



Masaryk University in Brno
Žerotínovo nám. 9, 601 77 Brno
File Number Xxx/02

ANNUAL REPORT ON ECONOMY



MASARYK UNIVERSITY IN BRNO FOR 2001

Brno, April 2002

Prepared by: Economic Department of Rector's Office of the MU

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Introduction

Basic Characteristics of the Year 2001

The submitted annual report on the economy of the Masaryk University in Brno (further on the MU only), in which we think back of the last year, is throughout positive after a three years pause. We succeeded in what we have expected for the year 2001 in the complex analysis of the year 2000, i.e. to achieve a positive economic result.

The vehemence of measures at all levels of the university brought the economic result of 52,9 MCZK. Even after the deduction of ca. 15 MCZK (revenue of the sale of the building of the legal medicine) from the economic result of 2001, the profit of almost 38 MCZK still remains and moreover this profit was achieved in all economic centres of the MU. After a long period, no partial unit closed the year 2001 with a negative economic result and that is the most appreciated fact.

The results of economy of the MU in the year 2001 were achieved in the situation when problems with financing of public universities persist in the whole resort. That is a subject of permanent analyses and negotiations of the Czech Conference of Rectors, of the Council of Universities and of the Club of Bursars.

We expect that in case of system changes prepared at the level of the Ministry of Education, Youth and Sport (MEYS), most important of which are solving the problems of financing the increased number of students, modification of the demand factors of the study programs and solving the problems of financing residential hall and canteens, the potential of the MU will be sufficient to cover its development including the development of its infrastructure.

The year 2001 proved that many of the measures taken by the management of the MU since 1999 were substantiated and brought expected results which due to inertia come with a time delay.

As well as in the previous year, the analysing and auditing activity has to focus in the year 2002 to key cost items of the university budget. It is necessary to carry on the process of rationalisation of the units and optimisation of the activities in order to prove that the positive result of economy in the year 2001 was not an accidental event but that the trend is permanent.

The importance of the task follows from the fact that the costs (as shown in the analysing tables below) have been growing exponentially in many cases and that they will certainly grow in the near future, as well, in relation to completing the technical infrastructure and improving the comfort and equipment level of the work places.

Balance of Economy of the Year 2001

The strong and weak points of our school can be deduced from the results of the economy. First of all, both movable and immovable assets of the university grow each year. The immovable assets of the university grew in the year 2001 by almost 190 MCZK due to completion and putting into utilisation of buildings and reconstructions. Also in the area of the computer technology, software, machines and equipment, we increase each year the level of movable assets by tens to hundreds of MCZK. All this is true even before the start of the crucial project of the development which is the execution of the University Campus in Bohunice. The results are manifested both immediately and in the long-term (the depreciation expenses, the increase of the maintenance, the increase of operation costs, mainly of energies).

We can deduce from the analysis of revenues and costs why such a significant economic result could be achieved from year to year. It is not only due to the reduction of labour wage costs by more than 2 % in comparison with 2000 but also due to the reduction of the maintenance cost by more than 28 % and reduction of depreciation expenses by more than

3 %. We will have to focus our attention to these areas in the year 2002 and in the following years as well with the purpose of increasing objectiveness.

The agreeable fact is that the salaries increased by 8 % while the total labour wage costs were reduced. This is a prove of human resource politics aiming to the rationalisation of working teams and their material motivation at the economic results.

The analysis of economy in the year 2001 show also the weaknesses of the MU. The own revenues did not reach the level of the year 2000 though they represent almost 20,5 % of total revenues. It means that the MU belongs to the top public universities.

The complementary activity has been stagnating with regard to own revenues for several years. The sources from this area represent a reserve to which the attention of the management of the MU should be focused.

It is a current must to increase our own results. The growth of the infrastructure will bring a substantial increase of the operational cost and the MU must have resources to cover these costs as well as to reimburse the credits.

The annual increase of the energy cost of almost 27,3 % compared with the year 2000 is a warning signal for the coming period.

The efficiency of the research activity, the success rate in grants, the achieving of profits in residential halls and canteens and receiving revenues from life-long education or from paying students are also resources which are prepared in the long term and which get started with difficulty. With regard to ambitious development projects of the MU it is necessary to take these resources into serious consideration.

Evaluation of Investment Development of the MU in the Year 2001

The investment development of the MU has been following for many years two principle directions:

- preparation of the University Campus Bohunice including the execution of preliminary buildings in the site in question,
- reconstruction and modernisation of existing buildings and areas of the MU, in which the activities of the MU will be carried out.

The financial volume invested within the MU in relation to the two above mentioned directions amounts annually to approximately 300 MCZK.

In the year 2001, it was almost 260 MCZK originating from both individual and system subsidies of the MEYS, as well as from the own Fund of Reproduction of Investment Assets.

The most important projects executed in the year 2001 were as follows:

- project of Morphologic Centre (further on MORFO only) I. in Bohunice,
- project of the library of Faculty of Arts and Faculty of Social studies in Arne Novák Street 1,
- renovation of assembly hall of Faculty of Arts in Kotlářská Street 2,
- preliminary project MORFO II. for Faculty of Science in Kamenice Street 3,
- beginning of reconstruction of Kounic Palace in Žerotín Square 9.

As in previous years, tenths of other smaller investment projects were executed apart from this construction investments including purchases of machines and equipment, of the computer hardware and software.

The above mentioned activities and similar activities will be included since the year 2002 into the subprogram 233 332 within the so called program financing. The crucial project – University Campus Bohunice will be under the code number 233 331 a sharply followed investment, the basement of which is the documentation prepared in the year 2001 and already approved by the Government and the Parliament of the Czech Republic.

