
601	Sale of own products	34	3 032.43	833.65	3 866.08
602	Sale of services	35	173 751.70	57 133.95	230 885.65
604	Sale of purchased merchandise	36	3 526.67	4 338.33	7 865.00
611	Change in work-in-progress inventory	37	19.60	0.00	19.60
612	Change in semi-finished products inventory	38	0.00	0.00	0.00
613	Change in finished products inventory	39	-1 563.02	-0.14	-1 563.16
614	Change in livestock inventory	40	0.00	0.40	0.40
621	Capitalisation of materials and goods	41	1 910.91	0.00	1 910.91
622	Capitalisation of internal services	42	0.00	0.00	0.00
623	Capitalisation of intangible fixed assets	43	0.00	0.00	0.00
624	Capitalisation of tangible fixed assets	44	0.00	0.00	0.00
641	Contractual penalties and delay charges	45	378.58	23.70	402.28
642	Other fines and penalties	46	0.00	0.00	0.00
643	Payments for receivables remitted	47	0.00	0.00	0.00
644	Interest	48	12 881.66	0.00	12 881.66
645	Exchange rate profits	49	-699.92	-48.96	-748.88
648	Provisions for funds	50	3 099.89	0.00	3 099.89
649	Other sundry revenues	51	61 972.22	835.82	62 808.04
652	Sale of intangible and tangible fixed assets	52	378.10	0.00	378.10
653	Sale of securities and shares	53	0.00	0.00	0.00
654	Sale of raw materials	54	74.72	3.41	78.13
655	Income from short-term investments	55	0.00	0.00	0.00
656	Provisions for statutory reserves	56	0.00	0.00	0.00
657	Income from long-term investments	57	0.00	0.00	0.00
659	Statutory adjustments	58	0.00	0.00	0.00
681	Contributions accounted between org. units	59	416.00	0.00	416.00
682	Contributions received	60	1 555.52	0.00	1 555.52
684	Membership fees received	61	0.00	0.00	0.00
691	Operation subsidies	62	1 436 502.99	0.00	1 436 502.99
Accounting Class 6 – total (Line 34 to 62)		63	1 697 238.05	63 120.16	1 760 358.21
Profit or loss before tax (Lines 63-33)		64	44 339,94	11 236.34	55 576.28
591	Income tax	65	0.00	0.00	0.00
595	Additional income tax	66	253.04	0.00	253.04
Profit or loss after tax (Lines 64-65-66)(±)		67	44 086.90	11 236.34	55 323.24
Check No.		999	6 788 952.20	252 480.64	7 041 432.84

Tab. 1.2 – MU exclusive of Housing and Catering Administration (HCA)

PROFIT AND LOSS STATEMENT

('000 CZK)

Account No.	Description	Line	Activity		
			core	complementary	total
			5	6	8
501	Raw materials	1	163 527.01	3 945.69	167 472.70
502	Electrical energy, gas, etc.	2	42 316.17	365.69	42 681.86
503	Other consumables	3	0.00	0.00	0.00
504	Merchandise sold	4	2 342.19	0.00	2 342.19
511	Repairs and maintenance	5	46 406.27	843.69	47 249.96
512	Travel expenses	6	28 926.82	704.98	29 631.80
513	Representational expenses (e.g. entertainment)	7	1 442.72	43.91	1 486.63
518	Other services	8	172 908.75	9 714.02	182 622.77
521	Wages and salaries	9	580 548.81	12 727.94	593 276.75
524	Statutory social security coverage	10	192 760.07	3 880.61	196 640.68
525	Other social security coverage	11	0.00	0.00	0.00
527	Statutory social security expenses	12	4 914.60	0.00	4 914.60
528	Other social security expenses	13	0.00	0.00	0.00
531	Road-traffic tax	14	127.24	15.25	142.49
532	Real estate tax	15	0.00	0.00	0.00
538	Other taxes and charges	16	39.81	16.18	55.99
541	Contractual payments for delays	17	0.00	0.00	0.00
542	Other fines and penalties	18	3.60	0.00	3.60
543	Bad debt write-offs	19	24.85	0.00	24.85
544	Interest	20	0.00	0.00	0.00
545	Exchange-rate losses	21	2 525.84	15.03	2 540.87
546	Gifts	22	10.00	5.00	15.00
548	Shortages and damage	23	362.66	0.00	362.66
549	Other sundry costs	24	153 132.42	3 163.60	156 296.02
551	Depreciation of intangible and tangible fixed assets	25	137 463.28	137.36	137 600.64
552	Net book value of intangible and tangible fixed assets	26	153.38	0.00	153.38
553	Securities and shares sold	27	0.00	0.00	0.00
554	Raw materials sold	28	0.00	0.00	0.00
556	Provisions for statutory reserves	29	0.00	0.00	0.00
559	Statutory adjustments	30	0.00	0.00	0.00
581	Contributions settled between organisation units	31	0.00	0.00	0.00
582	Contributions settled between organisation units	32	0.00	0.00	0.00
Accounting Class 5 - total (Lines 1 to 32)		33	1 531 546.01	35 688.97	1 565 515.44

Account No.	Description	Line	Activity		
			core	complementary	total
			5	6	8
601	Sale of finished products	34	3 032.43	833.65	3 866.08
602	Sale of services	35	109 945.31	37 489.96	147 435.27
604	Revenues from merchandise sold	36	3 526.67	0.00	3 526.67
611	Change in work-in-progress inventory	37	19.60		19.60
612	Change in semi-finished products inventory	38			0.00
613	Change finished products inventory	39	-1 563.02	-0.14	-1 563.16
614	Change in livestock inventory	40		0.40	0.40
621	Capitalisation of materials and merchandise	41	1 910.91		1 910.91
622	Capitalisation of internal services	42			0.00
623	Capitalisation of intangible fixed assets	43			0.00
624	Capitalisation of tangible fixed assets	44			0.00
641	Contractual penalties and delay charges	45	103.09	23.70	126.79
642	Other fines and penalties	46			0.00
643	Payments for receivables remitted	47			0.00
644	Interest	48	12 881.66		12 881.66
645	Exchange rate profit	49	-699.92	-47.83	-747.75
648	Provisions for funds	50	3 099.89		3 099.89
649	Sundry revenues	51	61 214.62	703.45	61 918.07
652	Sale of intangible and tangible fixed assets	52	378.10		378.10
653	Sale of securities and shares	53			0.00
654	Sale of raw materials	54	34.08	3.41	37.49
655	Income from short-term investments	55			0.00
656	Provisions for statutory reserves	56			0.00
657	Income from long-term investments	57			0.00
659	Statutory adjustments	58			0.00
681	Contributions settled between organisational units	59			0.00
682	Contributions received	60	1 555.52		1 555.52
684	Membership fees received	61			0.00
691	Operation subsidies	62	1 382 111.99		1 382 111.99
Accounting Class 6, total (Lines 34 to 62)		63	1 577 966.93	39 006.60	1 616 557.53
Profit or loss before tax (Lines 63-33)		64	46 420.92	3 317.62	51 042.09
591	Income tax	65	0.00	0.00	0.00
595	Additional income tax	66	253.04	0.00	253.04
Profit or loss after tax (Lines 64-65-66)(±)		67	46 167.88	3 317.62	50 789.05
Check No.		999	6 309 842.20	155 916.36	6 466 230.12

Tab. 1.2 – Housing and Catering Administration (HCA)
PROFIT AND LOSS STATEMENT

('000 CZK)

Account No.	Description	Line	Activity		
			core	complementary	total
			5	6	8
501	Raw materials	1	21 694.58	4 887.45	26 582.03
502	Electrical energy, gas, etc.	2	24 746.11	1 400.40	26 146.51
503	Other consumables	3	0.00	0.00	0.00
504	Merchandise sold	4	0.00	3 078.57	3 078.57
511	Repairs and maintenance	5	25 468.41	236.94	25 705.35
512	Travel expenses	6	75.39	33.04	108.43
513	Representational expenses (e.g. entertainment)	7	5.53	0.00	5.53
518	Other services	8	8 675.73	630.83	9 306.56
521	Wages and salaries	9	26 139.93	4 011.48	30 151.41
524	Statutory social security coverage	10	9 041.35	1 383.64	10 424.99
525	Other social security coverage	11	0.00	0.00	0.00
527	Statutory social security expenses	12	658.46	28.95	687.41
528	Other social security expenses	13	0.00	0.00	0.00
531	Road traffic tax	14	0.00	10.42	10.42
532	Real estate tax	15	0.00	0.00	0.00
538	Other taxes and charges	16	1.97	1.59	3.56
541	Contractual fines for delays	17	0.00	0.00	0.00
542	Other fines and penalties	18	0.68	0.00	0.68
543	Bad debt write-offs	19	0.00	0.00	0.00
544	Interest	20	0.00	0.00	0.00
545	Exchange rate losses	21	0.00	0.00	0.00
546	Gifts	22	0.00	0.00	0.00
548	Shortages and damage	23	57.62	0.05	57.67
549	Other sundry costs	24	350.59	3.90	354.49
551	Depreciation of intangible and tangible fixed assets	25	4 435.75	487.59	4 923.34
552	Net book amount of fixed assets sold	26	0.00	0.00	0.00
553	Securities and shares sold	27	0.00	0.00	0.00
554	Raw materials sold	28	0.00	0.00	0.00
556	Provisions for statutory liabilities	29	0.00	0.00	0.00
559	Statutory adjustments	30	0.00	0.00	0.00
581	Contributions settled between organisational units	31	0.00	0.00	0.00
582	Contributions settled between organisational units	32	0.00	0.00	0.00
Accounting Class 5 - total (Lines 1 to 32)		33	121 352.10	16 194.85	137 546.95

Account No.	Description	Line	Activity		
			core	complementary	total
			5	6	8
601	Sale of own products	34	0,00	0,00	0,00
602	Sale of services	35	63 806,39	19 643,99	83 450,38
604	Sale of purchased goods	36	0,00	4 338,33	4 338,33
611	Change in work-in-progress inventory	37	0,00	0,00	0,00
612	Change in semi-finished products inventory	38	0,00	0,00	0,00
613	Change in finished products inventory	39	0,00	0,00	0,00
614	Change in livestock	40	0,00	0,00	0,00
621	Capitalisation of materials and goods	41	0,00	0,00	0,00
622	Capitalisation of internal services	42	0,00	0,00	0,00
623	Capitalisation of intangible fixed assets	43	0,00	0,00	0,00
624	Capitalisation of tangible fixed assets	44	0,00	0,00	0,00
641	Contractual penalties and delay charges	45	275,49	0,00	275,49
642	Other fines and penalties	46	0,00	0,00	0,00
643	Payments for receivables remitted	47	0,00	0,00	0,00
644	Interest	48	0,00	0,00	0,00
645	Exchange rate profits	49	0,00	-1,13	-1,13
648	Provisions for funds	50	0,00	0,00	0,00
649	Sundry revenues	51	757,60	132,37	889,97
652	Sale of intangible and tangible fixed assets	52	0,00	0,00	0,00
653	Sale of securities and shares	53	0,00	0,00	0,00
654	Sale of raw materials	54	40,64	0,00	40,64
655	Income from short-term investments	55	0,00	0,00	0,00
656	Provisions for statutory reserves	56	0,00	0,00	0,00
657	Income from long-term investments	57	0,00	0,00	0,00
659	Statutory adjustments	58	0,00	0,00	0,00
681	Contributions settled between org. units	59	0,00	0,00	0,00
682	Contributions received	60	0,00	0,00	0,00
684	Membership fees received	61	0,00	0,00	0,00
691	Operation subsidies	62	54 391,00	0,00	54 391,00
Accounting Class 6 - total (Lines 34 to 62)		63	119 271,12	24 113,56	143 384,68
Profit or loss before tax (Lines 63-33)		64	-2 080,98	7 918,73	5 837,73
591	Income tax	65	0,00	0,00	0,00
595	Additional income tax	66	0,00	0,00	0,00
Profit or loss after tax (Lines 64-65-66)(±)		67	-2 080,98	7 918,73	5 837,73
Check No.		999	477 084,48	96 454,28	573 538,72

1.3 Additional data – Attachment to financial statements (Acc. NO 3-01)

Tab. 1.3 – Additional data - Summary for MU

('000 CZK)