The targets of the year 2001 were fulfilled by more than 100 %, the impact of which to be appreciated only by future generations.

Important Factors Influencing the Year 2001

The below analysis show that key factors influencing the economy in the year 2001 were as follows:

1. Maintaining the concept of the MU even in the difficult situation of financing the public universities in the Czech Republic.
2. Enforcing the change of behaviour of all partial units of the MU with the aim to achieve positive economic results.
3. Essential reversal in the direction of balanced budgets at the three faculties economically loosing until now.
4. Persistency in preparation and execution of the long-term development of the MU resulting in the approval of the program 233 330.

Many thanks to all who have contributed to the good results of the year 2001.

Ing. František Gale
Bursar of the MU

1. Annual Statement of Finance

1.1 Balance Sheet

Organisation: **Masaryk University in Brno**

Table 1.1 Balance sheet

Fin. statement NO 1-01

ASSETS

(TCZK)

		Line	Status on January 1st, 2001	Status on Dec. 31st, 2001
a		b	1	2
A. Fixed assets		(Line 9-15+26-33+40)	1 847 568,63	2 272 783,18
1. Intangible fixed assets	Intangible results of research and development	(012)	2	
	Software	(013)	3	23 498,85
	Valuable rights	(014)	4	
	Low-value intangible fixed assets	(018)	5	5 043,95
	Other intangible fixed assets	(019)	6	
	Acquisition of intangible fixed assets	(041)	7	3 193,64
	Advance payments for intangible fixed assets	(051)	8	
Sum of lines 2 to 8		9	31 736,44	49 414,47
2. Accumulated depreciation of	intangible results of research and development	(072)	10	
	software	(073)	11	14 408,51
	valuable rights	(074)	12	
	low-value intangible fixed assets	(078)	13	5 043,95
	other intangible fixed assets	(079)	14	
Sum of lines 10 to 14		15	19 452,46	34 699,65
3. Tangible fixed assets	Land	(031)	16	127 934,52
	Works and objects of art	(032)	17	4 778,92
	Buildings	(021)	18	1 498 515,78
	Separate movables and sets of movables	(022)	19	896 124,54
	Perennial crops	(025)	20	
	Breeding and draught animals	(026)	21	
	Low-value tangible fixed assets	(028)	22	384 467,86
	Other tangible fixed assets	(029)	23	
	Acquisition of tangible fixed assets	(042)	24	202 803,45
Advance payments for tangible fixed assets	(052)	25	14 626,90	
Sum of lines 16 to 25		26	3 129 251,97	3 726 913,76
4. Accumulated depreciation of	buildings	(081)	27	303 549,18
	separate movables and sets of movables	(082)	28	605 950,28
	perennial crops	(085)	29	
	breeding and draught animals	(086)	30	
	low-value tangible fixed assets	(088)	31	384 467,86
	other tangible fixed assets	(089)	32	
Sum of lines 27 to 32		33	1 293 967,32	1 468 845,40
5. Long-term current liquid assets	Shares and ownership interests with controlling influence in enterprises	(061)	34	
	Shares and ownership interests with substantial influence in enterprises	(062)	35	
	Other securities and ownership interests	(063)	36	
	Inter-company loans	(066)	37	
	Other long-term loans	(067)	38	
	Other long-term current liquid assets	(069)	39	
Sum of lines 34 to 39		40	0,00	0,00

B. Short-term Assets (Line 51+69+77+82)			41	289 460,31	354 534,65
1. Inventory	Material in store	(112)	42	8 187,97	7 493,51
	Material in transit	(119)	43	80,78	36,70
	Work in progress	(121)	44	100,49	8,72
	Semi-finished products of own production	(122)	45		
	Finished products	(123)	46	9 361,11	10 846,93
	Animals	(124)	47		106,04
	Merchandise in store	(132)	48	2 721,42	685,10
	Merchandise in transit	(139)	49		
Advance payments for inventory	(from account 314)		50		
Sum of lines 42 to 50			51	20 451,77	19 177,00
2. Receivables	Customers	(311)	52	7 022,01	9 266,12
	Bills of exchange to be collected	(312)	53		
	Receivables for discounted securities	(313)	54		
	Operational advance payments made	(314 except line 50)	55	5 472,12	9 578,07
	Other receivables	(315)	56	381,30	-11,54
	Receivables from employees	(335)	57	1 519,16	2 506,84
	Receivables from institutions of social security and health insurance	(336)	58		
	Income taxes	(341)	59	4 687,27	
	Other direct taxes	(342)	60		
	Value added tax	(343)	61		
	Other taxes and fees	(345)	62	6,01	6,00
	Claims for subsidies and other settlements with state budget	(346)	63		
	Claims for subsidies and other settlements with budget of institutions of autonomous territorial entities	(348)	64		
	Receivables from participants in an association	(358)	65		
	Receivables from issued bonds	(375)	66		
Sundry receivables	(378)	67	357,51	15 199,03	
Adjustment to receivables	(391)	68	216,94	216,94	
Sum of lines 52 to 67 minus 68			69	19 228,44	36 327,58
3. Short-term current liquid assets	Cash	(211)	70	2 173,91	1 463,60
	Stamps and vouchers	(213)	71	34,25	23,99
	Bank accounts	(221)	72	243 491,17	294 544,97
	Shares and similar securities	(251)	73		
	Bonds, debentures and similar securities	(253)	74		
	Other bonds	(256)	75		
Cash in transit	(+261)	76			
Sum of lines 70 to 76			77	245 699,33	296 032,56
4. Temporary asset accounts	Deferred expenses	(381)	78	3 819,03	2 140,17
	Accrued revenue	(385)	79	135,91	624,14
	Foreign currency exchange losses	(386)	80		
	Estimated receivables	(388)	81	125,83	233,20
Sum of lines 78 to 81			82	4 080,77	2 997,51
TOTAL ASSETS (Line 1 + 41)			83	2 137 028,94	2 627 317,83
Check number (line 1 to 83)			997	13 802 228,76	16 523 885,40

LIABILITIES

(TCZK)

		Line	Status on Jan. 1st, 2001	Status on Dec. 31st, 2001
a		b	1	2
A. Own resources for coverage of fixed and current assets (Line 87 + 91)		84	2 010 781,27	2 490 512,81
1.	Own equity (901)	85	1 873 873,87	2 303 790,95
Equity	Funds (911)	86	139 598,35	133 765,80
Sum of lines 85 and 86		87	2 013 472,22	2 437 556,75
2.	Account of economic result (+963)	88	x	52 956,06
Economic result	Economic result under approval procedure (+931)	89	-2 690,95	x
	Undistributed profit, accumulated loss of past years (+932)	90		
Sum of lines 88 to 90		91	-2 690,95	52 956,06
B. Foreign resources (Line 93+99+116+123+128)		92	126 247,67	136 805,05
1. Legal reserves (941)		93		
2.	Issued securities (953)	94		
	Liabilities from lease (954)	95		
	Received long-term advances (955)	96		
	Long-term bills of exchange to be paid (958)	97		
	Other long-term liabilities (959)	98		
Sum of lines 94 to 98		99	0,00	0,00
3.	Suppliers (321)	100	14 317,06	2 919,45
	Bills of exchange to be paid (322)	101		
	Advance payments received (324)	102	3 251,78	2 704,53
	Other payables (325)	103	357,93	49,71
	Employees (331)	104	8 927,35	8 647,74
	Other payables to employees (333)	105	28 865,18	35 934,11
	Payables to institutions of social security and health insurance (336)	106	21 236,01	24 475,54
	Income taxes (341)	107		
	Other direct taxes (342)	108	6 791,30	7 905,70
	Value added tax (343)	109	369,93	412,48
	Other taxes and fees (345)	110		
	Payables to state budget (346)	111	281,56	864,63
	Payables to budgets of institutions of autonomous territorial entities (348)	112		
	Payables for unpaid subscribed shares and participations (367)	113		
Payables to participants in an association (368)	114			
Sundry liabilities (379)	115	168,60		
Sum of lines 100 to 115		116	84 566,70	83 913,89
4.	Long-term bank credits (951)	117		
	Short-term bank credits (231)	118		
	Credits for discounted securities (232)	119		
	Issued short-term bonds (241)	120		
	Own bonds issued (-255)	121		
	Received financial assistance (249)	122		
Sum of lines 117 to 122		123	0,00	0,00
5.	Accrued expenses (383)	124	3 998,44	3 487,87
	Deferred revenue (384)	125	34 735,72	43 742,94
	Foreign currency exchange gains (387)	126		
	Estimated payables (389)	127	2 946,81	5 660,35
Sum of lines 124 to 127		128	41 680,97	52 891,16
LIABILITIES - TOTAL (Line 84+92)		129	2 137 028,94	2 627 317,86
Check number (line 84 to 129)		998	8 548 115,76	10 509 271,44

The MU is not obliged by law to pass through audit, that is why no auditor's statement is attached to the final accounts.

Comments to more significant changes of accounts of the Balance Sheet:

- The growth in the line 5 - low-value intangible fixed assets (account 018) is caused by low-value intangible fixed assets being charged on June 30th, 2001 on account No. 018 in compliance with valid Accounting instructions for non-profit organisations for the year 2001 (registered until Dec. 31st, 2000 in the operation evidence). This growth is noticeable also in the line 13 - accumulated depreciation to intangible fixed assets (account 078).
- The growth in the line 16 - land (account 031) is caused by charging of reproduction historical price of the land not yet registered in the accounting.
- The growth in the line 17 – works and objects of art (account 032) is caused by the works and objects of art being charged on June 30th, 2001 on account No. 032 in compliance with valid Accounting instructions for non-profit organisations for the year 2001.
- The growth in the lines 16 a line 17 results also into the growth in the line 85 – own equity. Further growth of own equity is caused by charging of received subsidies on accounts of intangible and tangible fixed assets.
- The growth in the line 18 - buildings (account 021) is caused by the charging on the account of the buildings put into utilisation in the year 2001, thereof:

residential halls Komárov – Lomená	23 000 000 CZK
Centre of Further Education Šlapanice – general reconstruction	16 660 066 CZK
reconstruction and modernisation of residential halls Sladkého	20 449 247 CZK
Morphological Centre I – Institute of Anatomy (Faculty of Medicine)	129 969 745 CZK
- The growth in the line 55 - operational advance payments made – is caused by the increase of operation advance payments for energies.
- The growth in the line 67 – other receivables (account 378) is caused by the revenue from the sale of tangible fixed asset being charged on the account – namely the sale of the building of Legal Medicine on Tvrdého Street to St. Ann Faculty Hospital. Approval of the Managing Board was given on September 26th,2001 and this approval was announced to the Ministry of Education, Youth and Sport of Czech Republic (MEYS) within the statutory time limit. The entry became legally effective on November 28th,2001. The reimbursement of the purchase price of 15,424.930,- CZK was agreed by the annex of the Purchase Contract in the form of the following payment schedule: the Buyer settled the first payment of 100 TCZK in the year 2001, the amount of 900 TCZK shall be settled in the year 2002, the amounts of 4.8 MCZK shall be settled in each year of the period 2003 to 2005 and the outstanding amount of 24.930,- CZK shall be paid before 5.3.2006.