Description	Line	Allocated 1	Used 2
Subsidies to fixed assets from state budget (total)	1	128 621.36	128 606.17
of which: systemic subsidies to fixed assets	2	118 622.07	118 606.88
of which: to research and development	3	31 458.00	31 442.81
to education of employees	4		
to information science	5		
subsidies allocated to specific projects	6	9 999.29	9 999.29
Funds from abroad to fixed assets (total)	7	2 632.35	1 158.85
Subsidies to fixed assets from regional administrations	8		
Subsidies for operation from state budget, total	9	1 407 200.36	1 403 064.45
of which: to science and research	10	324 879.89	323 515.51
to education of employees	11		
to information science	12		
Subsidies for operation from regional administrations	13	50.00	50.00
Funds for operation from abroad *	14	33 388.54	33 388.54
Total receivables (Accounting groups 31,34,35 and Account 378)	15	x	34 952.20
Total payables (Accounting groups 32,34,36,95 and Acc. 379)	16	x	29 609.98

* including R&D

Tab. 1.3a – Additional data on core and complementary activities at public higher education – summary for MU

		('000 CZK)		
Description		Line	Allocated	Used
			1	2
Subsidies to fixed assets from Chapter 333	from Line 1	41	127 371.36	127 360.52
of which: systemic subsidies to fixed assets	from Line 2	42	86 983.07	86 983.07
systemic subsidies to research and development	from Line 3	43	30 389.00	30 378.16
individual subsidies to specific projects	from Line 6	44	9 999.29	9 999.29
Operations subsidies, excl. of R&D and Chap. 333	from Line 9	45	1 080 840.47	1 078 081.62
of which: 1) basic		46	1 027 543.47	1 024 784.62
of which: MU forestry and farming undertaking		47		
2) to student housing and catering		48	53 297.00	53 297.00
Operations subsidies to R&D from chapter 3330	from Line 10	49	264 809.00	263 942.21
Operations subsidies to R&D from Grant Agency	from Line 10	50	44 542.00	44 413.74
Operations subsidies to R&D from regional authorities	from Line 13	51		
Funds from abroad to R&D	from Line 14	52	16 500.96	16 500.96
Repaid to state budget (total from Lines 1,8,9,13)	diff. between col's 1 and 2	53	x	4 151.10
of which: from chapter 333	Lines 41,45,49	54	x	3 636.48
of which: from fixed assets inclusive of R&D		55	x	10.84
from operations inclusive of R&D		56	x	3 625.64
from other chapters	Lines 1+ 9	57	x	514.62
of which Grant Agency	Lines 3+ 50	58	x	132.61
from regional authorities	Lines 8+13	59	x	
Core activity payroll costs	from Acc. 521	60	x	575 095.71
of which : subsidy from Min. of Education	from P1a-04	61	x	517 884.22
Core activity costs for other payments for works	from Acc. 521	62	x	31 593.04
of which: subsidy from the Min. of Education	from P1a-04	63	x	22 788.08
Core activity costs for scholarships	from Acc.549	64	x	96 759.13
Core activity revenues from study related fees	Acc. 649,648	65	x	41 007.40
of which: scholarship fund		66	x	1 010.39
Core and compl. activity revenues, sale of assets	Acc. 649,652	67	x	378.10
Core and compl. activity revenues, lease of assets	from acc. 602	68	x	8 723.74
Average registered (aggregate) number of employees incl. complementary and other activities	from P1a-04	69	x	2 492.00
Funds				
			at Day 1 of acc. period	at last day of acc. period
Funds (total)	Account 911	70	133 765.79	184 739.67
Funds for bonus (Account 9111)	from acc. 911	71	2 087.69	3 745.19
Reserve fund (Account 9114)	from acc. 911	72	96 344.98	96 344.98
Reproduction fund of fixed assets (Account 9116)	from acc. 911	73	31 734.92	79 534.06
Scholarship fund (Account 9118)	from acc. 911	74	3 598.20	5 115.44

Comments to Tab. 1.3 and 1.3a:

Line 15: Line 15, column 2, Tab.1.3 gives total receivables of 34 952.20 thousand CZK at 31.12.2002. Line 71, Tab. 1.1. lists total receivables of 36 081.77 thousand CZK at 31.12.2002. The difference was caused by the inclusion of Account groups 33* and 39* into receivables in Line 71, Tab. 1.1, while Line 15, Tab. 1.3 does not include those groups pursuant to the Regulation 283/76 102/2000 of the Czech Ministry of Finance.

Tab. 1.3, Line 15:	34 952.20	
Tab. 1.1, Line 58:	1 346.50	... Account group 33*
Tab. 1.1, Line 70:	- 216.94	... Account group 39*
	<u>36 084.76</u>	
Tab. 1.1, Line 71:	36 081.77	

The difference at the last decimal place is due to rounding.

Line 16: In Line 16, column 2, Tab. 1.3, total liabilities at 31.12.2002 are listed as 29 609.98 thousand CZK, while in Line 212, Tab. 1.1 total liabilities for the same date are listed as 132 422.55 thousand CZK. The difference is partly due to the inclusion of group 33* to the liabilities in Line 121, Tab. 1.11, while Line 16, Tab. 1.3. does not include that group pursuant to Regulation 283/76 102/2000 of the Czech Ministry of Finance.

Tab. 1.3, Line 16:	29 609.98
Tab. 1.1, Line 108:	10 076.19 ... Account group 33*
Tab. 1.1, Line 109:	51 520.04 ... Account group 33*
Tab. 1.1, Line 110:	<u>37 069.97</u> ... Account group 33*
	128 276.18
Tab. 1.1., Line 115:	<u>4 146.37</u> ... repaid to state budget
Tab. 1.1., Line 121:	132 422.55

The difference of 4 146.37 thousand CZK is caused by a discrepancy in definitions for MU listings. While Tab. 1.1, Line 115 correctly shows the credit side balance of the Account 346 – Repaid to state budget in 2002, Tab. 1.3, Line. 16 does not show the balance by mistake.

Line 45: Line 45, Tab. 1.3a shows operations subsidies from chapter 333 exclusive of research and development, i.e. from all the departments of the Ministry of Education (MoE) that MU received in 2002.

Operations subsidies from chapter 333 exclusive of R&D:

Universities Department	Allocated: 1 080 417.47 thousand CZK	Used: 1 077 671.46 thousand CZK
Other MoE Departments	423.00	410.16
of which: Department 51	285.00	278.20
Department 25	22.00	22.00
Department 22	116.00	109.96
Total chapter 333 – MoE:	1 080 840.47	1 078 081.62

In programme funding (through the Česká spořitelna), the column Allocated should show the sum that corresponds to the amount really used because Česká spořitelna (ČS) itself is responsible for repayments to the state budget. In 2002, ČS mistakenly credited the Higher Education Development Fund (HEDF) repayment No. 668, group H, of 4 721.15 CZK to the MU account. For that reason, an entry of 800 thousand CZK was made to the Allocated column (i.e. the sum allocated to the project), and an entry of 795 278.85 CZK was made to the Used column, which is the total used. MU consulted the situation with the MoE and the Ministry of Finance and transferred the repaid amount to Account 5936-821/0710. This is included in the grad total of amounts repaid to the state budget in Line 53 (and also in Lines 54 and 56), Tab. 1.3a.

Line 46: Line 46, Tab. 1.3a should contain basic operations subsidies exclusive of R&D from chapter 333, i.e. from the Ministry of Education. At the same time, Line 46 shows the difference between Line 45 (operations subsidy exclusive of R&D- total from the MoE) and Line 48 (operations subsidy exclusive of R&D – for student halls of residences and cafeterias). For that reason Line 46 must also include operations subsidies from other MoE departments (for amounts involved, see the note to Line 45, Tab. 1.3a).

1.4 Financial performance analysis

MU manages its operations as a single entity. For the purpose of internal budgeting and costs and revenues monitoring, it is, however, divided into costs centres. There were 16 such centres at MU in 2002, of which 9 were faculties. When the Faculty of Sports Studies was inaugurated on 1 Jan. 2002, the cost centre "Department of Sports" was closed. A new cost centre established was the Office of International Studies, which previously was a part of the rector's office. The reason for the separation was that the Office managed significant amounts of money for MU activities abroad (related particularly to international student and teacher mobility programmes).

Throughout the year, the financial performance of individual cost centres was regularly presented at MU management meetings, and at meetings with secretaries and other managers of individual cost centres. Every three months, their financial performance results were submitted to the Academic Senate of MU, and the Senate Chairman attended all MU management meetings.

The pre-tax profit of MU in 2002 was 55.323 million CZK. All cost centres ended in the black (see Tab. 1.4).

Total revenues went up by 16.7% compared with 2001, and the costs increased by 17.2%.

Tab. 1.4 – Financial performance
CZK)

('000

MU cost centres	core activity	complement. activities	total	Financial performance adjusting items (+/-)	Adjusted economic result
Faculty of Medicine	13 922	788	14 710		14 710
Faculty of Arts	3 858	42	3 900		3 900
Faculty of Law	2 040	35	2 075		2 075
School of Social Studies	4 288	50	4 338		4 338
Faculty of Science	888	484	1 372		1 372
Faculty of Informatics	3 827	0	3 827		3 827
Faculty of Education	2 511	-11	2 500		2 500
Faculty of Sports Studies	608	57	665		665
Fac. of Economics and Admin.	824	689	1 513		1 513
Housing and Catering Admin.	-2 081	7 919	5 838		5 838
Centre for Further Education	3 783	267	4 050		4 050
Institute of Computer Tech.	-52	591	539		539
Publishing	4	10	14		14
Dep. of Foreign Languages	38	0	38		38
Office of International Studies	385	0	385		385
Rector's Office	9 245	314	9 559		9 559
Total	44 088	11 235	55 323		55 323
MU cost centres that showed profit					
Faculty of Medicine	13 922	788	14 710		14 710
Faculty of Arts	3 858	42	3 900		3 900
Faculty of Law	2 040	35	2 075		2 075
School of Social Studies	4 288	50	4 338		4 338
Faculty of Science	888	484	1 372		1 372
Faculty of Informatics	3 827	0	3 827		3 827
Faculty of Education	2 511	-11	2 500		2 500
Faculty of Sports Studies	608	57	665		665
Fac. of Economics and Admin.	824	689	1 513		1 513
Housing and Catering Admin.	-2 081	7 919	5 838		5 838
Centre for Further Education	3 783	267	4 050		4 050
Institute of Computer Tech.	-52	591	539		539
Publishing	4	10	14		14
Dep. of Foreign Languages	38	0	38		38
Office of International Studies	385	0	385		385
Rector's Office	9 245	314	9 559		9 559
Total	44 088	11 235	55 323		55 323
MU cost centres that showed loss					
Total	0	0	0		0

Tab. 1.4a – Retained profit, accumulated loss

('000 CZK)

Account 932	as of 31.12.1999	as of 31.12. 2000	as of 31.12.2001	as of 31.12.2002
	0	0	0	0

2. ANALYSIS OF REVENUES AND EXPENSES

2.1 Revenues

2.1.1 Subsidies from the Ministry of Education, Youth and Sports

The main source of funds for the operation and activities of the university were the subsidies from the Ministry of Education (MoE). An overview of the structure and individual amounts of non-investment subsidy the MoE chapter 333 are shown in the Tab. 2.1.1a, an overview of subsidies from the MoE to assets reproduction (including non-investment subsidies provided through the financing of programmes under G (Higher Education Development Fund) and under I (development programmes) are given in Tab. 2.1.1b.