1.2. Statement of Profit and Loss (Account NO 2-01)

Table 1.2 STATEMENT OF PROFIT AND LOSS – summary for the MU

(TCZK)

Account number	Index name	Line	Main activity	Complementary activities	Total
			5	6	8
501	Material consumption	1	174 504,75	11 517,26	186 022,01
502	Energy consumption	2	67 492,96	2 648,96	70 141,92
503	Consumption of other non-inventory supplies	3			0,00
504	Merchandise sold	4	2 891,72	2 736,22	5 627,94
511	Repairs and maintenance	5	58 751,91	1 798,91	60 550,82
512	Travel expenses	6	26 562,36	1 025,78	27 588,14
513	Representation expenses	7	924,82	55,42	980,24
518	Other services	8	165 582,64	8 286,00	173 868,64
521	Wages and salaries	9	490 545,44	15 897,34	506 442,78
524	Legal social insurance	10	164 337,22	4 932,97	169 270,19
525	Other social insurance	11			0,00
527	Legal social security expenses	12	1 312,27		1 312,27
528	Other social security expenses	13			0,00
531	Road-traffic tax	14	103,70	25,48	129,18
532	Real estate tax	15			0,00

538	Other taxes and fees	16	17,54	35,56	53,10
541	Contractual payments for delay	17	5,81	0,02	5,83
542	Other fines and penalties	18	11,84		11,84
543	Bad debt write-off	19	24,38	83,45	107,83
544	Interest	20	23,06		23,06
545	Exchange-rate losses	21	2 156,79	12,83	2 169,62
546	Presents	22	10,00	0,20	10,20
548	Shortages and damage	23	142,28	1,19	143,47
549	Sundry other costs	24	111 871,77	3 132,62	115 004,39
551	Depreciation expense of intangible and tangible fixed assets	25	131 977,01	1 066,89	133 043,90
552	Residual price of sold intangible and tangible fixed assets	26	1 448,24	42,99	1 491,23
553	Sold securities and participations	27			0,00
554	Sold material	28	0,44		0,44
556	Addition to legal reserves	29			0,00
559	Addition to legal adjustments	30			0,00
581	Received contributions accounted between org. units	31			0,00
582	Received contributions accounted between org. units	32			0,00
Class account 5 - total (line 1 to 32)		33	1 400 698,95	53 300,09	1 453 999,04
601	Revenues from own products	34	556,52	2 463,93	3 020,45
602	Revenues from sale of services	35	142 608,70	63 705,11	206 313,81
604	Revenues from merchandise sold	36	3 747,34	3 948,64	7 695,98
611	Change of inventory level of work-in-progress	37	26,98		26,98
612	Change of inventory level of semi-finished products	38			0,00
613	Change of inventory level of finished products	39	9,03	-1 475,20	-1 466,17
614	Change of animal inventory	40		106,04	106,04
621	Capitalisation of material and merchandise	41	2 990,62		2 990,62
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 charge	45	1 503,98	28,44	1 532,42
642	Other fines and penalties	46			0,00
643	Payments for remitted receivables	47			0,00
644	Interest	48	18 565,61		18 565,61
645	Exchange rate profit	49	-1 190,61	-25,73	-1 216,34
648	Accounting for funds	50	1 225,38		1 225,38
649	Sundry other revenues	51	49 390,64	1 346,64	50 737,28
652	Revenues from sale of intangible and tangible fixed assets	52	15 894,01		15 894,01
653	Revenues from sale of securities and participations	53			0,00
654	Revenues from sale of material	54	187,01	11,53	198,54
655	Revenues from short-term current liquid assets	55			0,00
656	Accounting for legal reserves	56			0,00
657	Revenues from long-term current liquid assets	57			0,00
659	Accounting for legal adjustments	58			0,00
681	Received contributions accounted between org. units	59			0,00
682	Received contributions	60	2 870,32		2 870,32
684	Received membership fees	61			0,00
691	Operation subsidies	62	1 199 396,21		1 199 396,21
Class account 6 - total (line 34 to 62)		63	1 437 781,74	70 109,40	1 507 891,14
Economic pre-tax result (line 63-33)		64	37 082,79	16 809,31	53 892,10
591	Income taxes	65	935,99		935,99
595	Supplementary income tax	66			
Economic after tax result (line 64-65-66)(±)		67	36 146,80	16 809,31	52 956,11
Check number		999	5 751 126,96	280 437,60	6 031 564,56

To line 62 - total subsidies actually received (Czech Savings Bank - used) from state budget, from budget of higher territorial autonomous entities and from abroad

Table 1.2a PROFIT AND LOSS STATEMENT -

The MU without Board of Residential Halls and Canteens (BRC)

(TCZK)