Tab. 2.1.1a: – Non-investment subsidies from the MoE chapter 333^{*)}

('000 CZK)			
line	Type of non-investment subsidies	Allocated as of 31.12.2002	Repaid to state budget
1	Basic subsidies	1 016 503	2 741
	of which:		
	Index A - Educational activity	842 523	
	Index C - Scholarships for students of doctoral study programmes	48 870	
	Index D - International students and international cooperation	27 582	310
	<i>of which: international students under foreign development aid</i>	5 932	
	<i>SOKRATES/ERASMUS, ARION, COMENIUS programmes</i>	20 327	
	<i>AKTION programme</i>	734	293
	<i>CEEPUS programme</i>	325	17
	<i>international students foreign students on short-term stays</i>	264	
	Index F - Educational projects and programmes	9 183	121
	Index G - Higher Education Development Funds projects ^{*)}	8 491	322
	Index I - Development programmes ^{*)}	79 854	1 988
2	Subsidies to housing and catering (HCA)	53 297	0
3	Subsidies to research and development	264 809	867
	of which:		
	institutional - non-specific research	125 547	
	long-term research programmes	102 440	82
	total funds for purpose-specific research and development projects:	36 822	785
	<i>LA - INGO</i>	818	
	<i>ME - KONTAKT</i>	2 054	104
	<i>OC - COST</i>	1 825	
	<i>LI - Information resources</i>	12 406	681
	<i>LN - Research centres</i>	19 659	
	<i>LP - Publication of R&D results</i>	60	
4	Public Higher education Dpt., total (Lines 1+2+3)	1 334 609	3 608
5	Other subsidies from the MoE for instruction and education	423	13
	of which: section 22 - pre-school facilities, basic education	116	6
	section 25 – administration and further education of adults	22	0
	section 51 – for young people	285	7
6	Total from chapter 333 - MoE (Lines 4+5)	1 335 032	3 621

^{*)} exclusive of non-investment subsidies for the Higher Education Development Fund and of the Index I funded through programme financing (through Česká spořitelna)

Tab. 2.1.1b – Subsidies from MoE's assets reproduction chapter *)

('000 CZK)

Line	Subsidy - programme (sub-programme) identification according to ISPROFIN	Funds provided as of 31.12.2002 **)		
		total	investment	non-invest.
1	Assets reproduction from MoE's chapter 333	107 599	96 982	10 617
	233 330 Development and reconstruction of MU in Brno	9 999	9 999	
	333 310 Construction and reconstruction of buildings and structures of school of higher education (exclusive of sub-programme 333 317 – restitution)	78 509	68 692	9 817
	of which:			
	<i>structures</i>	22 000	22 000	0
	<i>Index I - repairs of buildings</i>	30 526	21 104	9 422
	<i>Index I - information and communication technologies</i>	25 983	25 588	395
	333 320 Support for conceptual educational development of higher education	19 091	18 291	800
	of which:			
	<i>Higher Education Development Fund</i>	5 934	5 134	800
	<i>Other SZNN</i>	13 157	13 157	
2	Capital investment funding for R&D from MoE's chapter 333	30 389	30 389	
	of which:			
	Long-term research programmes	24 141	24 141	
	LN - research centres	3 098	3 098	
	ME – KONTAKT	56	56	
	LA – INGO	2 474	2 474	
	COST	620	620	
3	Total from chapter 333 - MoE (Line 1+2)	137 988	127 371	10 617

*) inclusive of non-investment subsidies financed through programme funding for Higher Education Development Fund programmes and the Index I (through Česká spořitelna)
this non.-investment subsidy is not included in Tab. 2.1.1a

**) funds of investment and non-investment character provided from the state budget under the Notice of Expense Limit

2.1.2 Subsidies from other chapters of the state budget and from other resources

An overview of non-investment subsidies from other chapters of the state budget, budgets of regional authorities and from abroad is in the Tab. 2.1.2a, the summary of investment subsidies from other chapters of the state budget and from abroad is shown in the Tab. 2.1.2c. The summary of subsidies from all the chapters of the state budget, budgets of territorial authorities and from abroad is in the Tab. 2.1.2b (non-investment subsidies) and Tab. 2.1.2d (subsidies to assets reproduction).

Tab. 2.1.2a – Other subsidies - non-investment funds

('000
CZK)

Line	Income from subsidies (excluding chapter 333)	Opera- tions	R&D	Total as of 31.12.2002	Repaid to state budget
1	From chapters of state budget - total (excluding MoE)	1 480	60 071	61 551	510
	of which:				
	Grant Agency of the Czech Republic		44 542	44 542	128
	IGA, Ministry of Health		9 370	9 370	364
	Ministry of Health	1 075	1 545	2 620	13
	Ministry of Culture	205	1 249	1 454	0
	Ministry of Labour and Social Affairs	200		200	0
	Ministry of Agriculture		554	554	0
	Ministry of the Environment		235	235	0
	Grant Agency of the Czech Academy of Sciences		2 576	2 576	5
2	Local and regional authorities, state funds - total:	50	0	50	0
	of which: Metropolitan Authority of the City of Brno	50		50	0
3	From abroad - total:	16 888	16 501	33 389	0
	of which:				
	EU	1 805	12 666	14 471	
	NATO		1 087	1 087	
	SOCRATES/ERASMUS	9 145		9 145	
	Jean MONNET		117	117	
	LEONARDO		1 796	1 796	
	Others	5 938	835	6 773	
4	Total - other non-investment funds (Lines 1+2+3)	18 418	76 572	94 990	510

Tab. 2.1.2b – Other subsidies to assets reproduction (investment financing)

('000
CZK)

Line		Provided as of 31.12.2002			Repaid to state budget
		total	investment	non- investment	
1	Subsidies from state budget (excluding MoE)	1 250	1 250		4
	of which: Grant Agency of Czech Republic	1 069	1 069		4
	Czech Energy Agency		181		
2	Subsidies from regional authorities and state funds to assets reproduction				
3	Subsidies from abroad to assets reproduction	1 474	1 474		0
	of which:				
	EU	762	762		
	others	712	712		
4	Others, total investment (Lines 1+2+3)	2 724	2 724	0	4

Subsidies total**a) Non-investment subsidies, total (MoE + other subsidies) *)**

('000 CZK)

Line	Income from subsidies	Operations			R&D	Non-investment total	Repaid to state budget
		Operations	Halls of residence, cafeterias	Total			
1	From MoE	1 016 926	53 297	1 070 223	264 809	1 335 032	3 621
	of which:						
	Higher Education Department	1 016 503	53 297	1 069 800	264 809	1 334 609	3 608
	other MoE Departments	423		423		423	13
2	From state budget, total (excl. MoE)	1 480	0	1 480	60 071	61 551	510
	of which:						
	Grant Agency of Czech Republic			0	44 542	44 542	128
	IGA, Ministry of Health			0	9 370	9 370	364
	Ministry of Health	1 075		1 075	1 545	2 620	13
	Ministry of Culture	205		205	1 249	1 454	0
	Ministry of Labour and Social Affairs	200		200		200	0
	Ministry of Agriculture			0	554	554	0
	Ministry of the Environment			0	235	235	0
	Grant Agency of the AS of the CR			0	2 576	2 576	5
3	State budget non-investment, total (L.1+2)	1 018 406	53 297	1 071 703	324 880	1 396 583	4 131
4	Regional authorities, state funds, total:	50	0	50	0	50	0
	of which:						
	Metropolitan Authority of the City of Brno	50		50		50	0
5	from abroad, total:	16 888	0	16 888	16 501	33 389	0
	of which:						
	EU	1 805		1 805	12 666	14 471	
	NATO			0	1 087	1 087	
	SOCRATES/ERASMUS	9 145		9 145	0	9 145	
	Jean Monet			0	117	117	
	LEONARDO			0	1 796	1 796	
	Others	5 938		5 938	835	6 773	
6	Non-investment, total (Lines 1+2+3+4)	1 035 344	53 297	1 088 641	341 381	1 430 022	4 131

*) exclusive of non-investment subsidies for the Higher Education Development Fund and the Index I financed through programme funding (through Česká spořitelna)

b) Subsidies to reproduction - total (MoE + other subsidies) *)

('000 CZK)

Line		Provided as of 31.12.2002			Repaid to state budget
		total	investment	non-investment	
1	From MoE	137 988	127 371	10 617	35
2	Subsidies from state budget (excluding MoE)	1 250	1 250		4
	of which: Grant Agency of the Czech republic	1 069	1 069		4
	Czech Energy Agency		181		
3	Subsidies from state budget (Lines 1+2)	139 238	128 621	10 617	39
4	Subsidies from regional authorities to assets reproduction				
5	Subsidies from abroad to reproduction of assets	1 474	1 474		0
	of which: EU	762	762		
	others	712	712		
6	Reproduction of assets subsidies, total (Lines 3+4+5)	140 712	130 095	10 617	39

*) incl. the non-investment subsidy, funded through the programme funding for the programmes of the Development Fund of Universities and Index "I" (through CS);

this non-investment subsidy is not included in Tab. 2.1.1a

Subsidies provided between 2000 and 2002

a) Subsidies from the Ministry of Education

('000 CZK)

Line	Type of subsidy	2000	2001	2002	index 02/01
1	Non-investment, Higher Education Dpt., excluding programme funding.	924 597	1 127 938	1 334 609	1.18
	basic subsidies	683 910	814 581	1 016 503	1.25
	<i>of which Index A – degree programmes</i>	579 566	666 281	842 523	1.26
	to housing and catering	47 509	52 349	53 297	1.02
	to research and development	193 178	261 008	264 809	1.01
	<i>of which to programmes</i>	39 911	33 174	36 822	1.11
2	Other non-investment subsidies - MoE chapter 333	0	638	11 040	
	Non-investment, HE dpt., through programme funding			10 617	
	Other MoE departments		638	423	0.66
4	Non-investment subsidies - MoE - total (Lines 1+2)	924 597	1 128 576	1 345 649	1.19
	investment into buildings and Index I	102 274	129 261	78 691	0.61
	to support educational activities (HEDF, SZNN)	11 240	28 366	18 291	0.64
	to research and development	51 876	58 127	30 389	0.52
5	MoE investment subsidies, total	165 390	215 754	127 371	0.59
6	MoE subsidies, total (Lines 4+5)	1 089 987	1 344 330	1 473 020	1.10

b) Other subsidies from state budget, regional authorities and from abroad

('000 CZK)

Line	Type of subsidy	2000	2001	2002	02/01 index
1	Other non-investment subsidies from state budget	42 381	50 736	61 551	1,21
	of which to research and development	41 270	48 938	60 071	1,23
2	from regional authorities and state funds	1 065	321	50	0,16
3	from abroad	26 125	21 113	33 389	1,58
	of which to research and development	2 482	9 041	16 501	1,83
4	Non-investment subsidies, total (Lines 1 to 3)	69 571	72 170	94 990	1,32
5	Other investment subsidies from state budget	4 962	3 342	1 250	0,37
	of which to research and development	4 962	3 342	1 069	0,32
6	municipalities				
7	from abroad		1 839	1 474	0,80
8	Investment subsidies, total	4 962	5 181	2 724	0,53
9	Other subsidies, total	74 533	77 351	97 714	1,26

c) Total subsidies between 2000 and 2002

('000 CZK)

Line	Type of subsidy	2000	2001	2002	index 02/01
1	Non-investment subsidies, MoE chapter 333	924 597	1 128 576	1 345 649	1.19
	of which to research and development	193 178	261 008	264 809	1.01
2	other subsidies from state budget	42 381	50 736	61 551	1.21
	of which to research and development	41 270	48 938	60 071	1.23
3	municipalities		321	50	0.16
4	from abroad		21 113	33 389	1.58
	of which to research and development		9 041	16 501	1.83
5	Non-investment subsidies, total	966 978	1 200 746	1 440 639	1.20
6	Investment subsidies, MoE chapter 333	165 390	215 754	127 371	0.59
	of which to research and development	51 876	58 127	30 389	0.52
7	other subsidies from state budget	4 962	3 342	1 250	0.37
	of which to research and development	4 962	3 342	1 069	0.32
8	municipalities				
9	from abroad		1 839	1 474	0.80
10	Investment subsidies, total	170 352	220 935	130 095	0.59
11	Subsidies, total	1 137 330	1 421 681	1 570 734	1.10

2.1.3 Revenues generated by MU

Tab. 2.1.3 – MU-generated revenues

				('000 CZK)
Line	Description	Core activity	Complementary activity	Total as of 31.12.02
1	Sale of goods	3 526.67	4 338.33	7 865.00
2	of which: book-shop	3 526.67		3 526.67
3	additional sales by HCA		4 338.33	4 338.33
4	sale of finished products	3 032.43	833.65	3 866.08
5	of which: pamphlets and printed matters	3 032.43		3 032.43
6	livestock		833.65	833.65
7	sale of services	173 751.70	57 133.95	230 885.65
8	of which: research and development	-7.72		-7.72
9	operations	173 759.42		173 759.42
10	of which: tuition fees in revenues on Acc. 602 *)	52 335.03		52 335.03
11	of which: int. students in a foreign language	23 616.73		23 616.73
12	accredited programmes of lifelong education	15 870.70		15 870.70
13	another lifelong education programmes	12 847.60		12 847.60
14	services to students			0.00
15	student housing fees	38 366.61		38 366.61
16	other lodging fees	1 368.28	11 443.39	12 811.67
17	meals to students	11 899.00		11 899.00
18	meals to employees	5 898.60		5 898.60
19	other catering	2 513.40	12 670.17	15 183.57
20	agricultural and forestry activities			0.00
21	leasing	8 273.50	450.24	8 723.74
22	of which: buildings, halls, structures			0.00
23	land			0.00
24	premises			0.00
25	change of internal inventory level and capitalisation	367.49	0.26	367.75
26	accounting for reserves and statutory adjustments			0.00
27	received contributions – gifts	1 971.52		1 971.52
28	of which: from abroad	393.75		393.75
29	interest	12 881.66		12 881.66
30	other revenues	63 740.38	810.56	64 550.94
31	of which: damages, deficits, losses, phone	948.13		948.13
32	received indemnities			0.00
33	entrance proceedings fees	17 623.74		17 623.74
34	off-budget income	15 565.42	184.58	15 750.00
35	of which: research and development	5 936.70		5 936.70
36	revenues from sale of material	74.72	3.41	78.13
37	revenues from sale of assets	378.10		378.10
38	of which: buildings, halls, structures			0.00
39	land			0.00
40	from sale of shares			0.00
41	of shares in other companies			0.00
42	from share in profit and dividends			0.00
44	tuition fees in revenues on Account 648**)	1 010.39		1 010.39
45	Total own income in revenues:	260 735.06	63 120.16	323 855.22
46	Subsidies from state budget and from abroad (Profit and loss statement, Line 62)	1 436 502.99		1 436 502.99
47	Total (Profit and loss statement, Line 63)	1 697 238.05	63 120.16	1 760 358.21

*,**) The part of tuition fees for the year 2002 reported in revenues is on Accounts 602 and 648.