Account number	Index name	Line	Main activity	Complementary activities	Total
			5	6	8
501	Material consumption	1	151 410,78	6 110,86	157 521,64
502	Energy consumption	2	42 053,52	1 013,63	43 067,15
503	Consumption of other non-inventory supplies	3			0,00
504	Merchandise sold	4	2 891,72	282,05	3 173,77
511	Repairs and maintenance	5	34 835,12	390,94	35 226,06
512	Travel expenses	6	26 483,88	995,36	27 479,24
513	Representation expenses	7	918,27	55,42	973,69
518	Other services	8	158 770,32	7 581,48	166 351,80
521	Wages and salaries	9	467 009,98	12 024,32	479 034,30
524	Legal social insurance	10	156 230,64	3 587,66	159 818,30
525	Other social insurance	11			0,00
527	Legal social security expenses	12	1 312,27		1 312,27
528	Other social security expenses	13			0,00
531	Road-traffic tax	14	103,70	16,28	119,98
532	Real estate tax	15			0,00
538	Other taxes and fees	16	15,22	33,96	49,18
541	Contractual payments for delay	17			0,00
542	Other fines and penalties	18	11,84		11,84
543	Bad debt write-off	19	24,38	83,45	107,83
544	Interest	20	23,06		23,06
545	Exchange-rate losses	21	2 156,79	12,83	2 169,62
546	Presents	22	10,00	0,20	10,20
548	Shortages and damage	23	138,34		138,34
549	Sundry other costs	24	111 524,51	3 120,92	114 645,43
551	Depreciation expense of intangible fixed and tangible fixed assets	25	128 487,16	620,61	129 107,77
552	Residual price of sold intangible fixed and tangible fixed assets	26	1 200,84		1 200,84
553	Sold securities and participations	27			0,00
554	Sold material	28	0,44		0,44
556	Addition to legal reserves	29			0,00
559	Addition to legal adjustments	30			0,00
581	Received contributions accounted between organisation units	31			0,00
582	Received contributions accounted between organisation units	32			0,00
Class account 5 - total (line 1 to 32)		33	1 285 612,78	35 929,97	1 321 542,75
601	Revenues from own finished products	34	556,52	2 463,93	3 020,45
602	Revenues from sale of services	35	85 830,05	42 071,23	127 901,28
604	Revenues from merchandise sold	36	3 747,34	435,45	4 182,79
611	Change of inventory level of work-in-progress	37	26,98		26,98
612	Change of inventory level of semi-finished products	38			0,00
613	Change of inventory level of finished products	39	9,03	-1 475,20	-1 466,17
614	Change of animal inventory	40		106,04	106,04
621	Capitalisation of material and merchandise	41	2 990,62		2 990,62
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 charge	45	1 228,27	24,94	1 253,21
642	Other fines and penalties	46			0,00
643	Payments for remitted receivables	47			0,00
644	Interest	48	18 565,61		18 565,61
645	Exchange rate profit	49	-1 190,61	-25,73	-1 216,34
648	Accounting for funds	50	1 225,38		1 225,38

649	Sundry other revenues	51	48 604,94	1 167,38	49 772,32
652	Revenues from sale of intangible fixed and tangible fixed assets	52	15 777,81		15 777,81
653	Revenues from sale of securities and participations	53			0,00
654	Revenues from sale of material	54	97,71	11,53	109,24
655	Revenues from short-term current liquid assets	55			0,00
656	Accounting for legal reserves	56			0,00
657	Revenues from long-term current liquid assets	57			0,00
659	Accounting for legal adjustments	58			0,00
681	Received contributions accounted between organisation units	59			0,00
682	Received contributions	60	2 870,32		2 870,32
684	Received membership fees	61			0,00
691	Operation subsidies	62	1 146 194,21		1 146 194,21
Class account 6 - total (line 34 to 62)		63	1 326 534,18	44 779,57	1 371 313,75
Economic pre-tax result (line 63-33)		64	40 921,40	8 849,60	49 771,00
591	Income taxes	65	935,99		935,99
595	Supplementary income tax	66			
Economic after tax result (line 64-65-66)(±)		67	39 985,41	8 849,60	48 835,01
Check number		999	5 306 136,72	179 118,28	5 485 255,00

Table 1.2b STATEMENT OF PROFIT AND LOSS - Board of Residential Halls and Canteens (TCZK)

Account number	Index name	Line	Main activity	Complementary activities	Total
			5	6	8
501	Material consumption	1	23 093,97	5 406,40	28 500,37
502	Energy consumption	2	25 439,44	1 635,33	27 074,77
503	Consumption of other non-inventory supplies	3			0,00
504	Merchandise sold	4		2 454,17	2 454,17
511	Repairs and maintenance	5	23 916,79	1 407,97	25 324,76
512	Travel expenses	6	78,48	30,42	108,90
513	Representation expenses	7	6,55		6,55
518	Other services	8	6 812,32	704,52	7 516,84
521	Wages and salaries	9	23 535,46	3 873,02	27 408,48
524	Legal social insurance	10	8 106,58	1 345,31	9 451,89
525	Other social insurance	11			0,00
527	Legal social security expenses	12			0,00
528	Other social security expenses	13			0,00
531	Road-traffic tax	14		9,20	9,20
532	Real estate tax	15			0,00
538	Other taxes and fees	16	2,32	1,60	3,92
541	Contractual payments for delay	17	5,81	0,02	5,83
542	Other fines and penalties	18			0,00
543	Bad debt write-off	19			0,00
544	Interest	20			0,00
545	Exchange-rate losses	21			0,00
546	Presents	22			0,00
548	Shortages and damage	23	3,94	1,19	5,13
549	Sundry other costs	24	347,26	11,70	358,96
551	Depreciation expense of intangible fixed and tangible fixed assets	25	3 489,85	446,28	3 936,13
552	Residual price of sold intangible fixed and tangible fixed assets	26	247,40	42,99	290,39
553	Sold securities and participations	27			0,00
554	Sold material	28			0,00
556	Addition to legal reserves	29			0,00
559	Addition to legal adjustments	30			0,00
581	Received contributions accounted between organisation units	31			0,00