The remaining part of tuition fees that are income to the scholarship fund remains on Account 911 (Scholarship Fund).

The school generate income of **323 855.22 thousand CZK**, which represented 18.4% of its total revenues in 2002. Incomes from its core activities made up 80.51% of the total income, and the remaining 19.49% was income from complementary activities. A substantial part of the school-generated income was made up of halls of residence fees (38 366.61 thousand CZK), meals to students and employees (17 797.60 thousand CZK), tuition fees for study in programmes given in a foreign language (23 616.73 thousand CZK), fees for lifelong education programmes (28 718.30 thousand CZK), fees for entrance procedures (17 623.74 thousand CZK) and current account interest (12 881.66 thousand CZK.). The revenues generated by MU in 2002 increased by about 15 million CZK compared with 2001.

Tab. 2.1.3a – Tuition fees, total

			('000 CZK)
Line	Description	Reference	total as of 31.12.2002
1	Tuition fees in 2002		72 486.39
2	of which:		
3	tuition fees pursuant to Article 58, Pars 3,4 of Act 111/98 Sb.	Tab. 4, Line 2, Col. 4	2 527.62
4	(longer attendance period, attendance of more study programmes)		
5	tuition fees pursuant to Article 58, Par. 5, of Act 111/98 Sb.	Tab. 2.1.3, Line 11	23 616.73
6	(study programme for international students in foreign language)		
7	tuition fees pursuant to Article 58, Par. 1, of Act 111/98 Sb.	Tab. 2.1.3, Line 33	17 623.74
8	(entrance proceedings)		
9	tuition fees pursuant to Article 60 of Act 111/98 Sb.		28 718.30
10	(accredited programmes of lifelong education)	Tab. 2.1.3, Line 12	15 870.70
11	(other programmes of lifelong education)	Tab. 2.1.3, Line 13	12 847.60

2.2 Expenses

2.2.1 Non-investment costs

Tab. 2.2.1 – Costs

('000 CZK)

Line	Description	Core activity	Complementary activity	Total
1	Personnel costs	813 844.84	22 132.79	835 977.63
2	of which : wages and salaries	575 095.71	14 766.85	589 862.56
3	miscellaneous personnel costs	31 592.82	1 972.57	33 565.39
4	of which: agreements	28 886.35	1 941.11	30 827.46
5	alternative military service	237.00	0.00	237.00
6	severance pay	290.87	25.46	316.33
7	other	2 178.60	6.00	2 184.60
8	statutory insurance	201 802.00	5 264.00	207 066.00
9	social security expenses *)	5 354.31	129.37	5 483.68
10	depreciations	141 340.62	624.95	141 965.57
11	textbooks, books, publishing	21 463.69	47.88	21 511.57
12	fuels	494.99	164.61	659.60
13	electric power, water, steam, gas	67 062.28	1 766.09	68 828.37
14	low-value assets	88 986.63	1 780.94	90 767.57
15	phones	10 461.49	1 236.69	11 698.18
16	rent	5 917.69	162.82	6 080.51
17	training, education, consulting, conf. fees	3 265.36	37.80	3 303.16
18	software**)	7 667.41	62.41	7 729.82
19	repairs, maintenance	72 847.25	108.06	72 955.31
20	travel expenses	29 002.22	738.02	29 740.24
21	of which: abroad	23 721.86	428.19	24 150.05
22	in the CR	5 280.35	309.83	5 590.18
23	representation (e.g. entertainment)	1 448.26	43.91	1 492.17
24	scholarships	96 759.12	239.54	96 998.66
25	damage, losses, etc.	420.27	0.05	420.32
26	insurance	2 753.95	68.50	2 822.45
27	gifts	10.00	5.00	15.00
28	depreciated price of assets sold	153.38	0.00	153.38
29	of which: depreciated price of write-offs			0.00
30	addition to statutory reserves***)			0.00
31	Others:	288 998.66	22 663.76	311 662.42
32	of which: goods sold	2 342.19	3 078.57	5 420.76
33	income taxes	253.04	0.00	253.04
34	other tax obligations	169.02	43.44	212.46
35	consumption of other material	57 704.38	2 256.40	59 960.78
36	other services	154 491.28	8 845.13	163 336.41
37	sundry costs	74 038.75	8 440.22	82 478.97
38	Total (Profit and loss statement, Line 33):	1 652 898.11	51 056.46	1 704 781.93

Note: A detained description of the type of items marked *) **, **) and ***) should be given.

*) Social security expenses include the costs for labour safety and protection of health, sanitary provisions at workplaces and meals for employees.

**) Software expenses include purchase prices of low-value intangible assets and small long-term intangible assets pursuant to the "Depreciation Schedule for MU in 2002.

The biggest non-investment cost item making up 48.71% of total costs are wages, salaries and related levies. Depreciations of MU assets are also an important item: in 2002, they made up 8.33% of total costs. Depreciations (141 965.57 thousand CZK) are one of the income sources for the MU FARF (see Tab. 4b). Another important part of costs are scholarships (96 998.66 thousand CZK). Nearly one half of the sum (48 870.00 thousand CZK) are scholarships for students of doctoral programmes. These scholarships are fully covered by a purpose-specific non-investment subsidy to MU from the MoE. For a detailed analysis of scholarships paid, see Tab. 7b. The cost of energies (68 828.37 thousand CZK), purchase of low-value assets (90 767.57 thousand CZK), repairs and maintenance (72 955.31 thousand CZK) are also items that significantly add to total costs.

Tab. 2.2.1a – Employees and payroll costs (summary)

from Line 5
in '000 CZK

Line	Description	
1	Average consolidated number of full-time employees in 2002 (total)	2 491.84
2	of which: teachers	1 121.30
3	research workers	26.97
4	non-teaching staff	1343.57
5	Payroll funds provided by MoE CR, chapter 333 excluding R&D	438 886
6	Payroll funds provided by MoE CR, chapter 333 , R&D only (Line 0305 P1a-04)	101 786
7	Payroll funds provided by MoE CR, chapter 333 (Line 0307 P1a-04)	540 672
8	of which: 1) wages and salaries	517 884
9	Of which: research and development	99 904
10	2) other personnel expenses	22 788
11	Of which: research and development	1 882
12	Wages and salaries from bonus fund (from P1a-04 Line 0310)	2 090
13	Wages and salaries from chapter 333 including bonus fund (Lines 7+12)	542 762
14	of which: teachers	320 719
15	research employees	7 897
16	non-teaching staff	214 146
17	Average salary in 2002 computed for a period of 12 months, excluding other personnel costs and bonus fund, Line 8	18 189
18	of which: teachers	22 750
19	research workers	20 732
20	non-teaching staff	14 007
21	Average salary in 2001	15 148
22	Increase in wages and salaries in 2002 relative to 2001 (%)	20.1
23	Wages and salaries in 2002 from other resources (excluding chapter 333) excluding R&D	41 796
24	of which: subsidies and programmes from other chapters	0
25	miscellaneous (from abroad, gifts, etc.)	41 796
26	Salaries paid in 2002 from other resources (excluding chapter 333), R&D (Line 0306)	22 131
27	Extramural activities (Line 0308)	16 739
28	Salaries paid, total (from P1a-04 Line 031 and Profit and Loss Statement)	623 428

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Tab. 2.2.1a – Employees and payroll costs (school)

from Line 5
in '000 CZK

Line	Description	
1	Average consolidated number of full-time employees in 2002 (total)	2 271.27
2	of which: teachers	1 121.30
3	research workers	26.97
4	non-teaching staff	1 123.00
5	Payroll funds provided by MoE CR, chapter 333 excluding R&D	413 996
6	Payroll funds provided by MoE CR, chapter 333 , R&D only (Line 0305 P1a-04)	101 786
7	Payroll funds provided by MoE CR, chapter 333 (Line 0307 P1a-04)	515 782
8	of which: 1) wages and salaries	493 016
9	Of which: research and development	99 904
10	2) other personnel expenses	22 766
11	Of which: research and development	1 882
12	Wages and salaries from bonus fund (from P1a-04 Line 0310)	2 090
13	Wages and salaries from chapter 333 including bonus fund (Lines 7+12)	517 872
14	of which: teachers	320 719
15	research employees	7 897
16	non-teaching staff	189 256
17	Average salary in 2002 computed for a period of 12 months, excluding other personnel costs and bonus fund, Line 8	18 891
18	of which: teachers	22 750
19	research workers	20 732
20	non-teaching staff	14 682
21	Average salary in 2001	15 653
22	Increase in wages and salaries in 2002 relative to 2001 (%)	20.7
23	Wages and salaries in 2002 from other resources (excluding chapter 333) excluding R&D	40 546
24	of which: subsidies and programmes from other chapters	0
25	miscellaneous (from abroad, gifts, etc.)	40 546
26	Salaries paid in 2002 from other resources (excluding chapter 333), R&D (Line 0306)	22 131
27	Extramural activities (Line 0308)	12 728
28	Salaries paid, total (from P1a-04 Line 031 and Profit and Loss Statement)	593 277

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Tab. 2.2.1a – Employees and wage funds (HCA)

from Line 5
in '000 CZK

Line	Description	
1	Average consolidated number of full-time employees in 2002 (total)	220.57
2	of which: teachers	0.00
3	research workers	0.00
4	non-teaching staff	220.57
5	Payroll funds provided by MoE CR, chapter 333 excluding R&D	24 890
6	Payroll funds provided by MoE CR, chapter 333 , R&D only (Line 0305 P1a-04)	0
7	Payroll funds provided by MoE CR, chapter 333 (Line 0307 P1a-04)	24 890
8	of which: 1) wages and salaries	24 868
9	Of which: research and development	0
10	2) other personnel expenses	22
11	Of which: research and development	0
12	Wages and salaries from bonus fund (from P1a-04 Line 0310)	0
13	Wages and salaries from chapter 333 including bonus fund (Lines 7+12)	24 890
14	of which: teachers	0
15	research employees	0
16	non-teaching staff	24 890
17	Average salary in 2002 computed for a period of 12 months, excluding other personnel costs and bonus fund, Line 8	10 477
18	of which: teachers	0
19	research workers	0
20	non-teaching staff	10 477
21	Average salary in 2001	9 360
22	Increase in wages and salaries in 2002 relative to 2001 (%)	11.9
23	Wages and salaries in 2002 from other resources (excluding chapter 333) excluding R&D	1 250
24	of which: subsidies and programmes from other chapters	0
25	miscellaneous (from abroad, gifts, etc.)	1 250
26	Salaries paid in 2002 from other resources (excluding chapter 333), R&D (Line 0306)	0
27	Extramural activities (Line 0308)	4 011
28	Salaries paid, total (from P1a-04 Line 031 and Profit and Loss Statement)	30 151

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2.2.2 Investment expenses and investment activities

Tab. 2.2.2a – Financing of reproduction of assets – MoE, chapter 333 (programme funding incl. non-investment subsidies to programmes of the HEDF and Index I)

('000 CZK)

Line	Description - identification of programme from chapter 333-MoE	Individual subsidy		Systemic subsidy		Other resources*) paid (used)	Total invest. paid (used)	Non-investment subsidy		Other resources*) paid (used)	Total non-invest paid (used)
		adj. budget (allocated)	paid (used)	adj. budget (allocated)	paid (used)			adj. budget (allocated)	paid (used)		
		a	b	c	d	e	b+d+e	f	g	h	g+h
1	Programme 233 330 - development of MU	9 999	9 999			1 599	11 598			4 044	4 044
2	Programme 333 310 - construction and rehabilitation of buildings and structures of schools of higher educ., including Index I			68 692	68 692	6	68 698	9 817	9 817	4 441	14 258
3	Programme 333 320 - support of conceptual development of instruction at schools of higher education, incl. the HEDF			18 291	18 291	2 938	21 229	800	795		795
4	Programme financing by MoE through ČS (Lines 1+2+3)	9 999	9 999	86 983	86 983	4 543	101 525	10 617	10 612	8 485	19 097
5	Capital resources for R&D			30 389	30 378	6 827	37 205				0
6	Assets reproduction financing, chap.333, total (Lines 4+5)	9 999	9 999	117 372	117 361	11 370	138 730	10 617	10 612	8 485	19 097

*) FARF in the case of investment subsidies, other subsidies and MU-generated revenues in the case of non-investment subsidies

Tab. 2.2.2b – Assets reproduction financing, other subsidies

('000 CZK)

Line	Description- identification of programmes from other chapters of state budget and from abroad	Individual subsidy		System subsidy		Other resources*) paid (used)	Total invest. paid (used)	Non-investment subsidy		Other resources*) paid (used)	Total non-invest paid (used)
		adj. budget (allocated)	paid (used)	adj. budget (allocated)	paid (used)			adj. budget (allocated)	paid (used)		
		a	b	c	d	e	b+d+e	f	g	h	g+h
1	Programme funding other chapters of state budget, via ČS	0	0	181	181	223	404				
	322 040 2840 energy audits of halls of residence of MU(CEA)			181	181	223	404				
2	Capital resources for operations from other chapters of state budget and from abroad			712	712	0	712				
	from other chapters of state budget										
	from budgets of regional authorities and state funds										
	from abroad			712	712		712				
3	Capital resources for R&D from other chapters of state budget and from abroad	0	0	1 831	1 827	0	1 827				
	Grant Agency of Czech Republic			1 069	1 065		1 065				
	from budgets of regional authorities and state funds for R&D						0				
	from abroad			762	762		762				
4	Other investment subsidies from other state budget and abroad, total	0	0	2 724	2 720	223	2 943				

Tab. 2.2.2c Brief overview of programme financing from the MoE's chapter 333

(*000 CZK)

line	Description - individual projects classified according to ISPROFIN (number and name)	Individual subsidies		Systemic subsidies		Other resources*) paid (used)	Total invest. paid (used)	Non-investment subsidies		Other resources*) paid (used)	Total non- invest paid (used)
		adj. budget (allocated)	paid (used)	adj. budget (allocated)	paid (used)			adj. budget (allocated)	paid (used)		
		a	b	c	d	e	b+d+e	f	g	h	f+g+h
1	Programme 233 330 - development of MU in Brno	9 999	9 999			1 599	11 598	0	0	4 044	4 044
	233 332 0702 MU- Morphological Centre, stage III	9 999	9 999			1 599	11 598			4 044	4 044
2	Programme 333 310 - Construction and rehabilitation of buildings and structures of schools of higher education	0	0	68 692	68 692	6	68 698	9 817	9 817	4 441	14 258
	333 311 0709 MU - repair of wiring and utility networks, FoS			8 001	8 001		8 001	439	439		439
	333 311 0712 MU - repair of roofs, Faculty of Science							2 850	2 850		2 850
	333 311 0713 MU - repair of Faculty of Education buildings			7 743	7 743		7 743	400	400		400
	333 311 0715 MU - repair of exchange station, Janáčkovo nám.2a							586	586		586
	333 311 0720 MU – repairs at the Faculty of Sports Studies			660	660		660	2 100	2 100		2 100
	333 311 0721 MU - repairs at the Faculty of Medicine							905	905		905
	333 311 0722 MU – replacement of windows at Faculty of Law			3 000	3 000		3 000				0
	333 311 0723 MU – introduction or extension of IT			25 588	25 588	6	25 594	395	395		395
	333 311 0799 MU - repairs of buildings of the Faculty of Arts			1 700	1 700		1 700	2 142	2 142		2 142
	333 312 0712 MU - reconstruction of Kounicův Palace			22 000	22 000		22 000			4 441	4 441
3	Programme 333 320 - support for conceptual development of instruction at schools of higher education	0	0	18 291	18 291	2 938	21 229	800	795	0	795
	333 325 0703 MU - 02 Innovation of study programmes (HEDF)			1 776	1 776	25	1 801				
	333 327 0703 MU - 02 Innovation and development of laboratories			3 358	3 358	1 222	4 580	800	795		
	333 328 0706 MU – equipment, centre of microscopic. methods			12 035	12 035	1 691	13 726				
	333 328 0707 MU – equipment, seismologic station at Vranov			1 122	1 122		1 122				
4	Programme funding by MoE (Lines 1+2+3)	9 999	9 999	86 983	86 983	4 543	101 525	10 617	10 612	8 485	19 097
5	Capital resources for R&D		0	30 389	30 378	6 827	37 205				
	Long-term research programmes			24 141	24 141	1 462	25 603				
	LA – INGO			2 474	2 474		2 474				
	LN - research centres			3 098	3 098	5 317	8 415				
	ME – KONTAKT			56	56		56				
	OC – COST			620	609	48	657				
6	Investment subsidies from MoE, chapter 333 (Lines 4 + 5)	9 999	9 999	117 372	117 361	11 370	138 730	10 617	10 612	8 485	19 097

*) FARF in the case of investment subsidies, non-investment subsidies and MU-generated income in the case of non-investment subsidies

Tab. 2.2.2d – Brief overview of financing of other programmes

('000 CZK)

Line	Description - individual projects classified according to ISPROFIN (number and name)	Individual subsidies		Systemic subsidies		Other resources*)	Total invest.	Non-investment subsidy		Other resources*)	Total non- invest
		adj. budget (allocated)	paid (used)	adj. budget (allocated)	paid (used)	paid (used)	paid (used)	adj. budget (allocated)	paid (used)	paid (used)	paid (used)
		a	b	c	d	e	b+d+e	f	g	h	f+g+h
1	Programme funding from other chapters of state budget through ČS		0	181	181	223	404	0	0		0
	322 040 2840 Energy audits of halls of residence of MU (Czech Energy Agency)			181	181	223	404				0
2	Capital resources for operation from other chapters of state budget and from abroad			712	712	0	712				
	from abroad			712	712		712				
3	Capital resources for R&D from other chapters of state budget and from abroad			1 831	1 827	0	1 827	0	0	0	0
	Grant Agency of Czech Republic			1 069	1 065		1 065				0
	from abroad			762	762		762				
4	Capital resources from other chapters of state budget and from abroad	0	0	2 724	2 720	223	2 943				

Tab. 2.2.2e – Reproduction of fixed assets, summary of expenses

('000 CZK)

Line	Description - individual projects classified according to ISPROFIN (number and name)	Individual subsidies		Systemic subsidies		Other resources*)	Total invest.	Non-investment subsidies		Other resources*)	Total non- invest
		adj. budget (allocated)	paid (used)	adj. budget (allocated)	paid (used)	paid (used)	paid (used)	adj. budget (allocated)	paid (used)	paid (used)	paid (used)
		a	b	c	d	e	b+d+e	f	g	h	f+g+h
1	Investment programmes from MoE's chapter 333, total	9 999	9 999	117 372	117 361	11 370	138 730	10 617	10 612	8 485	19 097
2	Investment funds from other chapters of state budget	0	0	1 250	1 246	223	1 469	0	0	0	0
3	Investment resources from abroad			1 474	1 474	0	1 474				
4	Investment resources, total	9 999	9 999	120 096	120 081	11 593	141 673	10 617	10 612	8 485	19 097

*) FARF in the case of investment subsidies, non-investment subsidies and MU-generated income in the case of non-investment subsidies

3. CASH FLOW STATEMENT

Tab. 3 – Cash flow summary

('000 CZK)

Description	Line	past period	current period	difference	influence on cash flow
Profit or loss of the current year	001	0.00	55 323.21	55 323.21	55 323.21
Depreciations of fixed assets	002				142 523.98
Reserves governed by statutory regulations	003	0.00	0.00	0.00	0.00
Deferred accounts payable	004	52 891.16	54 423.50	1 532.34	1 532.34
accrued expenses	005	3 487.87	3 310.70	-177.17	-177.17
deferred revenue	006	43 742.94	46 968.97	3 226.03	3 226.03
foreign currency exchange gains	007				0.00
estimated payables	008	5 660.35	4 143.83	-1 516.52	-1 516.52
Deferred accounts receivable	009	2 997.51	8 578.32	5 580.81	-5 580.81
deferred expenses	010	2 140.17	6 139.07	3 998.90	-3 998.90
accrued revenues	011	624.14	2 120.32	1 496.18	-1 496.18
foreign currency exchange losses	012			0.00	0.00
estimated receivables	013	233.20	318.93	85.73	-85.73
Receivables total	014	36 327.58	36 081.77	-245.81	245.81
trade receivables	015	18 832.65	20 540.33	1 707.68	-1 707.68
receivables from shareholders and consortia	016			0.00	0.00
from social security and health insurance institutions	017			0.00	0.00
income taxes	018			0.00	0.00
other direct taxes	019			0.00	0.00
VAT	020			0.00	0.00
other taxes and charges	021	6.00		-6.00	6.00
related to state budget	022			0.00	0.00
related to budgets of fully subsidized local authorities	023			0.00	0.00
from employees	024	2 506.84	1 346.50	-1 160.34	1 160.34
from issued bonds and sundry receivables	025	15 199.03	14 411.88	-787.15	787.15
adjustment to receivables (to be deducted)	026	-216.94	-216.94	0.00	0.00
Post stamps and vouchers	027	23.99	44.70	20.71	-20.71
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	19 177.00	18 910.24	-266.76	266.76
material in store and in transit	032	7 530.21	8 901.20	1 370.99	-1 370.99
work in progress and semi-finished products	033	8.72	0.40	-8.32	8.32
finished products	034	10 846.93	9 245.22	-1 601.71	1 601.71
livestock	035	106.04	106.44	0.40	-0.40
goods in store and in transit	036	685.10	656.98	-28.12	28.12
advance payments for inventory	037			0.00	0.00
Short-term liabilities	038	83 913.89	132 422.55	48 508.66	48 508.66
suppliers	039	2 919.45	11 446.49	8 527.04	8 527.04
bills of exchange due	040			0.00	0.00
advance payments received	041	2 704.53	3 325.16	620.63	620.63
other liabilities	042	49.71	222.39	172.68	172.68
employees	043	8 647.74	10 076.19	1 428.45	1 428.45
other payables to employees	044	35 934.11	51 520.04	15 585.93	15 585.93
payables to social security and health insurance instit's	045	24 475.54	37 069.97	12 594.43	12 594.43
income tax	046			0.00	0.00
other direct taxes	047	7 905.70	14 197.27	6 291.57	6 291.57

Description	Line	past period	current period	difference	influence on cash flow
value added tax	048	412.48	416.74	4.26	4.26
other taxes and charges	049	0.00	1.93	1.93	1.93
to state budget	050	864.63	4 146.37	3 281.74	3 281.74
to budgets of regional authorities	051			0.00	0.00
to shareholders and consortia	052			0.00	0.00
other liabilities	053			0.00	0.00
Short-term bank loans	054			0.00	0.00
Financial aid received	055			0.00	0.00
Operational cash-flow	056	195 331.13	305 784.29	110 453.16	242 799.24
Intangible fixed assets	057	49 414.47	61 818.27	12 403.80	-12 403.80
intangible results of research and development	058			0.00	0.00
software	059	32 814.47	40 100.33	7 285.86	-7 285.86
royalties	060			0.00	0.00
low-value fixed intangible assets	061	15 890.89	21 616.15	5 725.26	-5 725.26
other intangible fixed assets	062				
intangible investments not completed	063	709.11	101.79	-607.32	607.32
advance payments for intangible fixed assets received	064			0.00	0.00
Accumulated depreciation - total	065	-34 699.65	-45 967.19	-11 267.54	11 267.54
of intangible results of research activity	066			0.00	0.00
of software	067	-18 808.76	-24 351.04	-5 542.28	5 542.28
of objects of valuable rights	068			0.00	0.00
of low-value intangible fixed assets	069	-15 890.89	-21 616.15	-5 725.26	5 725.26
of other intangible fixed assets	070	0.00	0.00	0.00	0.00
Tangible fixed assets	071	3 726 913.76	4 051 622.66	324 708.90	-324 708.90
land	072	321 823.72	335 292.56	13 468.84	-13 468.84
works of art and collections	073	12 869.38	13 713.44	844.06	-844.06
buildings and structures	074	1 733 607.86	1 912 529.76	178 921.90	-178 921.90
individual movables and sets of movables	075	1 007 975.80	1 073 246.55	65 270.75	-65 270.75
perennial crops	076			0.00	0.00
breeding and draught animals	077			0.00	0.00
low-value tangible fixed assets	078	455 154.31	544 073.00	88 918.69	-88 918.69
other tangible fixed assets	079			0.00	0.00
unfinished tangible investments	080	176 364.69	151 175.35	-25 189.34	25 189.34
advance payments for tangible fixed assets	081	19 118.00	21 592.00	2 474.00	-2 474.00
Accumulated depreciation - total	082	-1 468 845.40	-1 661 957.06	-193 111.66	193 111.66
of buildings and structures	083	-323 282.28	-355 666.74	-32 384.46	32 384.46
of movables and sets of movables	084	-690 408.81	-762 217.32	-71 808.51	71 808.51
of perennial crops	085			0.00	0.00
of breeding and draught animals	086			0.00	0.00
of low-value tangible fixed assets	087	-455 154.31	-544 073.00	-88 918.69	88 918.69
of other tangible fixed assets	088			0.00	0.00
Correction by deducting depreciations	089	0.00	0.00	0.00	-133 043.90
Long-term financial assets	090	0.00	0.00	0.00	0.00
shares and investments – controlling influence	091			0.00	0.00
shares and investments – substantial influence	092			0.00	0.00
other securities and investments	093			0.00	0.00
Loans to the companies in the group	094			0.00	0.00
other long-term financial assets	095			0.00	0.00
Cash flow from investment activity	096	2 272 783.18	2 405 516.68	132 733.50	-265 777.40