582	Received contributions accounted between organisation units	32			0,00
Class account 5 - total (line 1 to 32)		33	115 086,17	17 370,12	132 456,29
601	Revenues from own finished products	34			0,00
602	Revenues from sale of services	35	56 778,65	21 633,88	78 412,53
604	Revenues from merchandise sold	36		3 513,19	3 513,19
611	Change of inventory level of work-in-progress	37			0,00
612	Change of inventory level of semi-finished products	38			0,00
613	Change of inventory level of finished products	39			0,00
614	Change of animal inventory	40			0,00
621	Capitalisation of material and merchandise	41			0,00
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 charge	45	275,71	3,50	279,21
642	Other fines and penalties	46			0,00
643	Payments for remitted receivables	47			0,00
644	Interest	48			0,00
645	Exchange rate profit	49			0,00
648	Accounting for funds	50			0,00
649	Sundry other revenues	51	785,70	179,26	964,96
652	Revenues from sale of intangible fixed and tangible fixed assets	52	116,20		116,20
653	Revenues from sale of securities and participations	53			0,00
654	Revenues from sale of material	54	89,30		89,30
655	Revenues from short-term current liquid assets	55			0,00
656	Accounting for legal reserves	56			0,00
657	Revenues from long-term current liquid assets	57			0,00
659	Accounting for legal adjustments	58			0,00
681	Received contributions accounted between organisation units	59			0,00
682	Received contributions	60			0,00
684	Received membership fees	61			0,00
691	Operation subsidies	62	53 202,00		53 202,00
Class account 6 - total (line 34 to 62)		63	111 247,56	25 329,83	136 577,39
Economic pre-tax result (line 63-33)		64	-3 838,61	7 959,71	4 121,10
591	Income taxes	65			0,00
595	Supplementary income tax	66			
Economic after tax result (line 64-65-66)(±)		67	-3 838,61	7 959,71	4 121,10
Check number		999	444 990,24	101 319,32	546 309,56

1.3 Additional Data – Annex to Statement of Finance (Account NO 3-01)

Table 1.3 Additional data - summary

(TCZK)

Data name	Line	Received 1	Actual 2
Subsidies into fixed assets from state budget (total)	1	219 095,78	218 942,80
thereof: system subsidies into fixed assets	2	170 095,78	169 942,80
thereof : into science and research	3	61 469,00	61 316,02
into education of employees	4		
into IT	5		
individual subsidies into specific actions	6	49 000,00	49 000,00
Means received from abroad for fixed assets (total)	7	1 838,88	1 807,81
Subsidies into fixed assets from the budget of autonomous territorial entities	8		
Subsidies total into operations from state budget	9	1 178 673,86	1 177 962,21
thereof : into science and research	10	309 946,00	309 468,04
into education of employees	11		
into IT	12		
Subsidies total into operations from the budget of autonomous territorial entities	13	321,00	321,00
Means received from abroad for operation	14	21 113,00	21 113,00
Receivables - total (account group 31,34,35 and account 378)	15	x	34 031,69
Liabilities - total (account group 32,34,36,95 and account 379)	16	x	13 985,86

Table 1.3a Additional data of main and complementary activities for public university - summary (TCZK)

Name of data	Line	Received 1	Actual 2
Subsidies into fixed assets from chapter 333 – line 1	41	215 753,78	215 749,55
therein : system subsidies into fixed assets – line 2	42	108 626,78	108 626,78
system subsidies into research and development – line 3	43	58 127,00	58 122,77
individual subsidies into specific actions – line 6	44	49 000,00	49 000,00
Operation subsidies without research and development and chapter 333 – line 9	45	867 567,85	864 338,78
therein : 1) basic	46	815 218,85	814 989,78
thereof : school forest and farm	47		
2) into boarding and lodging of students	48	52 349,00	52 349,00
Operation subsidies into research and development from chapter 333 –line 10	49	261 008,00	260 978,13
Operation subsidies into research and development from Grant Agency – line 10	50	40 170,00	40 002,91
Operation subsidies into research and development from territorial autonomous entities – line 13	51		
means received from abroad into research and development –line 14	52	9 040,88	9 009,81
Returns to state budget (total from line 1,8,9,13) – difference of columns 1 and 2	53	x	864,63
therein: from chapter 333 – line 41,45,49	54	x	263,18
therein : from fixed assets incl. research and development	55	x	4,23
from operation incl. research and development	56	x	258,95
from other chapters – line 1+line 9	57	x	601,45
thereof Grant Agency – line 3+line 50	58	x	315,84
from territorial autonomous entities – line 8+line 13	59	x	
Main activity costs for wages – from account 521	60	x	470,10
thereof : subsidy from the MEYS – from P1a-04	61	x	428,74
Main activity costs for other personal costs – from account 521	62	x	20,45
thereof: subsidy from the MEYS – from P1a-04	63	x	14,47
Main activity costs for scholarships – from account 549	64	x	75 575,00
Main activity revenues from study related fees – from account 649,602,648 8	65	x	50 189,18
thereof: scholarship fund	66	x	1 225,38
Main complementary activity revenues from sale of assets – from account 649, 652	67	x	15 894,01
Main complementary activity revenues from lease of assets – from account 602	68	x	7 848,80
Average registered number (converted) of employees incl. complementary and other activities – from P1a-04	69	x	2 482,00
Funds		as per first day of acc. period	as per last day of acc. period
Funds (total) account 911	70	139 598,35	133 765,80
Bonus fund (account 9111) – from account 911	71	2 088,51	2 087,69
Reserve fund (account 9114) – from account 911	72	99 066,39	96 344,98
Reproduction fund of fixed assets (account 9116) – from account 911	73	36 919,20	31 734,92
Scholarship fund (account 9118) – from account 911	74	1 524,25	3 598,20

In the line 45 of the additional data chart, the operation subsidies without research and development from chapter 333 are specified, i.e. subsidies from all sections of the Ministry of Education, Youth and Sport, which the MU received in the year 2001.