Description	Line	past period	current period	difference	influence on CF
Long-term liabilities - total	097	0.00	0.00	0.00	0.00
bonds issued	098			0.00	0.00
liabilities from leases	099			0.00	0.00
long-term advance payments received	100			0.00	0.00
long-term bills due	101			0.00	0.00
other long-term liabilities	102			0.00	0.00
Long-term bank loans	103	0.00	0.00	0.00	0.00
Owner's equity	104	2 303 790.95	2 446 136.62	142 345.67	142 345.67
Funds	105	133 765.80	184 739.68	50 973.88	50 973.88
Retained earnings, accumulated loss from previous years	106			0.00	0.00
Profit or loss to be approved	107	52 956.06	55 323.21	2 367.15	2 367.15
Correction by deducting disposable profit of the current year	108	0.00	-55 323.21	-55 323.21	-55 323.21
Cash flow from financial activities	109	2 490 512.81	2 630 876.30	140 363.49	140 363.49
Cash flow, total	110	4 958 627.12	5 342 177.27	383 550.15	117 385.33
Cash		1 463.60	2 636.95	1 173.35	-1 173.35
Bank accounts		294 544.97	401 276.93	106 731.96	-106 731.96
Cash and cash equivalents	111	296 008.57	403 913.88	107 905.31	-107 905.31

4. DEVELOPMENT OF FUNDS

Tab. 4 – Funds (summary)

('000 CZK)

Line		Bonus fund	Reserve fund	FARF	Scholarship fund	Total as of 31.12.2002
		1	2	3	4	5
1	Situation at 1 January 2002	2 087.69	96 344.98	31 734.92	3 598.20	133 765.79
2	Allocations to the fund	3 748.74		192 887.22	2 527.62	199 163.58
3	Drawing from the fund	2 091.24		145 088.08	1 010.38	148 189.70
4	Situation at 31 December 2002	3 745.19	96 344.98	79 534.06	5 115.44	184 739.67
5	Claims to allocation from 2002 (proposal)	12 536.60		42 748.61	38.00	55 323.21
6	of which: from core activity					
7	from complementary activity					
8	Expected situation after allocation	16 281.79	96 344.98	122 282.67	5 153.44	240 062.88

- Line 2, column 1 (Bonus Fund) includes allocations plus current account interest:

allocation from financial performance in 2001	3 747 000.00
interest	1 739.72
Bonus Fund allocation, total	3 748 739.72

- Line 2, column 2 (Bonus fund) includes drawing plus transfer of interest to current account:

bonuses paid	2 089 500.00
transfer of interests to CA	1 739.72
drawing, total	2 091 239.72

Allocations to the bonus fund and FARF include the pre-tax profits from 2001 of 52.956 million CZK:

- Bonus Fund	+ 3.747 million CZK
- FARF	+ 49.209 million CZK

Tab. 4a – **Scholarship fund** (column 4 of Tab. 4)

('000 CZK)

		1999	2000	2001	2002
1	Situation at 01-01 (Line 1, Tab. 4)	0.00	244.06	1 524.25	3 598.20
2	Allocation (Line 2, Tab. 4)	321.47	1 493.73	3 383.78	2 527.62
3	of which : from pre-tax profit	0.00			0.00
4	tuition fees	321.47	1 493.73	3 383.78	2 625.57
5	repayments				-97.95
6	Drawing (Line 3, Tab. 4)	77.41	213.54	1 309.83	1 010.38
7	of which: scholarships (through Account 648)			1 222.78	1 010.38
8	fees repaid (through Account 648)			2.60	
9	fees repaid			84.45	
10	Situation at 21.12. (Line 4, Tab. 4)	244.06	1 524.25	3 598.20	5 115.44

Tab. 4b – **FARF** (Column 3, Tab. 4)

('000 CZK)

		2000	2001	2002
1	Allocations total (excluding subsidies), Line 2, Tab. 4)	139 846.00	133 768.33	192 887.22
2	depreciation expense	136 815.00	133 043.90	141 965.57
3	allocation from pre-tax profit	0.00	0.00	49 209.06
4	depreciated price of fixed assets	1 979.00	759.77	1 712.32
5	other resources	1 052.00	-35.34	0.27
6	of which: depreciations corrected		-0.27	0.27
7	transfer of interest		-35.07	
8	Drawing, total (Line 3, Tab. 4)	161 544.00	138 952.61	145 088.08
9	buildings	91 607.00	94 550.45	97 458.18
10	machines and equipment	44 212.00	38 630.18	43 381.00
11	real estate purchases	23 000.00	0.00	0.00
12	repairs	2 706.00	0.00	0.00
13	other uses	19.00	5 771.98	4 248.90
14	of which: software		5 582.42	3 409.98
15	works of art			838.92
16	corrections of accounting		189.56	

5. CHANGES IN ASSETS AND RESULTS OF STOCKTAKING

Tab. 5a – Assets overview

('000 CZK)

Type of assets	31.12.2001		31.12.2002	
	purchase price	purchase price	accumulated depreciation	depreciated value
Intangible fixed assets	48 705.36	61 716.48	45 967.19	15 749.29
of which: software	32 814.47	40 100.33	24 351.04	15 749.29
low-value intangible fixed assets	15 890.89	21 616.15	21 616.15	0.00
Tangible fixed assets	3 531 431.07	3 878 855.31	1 661 957.06	2 216 898.25
of which: land	321 823.72	335 292.56		335 292.56
works of art	12 869.38	13 713.44		13 713.44
buildings, halls, structures	1 733 607.86	1 912 529.76	355 666.74	1 556 863.02
individual movables and sets of movables	1 007 975.80	1 073 246.55	762 217.32	311 029.23
perennial crops				0.00
breeding and draught animals				0.00
low-value tangible fixed assets	455 154.31	544 073.00	544 073.00	0.00
other tangible fixed assets				
Fixed assets, total	3 580 136.43	3 940 571.79	1 707 924.25	2 232 647.54

The structure of fixed assets at MU showed no major changes in 2002. There was an increase in the volume of fixed assets compared with the previous year because some new assets were brought to use (particularly buildings and software). The most important of them are:

Software	library system ALEPH	3 325 183.16 CZK
	credit catering system – technical improvements	1 074 276.00 CZK
Buildings	library of the Faculty of Arts	75 966 968.71 CZK
	reconstruction of MEDIPO Bohunice	34 702 365.00 CZK
	reconstruction of Faculty of Education. Poříčí 7	5 942 461.70 CZK
	reconstruction of Faculty of Education. Poříčí 31	3 599 888.00 CZK
	reconstruction of Faculty of Informatics, Botanická	2 347 808.70 CZK
	reconstruction of Faculty of Science, Hall 6	999 484.50 CZK

Results of stocktaking:

A regular stocktaking of tangible fixed assets, including buildings and land, low-value tangible and intangible fixed assets, teaching aids, other tangible assets and materials was carried out at all MU workplaces as of 30.09.2002. The stocktaking was announced in the Bursar's notification 1428/2002 of 30 July 2002.

The stocktaking of documents was carried out as of 31 December 2002.

Based on the stocktaking, inventory differences were quantified, as follows:

- surpluses: Faculty of Science, total of 36 278.60 CZK
- shortages reported from the Faculty of Medicine, Faculty of Law, Faculty of Science, Faculty of Sports Studies, Faculty of Economics and Administration and Rector's Office totalled 221 219.80 CZK.

The figures were calculated from purchase prices. Most of the losses were caused by theft. Cases of theft were reported to the Police of the Czech Republic and to the Legal Department of MU, and they were heard by the claims committee. The surpluses and shortages found were reported in the 2002 accounting period. The analysis of documents (and purchase documents in particular) showed that certain plots were included in the purchase price of buildings. The value of plots was calculated based on owner's folio records and expert opinions, and entered to Account 031 (Land). The purchase prices of the buildings on Account 021 (Buildings) were reduced accordingly.

In view of the volume of assets managed by MU, it was decided to replace the software used for keeping record of assets, and from 01.01.2002, records of assets were processed by network version of the software. There are plans to apply the new system also to low-value fixed assets records in 2003.

Tab. 5b – Financial assets

('000 CZK)

	31 Dec. 2001	31 Dec. 2002	Description
Long-term	0.00	0.00	
of which: securities and investments			
loans			
miscellaneous			
Short-term	296 032.56	403 958.58	
of which: cash	1 463.60	2 636.95	
of which foreign currency	608.33	1 755.95	
bank accounts	294 544.97	401 276.93	
of which: foreign currency accounts	8 248.71	4 995.96	
cheques			
stamps and vouchers	23.99	44.70	postal and revalidation stamps

MU did not have any long-term financial assets in 2002. Its short-term financial assets, which consist of cash in hand, bank accounts balance and stamps and vouchers, increased by 107 926.02 thousand CZK in 2002. A significant part of that increase is due to the increase of MU bank accounts balance (totalling 106 731.96 thousand CZK). About 48% of that increase showed on the current account and another 48% on the investment account.

Tab. 5c – Inventories

('000 CZK)

	31 Dec. 2001	31 Dec. 2002	Notes
Inventories, total	19 177.00	18 910.24	
of which: material	7 530.21	8 901.20	
work in progress	8.72	0.40	
finished products	10 846.93	9 245.22	
livestock	106.04	106.44	
merchandise	685.10	656.98	
others			

Tab. 5d – Receivables, payables, loans

('000
CZK)

	31 Dec. 2001	31 Dec. 2002	Notes
Receivables - total	36 327.58	36 081.77	
of which: customers	9 266.12	11 671.07	
advance payments	9 578.07	8 914.12	
social security and health insurance institutions			
from employees	2 506.84	1 346.51	
taxes and charges	6.00		
adjustment to receivables	-216.94	-216.94	
others	15 187.49	14 367.01	
Payables, total:	83 913.89	132 422.55	
of which: suppliers	2 919.45	11 446.49	
advance payments received	2 704.53	3 325.17	
to employees	44 581.85	61 596.22	
social security and health insurance institutions	24 475.54	37 069.97	
tax liabilities	8 318.18	14 615.94	
to state budget	864.63	4 146.37	
other	49.71	222.39	
Bank overdrafts and loans			
of which: loans			

As of 31 December 2002, there were almost no changes in MU receivables compared with 31 December 2001. A decrease in receivables from employees reflects the end of the repayment of loans from the Fund of Cultural and Social Needs made in 1998. Receivables from customers are made up of receivables from foreign customers (1 641.66 thousand CZK) and receivables from domestic customers (10 029.41 thousand CZK). Reminder notices are sent to customers whose payments are overdue by the accounting department of the Rector's Office. If reminder notices did not have the desired effect, receivables outstanding were handed over to the legal department of MU.

The increase in payables compared with the end of 2001 is about 50 million CZK.

6. OVERVIEW OF SUBSIDIES FROM STATE BUDGET

6.1 Account for subsidy from the MoE's chapter 333

Tab. 6.1a Non-investment subsidies from MoE's chapter 333 *)

		(whole CZK)					
Line	Non-investment subsidies	Approved budget	Adjusted budget	Provided as of 31.12.2002	Used as of 31.12.2002	Repaid to state budget	Repaid (%)
1	Basic subsidy	848 609 000	1 016 503 000	1 016 503 000	1 013 761 713	2 741 287	0.27
	of which:						
	Index A - Educational activity	836 891 000	842 523 000	842 523 000	842 523 000	0	0.00
	Index C - Student scholarships of doctoral study programmes	11 718 000	48 870 000	48 870 000	48 870 000	0	0.00
	Index D - International students and international co-operation		27 582 000	27 582 000	27 272 037	309 963	1.12
	of which: citizens of countries other than the CR (foreign development aid)		5 932 000	5 932 000	5 932 000	0	0.00
	SOCRATES/ERASMUS, ARION, COMENIUS programmes		20 327 000	20 327 000	20 327 000	0	0.00
	AKTION programme		734 000	734 000	441 354	292 646	39.87
	CEEPUS programme		325 000	325 000	307 682	17 318	5.33
	international students (short-term stays)		264 000	264 000	264 000	0	0.00
	Index F - Educational projects and programmes		9 183 000	9 183 000	9 061 968	121 032	1.32
	Index G - Higher Education Development Fund programmes		8 491 000	8 491 000	8 169 352	321 648	3.79
	Index I - Development programmes		79 854 000	79 854 000	77 865 356	1 988 644	2.49
2	Subsidies to housing and catering (HCA)	53 141 000	53 297 000	53 297 000	53 297 000	0	0.00
3	Subsidies to research and development	91 588 000	264 809 000	264 809 000	263 942 208	866 792	0.33
	of which:						
	institutional - non-specific research	91 588 000	125 547 000	125 547 000	125 547 000	0	0.00
	long-term research programmes		102 440 000	102 440 000	102 357 857	82 143	0.08
	special-purpose subsidies to research and development, total:		36 822 000	36 822 000	36 037 351	784 649	2.13
	LA - INGO		818 000	818 000	818 000	0	0.00
	ME - KONTAKT		2 054 000	2 054 000	1 949 861	104 139	5.07
	OC - COST		1 825 000	1 825 000	1 825 000	0	0.00
	LI - Information resources		12 406 000	12 406 000	11 725 490	680 510	5.49
	LN - Research centres		19 659 000	19 659 000	19 659 000	0	0.00
	LP - Publication of results		60 000	60 000	60 000	0	0.00
4	Total subsidies, Schools of Higher Education Dpt., (Lines 1+2+3)	993 338 000	1 334 609 000	1 334 609 000	1 331 000 921	3 608 079	0.27
5	Other subsidies from MoE to instruction and education		423 000	423 000	410 157	12 843	3.04
	of which:						
	section 22 -		116 000	116 000	109 960	6 040	5.21
	section 25 - organisation, administration, further education of adults		22 000	22 000	22 000	0	0.00
	section 51 - for young people		285 000	285 000	278 197	6 803	2.39
6	Total from chapter 333, MoE (Lines 4+ 5)	993 338 000	1 335 032 000	1 335 032 000	1 331 411 078	3 620 922	0.27

*) exclusive of non-investment subsidies to the Higher Education Development Fund and Index I funded through the programme funding (i.e. through CS)

- Unused non-investment subsidies from the Higher Education Dpt., MoE, of 3 608 079.25 CZK were transferred to the deposit account 6015-821001/0710, variable code VS 17, of MoE CR on 03.02.2003.
- Unused non-investment subsidies from Section 22, MoE, of 6 039.90 CZK were transferred to the deposit account 6015-821001/0710, variable code VS 1803820022 of MoE CR on 31.01.2003.
- Unused non-investment subsidies from Section 51, MoE, of 6 803.39 CZK were transferred to the deposit account 6015-821001/0710, variable code VS 0220251 of MoE CR on 31.01.2003.

Reasons for not fully using non-investment subsidies from MoE's chapter 333

Of the total of 1 335 032 thousand CZK thus allocated, only 3 620 thousand CZK (i.e. 0.27% of the total) were not used, of which 1 334 609 thousand CZK came from the schools of higher education department, of which 3 608 thousand CZK (i.e. 0.27 %) were not used. The unused subsidies were transferred back to the state budget.

The largest part of subsidies unused is in the Index I (Transformation and development programmes for the international student mobility project). Of the total of 3 982 thousand CZK, 1 915 thousand CZK (i.e. 48%) were not used. The main reason was that the faculties did not realise all mobility projects planned in full. This was particularly true about mobility projects planned for the spring semester of 2002 because the letter (ref. no. 12 593/02–30) informing MU the first part of the subsidy had been approved reached MU only on 22 February 2002, and the subsidy was allocated by the Resolution of the MoE on 10.04. 2002, i.e. at the time when some of the students should have already been abroad.

Of the total subsidies to international co-operation of 1 059 thousand CZK (AKTION and CEEPUS programmes), 310 thousand CZK intended for business trips were not used. This was because some of the business trips were not made or they were shorter. It was not possible to use the money for any other purposes.

Of the 8 491 thousand CZK under the Index I designed for the support of studies of the persons requiring special care (assistance for the blind), 121 thousand CZK (i.e. 1.4%) were not used. The main reason for that was the late allocation of the subsidy (Resolution of MoE of 20.09. 2002).

Of the total of 36 822 thousand CZK of MoE specific-purpose subsidies to R&D projects, 785 thousand CZK (2.1%) were not used. In the case of Project LI 01021 (Information resources for R&D), the library database was purchased at a significantly lower price than expected; in the case of Project ME 357 (Contact) the reason was the late date of the subsidy allocation by MoE, whose Resolution was issued on 13.11.2002.

Tab. 6.1b – Subsidies from the state budget for the financing of assets reproduction programmes, MoE's chapter 333 *)

('000 CZK)

Line	Number and name of programme according to ISPROFIN	INVESTMENT					NON - INVESTMENT				
		Adjusted budget	Allocated at 31.12.2002	Used as of 31.12.2002	Subsidy repaid	Subsidy repaid (%)	Adjusted budget	Allocated at 31.12.2002	Used at 31.12.2002	Subsidy repaid	Subsidy repaid (%)
		1	2	3	4	5	6	7	8	9	10
1	Programme 233 330 - Development of MU in Brno	10 000 000	9 999 290	9 999 290	0	0.00	0	0	0	0	0.00
	233 332 0702 MU- Morphological Centre, stage III	10 000 000	9 999 290	9 999 290	0	0.00					
2	Programme 333 310 - Construction and restoration of buildings and structures of universities	68 700 000	68 692 027	68 692 027	0	0.00	9 819 000	9 817 472	9 817 472	0	0.00
	333 311 0709 MU - repair of wiring and utility networks, FoS	8 001 000	8 001 000	8 001 000	0	0.00	440 000	439 341	439 341	0	0.00
	333 311 0712 MU - repair of roofs, Faculty of Science						2 850 000	2 850 000	2 850 000	0	0.00
	333 311 0713 MU - repair of Faculty of Education buildings	7 750 000	7 743 351	7 743 351	0	0.00	400 000	399 995	399 995	0	0.00
	333 311 0715 MU - repair of exchange station, Janáčkovo nám.						586 000	585 900	585 900	0	0.00
	333 311 0720 MU – repairs at the Faculty of Sports Studies	660 000	659 400	659 400	0	0.00	2 100 000	2 099 874	2 099 874	0	0.00
	333 311 0721 MU - repairs at the Faculty of Medicine						905 000	904 759	904 759	0	0.00
	333 311 0722 MU – replacement of windows at Faculty of Law	3 000 000	3 000 000	3 000 000	0	0.00					
	333 311 0723 MU – introduction or extension of IT	25 589 000	25 588 276	25 588 276	0	0.00	395 000	395 000	395 000	0	0.00
	333 311 0799 MU - repairs of buildings of the Faculty of Arts	1 700 000	1 700 000	1 700 000	0	0.00	2 143 000	2 142 603	2 142 603	0	0.00
	333 312 0712 MU - reconstruction of Kounicův Palace	22 000 000	22 000 000	22 000 000	0	0.00					
3	Programme 333 320 - support for conceptual development of instruction at schools of higher education	18 301 000	18 291 045	18 291 045	0	0.00	800 000	800 000	795 279	4 721	0.59
	333 325 0703 MU - 02 Innovation of study programmes (HEDF)	1 785 000	1 775 596	1 775 596	0	0.00					
	333 327 0703 MU - 02 Innovation and development of laboratories	3 358 000	3 358 000	3 358 000	0	0.00	800 000	800 000	795 279	4 721	0.59
	333 328 0706 MU – equipment, centre of microscopic. methods	12 035 000	12 035 000	12 035 000	0	0.00					
	333 328 0707 MU – equipment, seismologic station at Vranov	1 123 000	1 122 449	1 122 449	0	0.00					
4	Programme funding by MoE through ČS (Lines 1+2+3)	97 001 000	96 982 362	96 982 362	0	0.00	10 619 000	10 617 472	10 612 751	4 721	0.04
5	Capital resources for R&D	30 389 000	30 389 000	30 378 164	10 836	0.04					
	Long-term research programmes	24 141 000	24 141 000	24 140 628	372	0.00					
	LA – INGO	2 474 000	2 474 000	2 474 000	0	0.00					
	LN - research centres	3 098 000	3 098 000	3 098 000	0	0.00					
	ME – KONTAKT	56 000	56 000	56 000	0	0.00					
	OC – COST	620 000	620 000	609 536	10 464	1.69					
6	Investment subsidies from MoE, chapter 333 (Lines 4 + 5)	127 390 000	127 371 362	127 360 526	10 836	0.01					

*) including non-investment programme financing through ČS in the case of the HEDF and Index I

The data are based on individual lines of Table PROGFIN 3, in CZK and are rounded up.

- columns 1 and 6 are based on Line A4 of PROGFIN 3, the numbers here are those given in decisions on subsidies from the state budget for 2002 (column 1: investment subsidies, column 6: non-investment subsidies)
- columns 2 and 7 are based on Line B9 of PROGFIN 3, financial resources released for 2002 project in the form of “Limit notification” of investment and non-investment resources
- columns 3 and 8 are based on Line C9 of PROGFIN 3 - financial resources really used (paid) in 2002
- columns 4 and 9 are based on Line D0 of PROGFIN 3 - payment to the state budget made by ČS

Repayments of unused (investment and non-investment) subsidies for the financing of programmes from column 9 into the state budget are made by Česká spořitelna Savings Bank.

The repayment of the non-investment subsidy from the HEDF, Group H, for project 668 – dr. Peňáz (Line 3, column 9) of 4 721.15 CZK was an exception. It was credited by the ČS to the MU account and MU credited it to the MoE account on 27.12.2002.

Unused investment resources of 10.464.10 CZK from R&D projects of the MoE - COST were credited to the deposit account 6015-821001/0710, variable code 17 of the MoE on 03.02.2003.

Unused investment resources of 372.10 CZK from long-term research programmes of the MoE were credited to the deposit account 6015-821001/0710, variable code 17, of the MoE on 04.02.2003.