Operation subsidies without research and development from sections of MEYS:	Received	Actual
Section 33 - universities	866 930,00	866 700,93
Section 25 - organisational and administrative activities and further education	286,00	286,00
Section 51 - youth	351,85	351,85
Total from chapter 333 - MEYS	867 567,85	867 338,78

In the line 46 of the additional data chart, the basic operation without research and development from chapter 333 should be specified, i.e. from the chapter MEYS. Since the line 46 is the difference of the line 45 (total operation subsidies without research and development - total from MEYS) and the line 48 (operation subsidies without research and development for boarding and lodging of students), the amounts of operational subsidies from other sections of MEYS had to be included into the line as well.

	(TCZK)	
Basic operation subsidies without research and development from sections of the MEYS:	Received	Actual
Section 33 - universities	814 581,00	814 351,93
Section 25 - organisational and administrative activities and further education	286,00	286,00
Section 51 - youth	351,85	351,85
Total from chapter 333 - MEYS	815 218,85	814 989,78

1.4 Economic Result

The MU operates as one accounting unit but for the purposes of accounting, monitoring and evaluating of costs and revenues. It is divided into economic centres. 15 such centres existed in the year 2001, out of that 8 were represented by Faculties. During the whole year, their business operation were regularly discussed at the meetings of the MU management, in the rector's collegium, in the extended secretariats of the bursar and at meetings of secretaries and managers of other partial units of the MU. The economic results were submitted to the Academic Senate of the MU upon request and after the first half of the year 2001.

Due to the measures taken within the year 2000 (the impact of which influenced the economic results of the year 2001) and especially in the year 2001, no part of the MU finished the year with negative economic result contrary to the previous two years. Total revenues increased in comparison with the year 2000 by 17,87 % while the costs by 13,42 %. The economic results of the MU of the respective economic centres of the MU are shown in the Table 1.4.

Table 1.4 Economic result

(TCZK)

Parts of public university (named)	Economic result from main activity	Economic result from complementar y activity	Economic result - total	Items adjusting the economic result (+,-)	Adjusted economic result
Faculty of Medicine	1 242	845	2 087		2 087
Faculty of Philosophy	1 407	534	1 941		1 941
Faculty of Law	-1 427	2 011	584		584
Faculty of Social Studies	909	55	964		964
Faculty of Science	243	743	986		986
Faculty of Informatics	2 425		2 425		2 425
Faculty of Education	1 942	48	1 990		1 990
Faculty of Economy and Administration	-88	1 074	986		986
Board of Residential Halls and Canteens (BRC)	-3 839	7 960	4 121		4 121
Centre of Further Education	1 712	259	1 971		1 971
Institute of Computer Technology	-886	1 831	945		945
Publishing	0	16	16		16
Department of Physical Training	-373	417	44		44
Department of Languages	86	7	93		93
Rector's Office	32 794	1 009	33 803		33 803
Total	36 147	16 809	52 956		52 956
Parts of public university (Economic result positive)					0
Faculty of Medicine	1 242	845	2 087		2 087
Faculty of Philosophy	1 407	534	1 941		1 941
Faculty of Law	-1 427	2 011	584		584
Faculty of Social Studies	909	55	964		964
Faculty of Science	243	743	986		986
Faculty of Informatics	2 425		2 425		2 425
Faculty of Education	1 942	48	1 990		1 990
Faculty of Economy and Administration	-88	1 074	986		986
Board of Residential Halls and Canteens (BRC)	-3 839	7 960	4 121		4 121
Centre of Further Education	1 712	259	1 971		1 971
Institute of Computer Technology	-886	1 831	945		945
Publishing	0	16	16		16
Department of Physical Training	-373	417	44		44
Department of Languages	86	7	93		93
Rector's Office	32 794	1 009	33 803		33 803
Total	36 147	16 809	52 956		52 956
Parts of public university (Economic result negative)					0
Total	0	0	0		0

Table 1.4a Undistributed profit, accumulated loss

Account 932	as per Dec. 31st, 1999	as per Dec. 31st, 2000	as per Dec. 31st, 2001
	0	0	0

A pre-tax profit of 52,956 MCZK was the business operations result of the MU in the year 2001. Of this, the amount of 15,423 MCZK was an extraordinary revenue from the sale of the building of legal medicine and the amount of 18,565 MCZK was a revenue from the interest of the current account.

2. Analysis of Incomes and Expenses

2.1 Incomes

The main sources of non-investment incomes of the MU in the year 2001 were normative non-investment subsidies of the Ministry of Education, Youth and Sport (subsidies into educational activities - index A, subsidies into the non-specified research and subsidies into the lodging and boarding of students). The received subsidies were allocated to respective economic centres of the MU in compliance with the Rules of Allocation in the year 2001 negotiated at meetings of the MU management, in the Rector's collegium and at a meeting of secretaries and managers of other partial units of the MU. The Rules were approved in the Academic Senate of the MU on March 5th, 2001. Other sources of investments incomes were represented by special purpose subsidies from the state budget and from the municipality budgets and by incomes from abroad and by own income from the main and complementary activities.