6.2 Subsidies from other chapters of the state budget and other subsidies

Tab. 6.2a – Subsidies other chapters of the state budget and other subsidies - non-investment resources

(CZK)

Line	Provided from	Allocated as of 31.12.2002			Used as of 31.12.2002			Subsidies repaid			Subsidy repaym't (%)
		Operations	R&D	Total	Operations	R&D	Total	Operation	R&D	Total	
1	state budget chapters(excluding MoE), total	1 480 000	60 070 886	61 550 886	1 467 323	59 573 301	61 040 624	12 677	497 585	510 262	0.83
	of which:										
	Grant Agency of Czech Republic		44 542 000	44 542 000		44 413 740	44 413 740		128 260	128 260	0.29
	IGA Ministry of Health		9 370 000	9 370 000		9 005 675	9 005 675		364 325	364 325	3.89
	Ministry of Health	1 075 000	1 544 886	2 619 886	1 062 323	1 544 886	2 607 209	12 677		12 677	0.82
	Ministry of Culture	205 000	1 249 000	1 454 000	205 000	1 249 000	1 454 000				0
	Ministry of Labour and Social Affairs	200 000		200 000	200 000		200 000				0
	Ministry of Agriculture		554 000	554 000		554 000	554 000				0
	Ministry of the Environment		235 000	235 000		235 000	235 000				0
	Grant Agency, Czech Academy of Sciences		2 576 000	2 576 000		2 571 000	2 571 000		5 000	5 000	0.19
2	From regional authorities, state funds, total:	50	0	50	50	0	50	0	0	0	0
	of which: Metropolitan Council of City of Brno	50		50	50		50	0		0	
3	From abroad, total:	16 887 575	16 500 962	33 388 537	16 887 575	16 500 962	33 388 537	0	0	0	0
	of which:										
	EU	1 804 879	12 665 560	14 470 439	1 804 879	12 665 560	14 470 439				0
	NATO		1 087 108	1 087 108	0	1 087 108	1 087 108				0
	SOCRATES/ERASMUS	9 144 594		9 144 594	9 144 594	0	9 144 594				0
	COPERNICUS			0	0	0	0				0
	Jean MONNET		116 868	116 868	0	116 868	116 868				0
	LEONARDO		1 796 361	1 796 361	0	1 796 361	1 796 361				0
	Others	5 938 102	835 065	6 773 167	5 938 102	835 065	6 773 167				0
4	Total: (Lines 1+2+3)	18 367 625	76 571 848	94 939 473	18 354 948	76 074 263	94 429 210	12 677	497 585	510 263	0.54

Non-investment subsidy resources not utilized:

- 128 259.97 CZK transferred back to of the Grant Agency of Czech Republic on 03.02.200, variable code 216224.
- 12 677.40 CZK transferred back to the Ministry of Health (projects excluding R&D) on 31.01.2003 to Account 6015-2528001/0710, variable code 2229.
- 36 4325.38 CZK transferred back to the IGA of the Ministry of Health on 03.02.2003 to Account 6015-2528001/0710, variable code 2158
- 5.000 CZK transferred back to the Grant Agency of the Academy of Science of the Czech Republic on 31.01.2003, Account 6015-1322001/0710, variable code 216224

Tab. 6.2b – Investments subsidies from other chapters of state budget and from abroad

(CZK)

Line	Number and name of programme according to ISPROFIN	INVESTMENT					NON - INVESTMENT				
		Adjusted budget	Allocated as of 31.12.2002	Used as of 31.12.2002	Amount repaid	Amount repaid (%)	Adjusted budget	Allocated as of 31.12.2002	Used as of 31.12.2002	Amount repaid	Amount repaid %
		1	2	3	4	5	6	7	8	9	10
1	Programme funding, other chapters of state budget, through ČS	181 000	181 000	181 000	0	0.00					
	322 040 2840 Energy audits of MU halls of residence (ČEA)	181 000	181 000	181 000	0	0.00					
2	Capital resources for operation, other chapters of SB and abroad	711 518	711 518	711 518	0	0.00					
	from other chapters of state budget										
	from budgets of regional authorities and state funds for R&D										
	from abroad	711 518	711 518	711 518	0	0.00					
3	Capital resources for R&D from other chapters of SB and abroad	1 830 985	1 830 985	1 826 633	4 352	0.24					
	from other chapters of state budget - Grant Agency of Czech Republic	1 069 000	1 069 000	1 064 648	4 352	0.41					
	from budgets of regional authorities and state funds for R&D										
	from abroad	761 985	761 985	761 985	0	0.00					
4	Investment resources, other SB chapters and abroad (Lines 1-3)	2 723 503	2 723 503	2 719 151	4 352	0.16					

Investment resources of 4 351.89 CZK from the Grant Agency of Czech Republic subsidy were transferred on 03.02.2003, variable code 216224.

Tab. 6.3a – Non-investment subsidies, total

(CZK)

Line	Provider	Allocated as of 31.12.2002			Used as of 31.12.2002			Subsidies repaid			
		Operations	R&D	Total	Operations	R&D	Total	Operations	R&D	Total	(%)
1	from chapter 333 of the MoE	1 080 840 472	264 809 000	1 345 649 472	1 078 081 621	263 942 208	1 342 023 829	2 758 851	866 792	3 625 643	0.27
	of which – exclusive of programme financing	1 070 223 000	264 809 000	1 335 032 000	1 067 468 870	263 942 208	1 331 411 078	2 754 130	866 792	3 620 922	0.27
	– programme financing	10 617 472		10 617 472	10 612 751		10 612 751	4 721	0	4 721	0.04
2	from other chapters of the state budget	1 480 000	60 070 886	61 550 886	1 467 323	59 573 301	61 040 624	12 677	497 585	510 262	0.83
3	State budget total	1 082 320 472	324 879 886	1 407 200 358	1 079 548 944	323 515 509	1 403 064 453	2 771 528	1 364 377	4 135 905	0.29
4	subsidies from budgets of regional authorities	50 000		50 000	50 000		50 000	0		0	0.00
5	subsidies from abroad	16 887 575	16 500 962	33 388 537	16 887 575	16 500 962	33 388 537	0		0	0.00
6	Subsidies total	1 099 258 047	341 380 848	1 440 638 895	1 096 486 519	340 016 471	1 436 502 990	2 771 528	1 364 377	4 135 905	0.29

Tab. 6.3b – Investment subsidies, total

(CZK)

Line	Provider	Allocated as of 31.12.2002			Used as of 31.12.2002			Subsidies repaid			
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	(%)
1	from chapter 333 of the MoE	96 982 362	30 389 000	127 371 362	96 982 362	30 378 164	127 360 526	0	10 836	10 836	0.01
	of which: systemic subsidies	86 983 072	30 389 000	117 372 072	86 983 072	30 378 164	117 361 236	0	10 836	10 836	0.01
	– individual subsidies	9 999 290		9 999 290	9 999 290		9 999 290	0		0	0.00
2	from other chapters of the SB - systemic subsidies	181 000	1 069 000	1 250 000	181 000	1 064 648	1 245 648	0	4 352	4 352	0.35
3	State budget subsidies, total	97 163 362	31 458 000	128 621 362	97 163 362	31 442 812	128 606 174	0	15 188	15 188	0.01
	of which – systemic subsidies	87 164 072	31 458 000	118 622 072	87 164 072	31 442 812	118 606 884	0	15 188	15 188	0.01
	– individual subsidies	9 999 290		9 999 290	9 999 290		9 999 290	0		0	0.00
4	subsidies from budgets of regional authorities										
5	subsidies from abroad	711 518	761 985	1 473 503	711 518	761 985	1 473 503	0	0	0	0.00
6	Subsidies total	97 874 880	32 219 985	130 094 865	97 874 880	32 204 797	130 079 677	0	15 188	15 188	0.01

7. SCHOLARSHIPS AND SERVICES TO STUDENTS

Tab. 7 – Number of students

	2000	2001	2002	02 / 01 Index
Numbers of students at 31 December	18 867	21 178	24 451	115.45
of which: budget students (except financing codes 2, 6 and 7)	18 603	20 936	24 246	115.81
international students attending courses in foreign languages *)	229	199	163	81.91
students under international agreements and government decrees **)	35	43	39	90.70
students financed from other budget chapters***)	0	0	3	

Note:

*) SIMS financing code 6

***) SIMS financing code 7

****) SIMS financing code 2

Tab. 7b – Scholarships

('000 CZK)

	MoE Index C	From MoE subsidy total	Other resources	Scholarship fund	Total as of 31.12.2002
Scholarships, total: (from Tab.2.2.1 and additional data)	48 870.00	80 729.72	15 258.55	1 010.39	96 998.66
of which: DSP – PhD students	47 903.13	48 038.13	0.00		48 038.13
international students		2 843.01	623.72	26.40	3 493.13
merit scholarships		684.27		405.78	1 090.05
for creative achievements		3 466.69	5 115.29	18.00	8 599.98
social needs		28.20		14.00	42.20
worthy of special attention	966.87	4 147.64	2 738.44	546.21	7 432.29
to abroad		21 521.78	6 781.10		28 302.88

Tab. 7c – Catering

	Number of main meals served	Revenues from meal tickets ('000 CZK)	Total non-investment costs for canteen operation ('000 CZK)	Subsidies from MoE ('000 CZK)	Other subsidies, gifts, etc. ('000 CZK)	Extramural activity ('000 CZK)	Average non-investment costs per meal (CZK)
	1	2	3	4	5	6	7
Total	971 753	20 311	54 516	14 321	-	12 670	56,10
Students	591 254	11 899	26 323				44,50

Notes:

column 2 - Line 1 includes all revenues generated by core activities of the canteens

Line 2 includes revenues generated by canteens by providing meals to students

column 3 - Line 1 includes all non-investment costs of canteens operations including costs of the complementary activities and 40% of overheads

Line 2 includes costs of providing meals to students exclusive of raw materials plus 40% of administrative overheads (excluding catering at MU events)

column 6 - Line 1 includes revenues of canteens from complementary activities

column 7 - Line 1: an increase in average costs per meal compared with 2001 is caused by increasing costs of large repairs and higher prices of equipment due to stricter hygienic requirements

Line 2: ditto

Tab. 7d – Housing

Housing in halls of residence, total / students	Revenues from students, total / students ('000 CZK)	Total non-invest. costs, student housing ('000 CZK)	Subsidy from the MoE ('000 CZK)	Other subsidies, gifts, etc ('000 CZK)	Complement. activities ('000 CZK)	Average fees in CZK per year/month	Non-investment costs/student (CZK)
1	2	3	4	5	6	7	8
4 477	44 569	83 031	40 070		11 444	9 289	
4 130	38 367	78 404		-		1 032	18 984

Notes:

column 2 - Line 1 includes all revenues generated by core activities of the halls of residence

Line 2 includes revenues from halls of residence fees

column 3 - Line 1 includes all non-investment costs of halls of residence including the complementary activity costs plus 60% of administrative overheads

Line 2 includes the costs of student housing plus 60% of administrative overheads excluding accommodation provided for MU events

column 4 - Line 1 includes subsidy for student accommodation from MoE of 38 820 thousand CZK, and another 1 250 thousand CZK, a part of MoE subsidy for the accommodation of international students

column 6 - Line 1 includes the revenues of halls of residence from complementary activities

CONCLUSIONS

Evaluation of measures set for 2002

- d₁) *All cost centres at MU shall be in the black in 2002.*
Fulfilled: all costs centres were in the black at the end of 2002.
- d₂) *To complete the updating of all MU internal regulations, especially those governing the flow and audits of primary accounting documents.*
In 2002, ten internal MU regulations were issued and/or amended, and relevant methodological guidelines were regularly issued to assist management in different areas. At the same time, mandatory flowcharts for documents within the individual officers' responsibilities in accordance with the Organisation Manual of MU were developed.
- d₃) *To carry out public procurement procedures for the start of engineering preparation of the Bohunice University Campus project under the sub-programme 233 331.*
Public procurements procedures for the selection of the general designer, project manager and legal consultant were started in 2002. Offers to develop project documentation and to act as project manager were received. The contract with the general designer was executed in February 2002 and the contract with the legal consultant in April 2003. The tender procedure for the selection of the project manager were not completed at the time when the annual report was prepared, because the MU's decision about the most suitable offer was being reviewed by the Office for the Protection of Economic Competition.
- d₄) *To update construction schedules and feasibility studies for the Faculty of Medicine, the Faculty of Science and the Faculty of Sports Studies*
The construction programme for the Bohunice University Campus project comprising the Faculty of Medicine, a major part of the Faculty of Science and the Faculty of Sports Studies was prepared and approved by MU management in July 2002. Construction programmes for the reconstruction of the building at Joštova and of the Kotlářská campus were also prepared as part of investment plans.
- d₅) *To execute investment projects according to approved MU investment plan for 2002*
Investment projects were realised as approved. The only exception was MORFO III, where works planned for 2002 were not completed in full due to the delayed beginning of the project. The initial delay will not, however, jeopardize the timely completion of the project. Neither do some minor delays in the preparation of documents for some construction projects started in 2003 rule out timely completion of those projects.

Main tasks for 2003

- 1) To start the construction of the Bohunice University Campus
Timetable: in 2003, project to be completed in 2006
- 2) To complete MORFO III
Completion date: 2003
- 3) To start the reconstruction of the structure at Joštova Street and the Kotlářská campus
Completion date: 2003
- 4) At intervals, to carry out audits how purpose-specific subsidies from the state budget are being used at individual MU workplaces, and to make requests for changes in subsidy allocation conditions and/or their purpose (in the case of MoE subsidies that should include an application for transfer under a different index) in time.
Timetable: continuously
- 5) To execute a contract for a continuous audit of MU financial performance, and for audit of the annual financial statements at 31.12.2003.
Completion date: first quarter of 2003
- 6) To update the existing financial management regulations in co-operation with the auditor, and to work out a draft of new regulations in accordance with the auditor's suggestions.
Timetable: continuously
- 7) To make the transfer of low-value fixed assets registers to network processing possible (the Magion assets management module).
Completion date: 2003
- 8) To build computer-based registers for documents, particularly of records of contract executed, in the MU information system.
Completion date: 2003