2.1.1 Subsidies from Chapter of Ministry of Education, Youth and Sport

The subsidies from the MEYS chapter were the main source of the operation and activities of the university. The summary of the structure and amounts respective items of the non-investment subsidy from the MEYS is shown in the Table 2.1.1a, the summary of subsidies from the MEYS into reproduction of assets is shown in the Table 2.1.1b.

Table 2.1.1a: Non-investment subsidies from MEYS chapter (333)

(TCZK)

line	Non-investment subsidies - type	Granted	Return
		means as per Dec. 31 st , 2001	to state budget
1	Basic subsidies	814 581	229
	therein:		
	index A - Educational activity	666 281	0
	index C - Student scholarships of doctorand study programs	33 885	0
	index D - Studying foreigners and international cooperation	22 479	155
	therein: students - non-citizens of Czech Rep. (foreign development aid)	5 016	0
	program SOKRATES/ERASMUS, ARION, COMENIUS	15 878	49
	program AKTION	929	104
	program CEEPUS	439	2
	foreign students (short-term stays)	217	0
	index E - Non-investment expenses related to capital construction	22 240	1
	index F - Educational projects and programs	29 748	0
	therein: Fund of educational politics	7 301	0
	Support of teachers' program development	22 447	0
	index G - Projects of Development Fund of Universities	12 330	4
	index H - Liquidation of emergency situations and extraordinary events	11 183	1
	index I - Development programs	16 435	68
2	Subsidies into boarding and lodging (BRC)	52 349	0
3	Subsidies into research and development	261 008	30
	therein:		
	institutional - non-specified research	130 436	0
	research plans	97 398	0
	special purpose means into research and development - total:	33 174	30
	LA - INGO	480	0
	ME - KONTAKT	1 080	0
	OC - COST	1 160	0
	LI - Information resources	11 899	0
	LN - Research centres	17 882	0
	LP - Disclosing of results	20	0
	LS - Research for state administration	653	30
4	Total from section Public Universities (line 1+line 2+line 3)	1 127 938	259
5	Other subsidies from MEYS - into schooling and education	638	0
	therein:		
	section 25 - organisational and administrative activities and further education	286	0
	section 51 - youth	352	0
6	Total from chapter 333 - MEYS (line 4+line 5)	1 128 576	259

Table 2.1.1b: Subsidies from chapter MEYS into reproduction of assets (TCZK)

Line	Subsidy - program (sub-program) identification according to	Granted means as per Dec. 31st, 2001		
		total	investment	non-invest.
	ISPROFIN			
1	333 310 Construction and restoration of university buildings and structures (without sub-program 333 317 - restitution)	148 501	129 261	19 240
2	333 317 Substitution of university objects released as restitution according to Act No. 164/1998 Sb.			
3	333 320 Support of conceptual educational development of universities therein: Development Fund of Universities	28 366	28 366	
	SZNN other		8 133	x
4	333 910 Acquisition and renewal of investment assets used to meet targets of research and development	58 127	58 127	
5	Total: (line 1 to 4)	234 994	215 754	19 240

2.1.2 Subsidies from Other Chapters of State Budget and from Other Resources

The summary of non-investment subsidies from other chapters of the state budget and from municipality budgets and from abroad is shown in the Table 2.1.2a, the summary of investment subsidies from other chapters of the state budget and from abroad is shown in the Table 2.1.2b.

Table 2.1.2a: Other subsidies - non-investment means (TCZK)

Line	Incomes of subsidy nature (without chapter 333)	Operation	Research and development	Total granted as per Dec. 31st, 2001	Return to state budget
1	From chapters of state budget - total (without MEYS)	1 160	48 938	50 098	453
	therein:				
	Grant Agency of Czech Rep.		40 170	40 170	167
	Ministry of Health	1 065	5 731	6 796	240
	Ministry of Culture	95	1 157	1 252	0
	Ministry of Foreign Affairs		40	40	0
	Ministry of Agriculture		484	484	0
	Grant Agency of Academy of Science of Czech Rep.		1 356	1 356	46
2	From municipalities, territorial autonom. entities, state funds - total:	321	0	321	0
	therein:				
	Municipal Council of City of Brno	321		321	0
3	From abroad - total:	12 072	9 041	21 113	0
	therein:				
	SOCRATES/ERASMUS	9 171		9 171	
	NATO		1 812	1 812	
	COPERNICUS		1 169	1 169	
	Jean MONNET		251	251	
	LEONARDO		414	414	
	Other	2 901	5 395	8 296	
4	Total: (line 1+line 2+line 3)	13 553	57 979	71 532	453

In order to maintain the amounts of subsidies received from abroad specified in the line 14 of additional data chart, the accounted and returned means from the Centre of Studies of the University Education of total amount of 74.194,27 CZK (returned on December 13th, 2001) are included in the amount of subsidy received into the Socrates/Erasmus program (9.171 TCZK).

Table 2.1.2b: Other subsidies into reproduction of assets (TCZK)

Line		Granted means as per Dec. 31st, 2001		
		total	investment	non-invest.
1	Subsidies from state budget (without MEYS)	3 342	3 342	
	therein: Grant Agency of Czech Rep.	3 342	3 342	
2	Subsidies from municipalities, territorial autonomous entities, state funds into reproduction of assets			
3	Subsidies from abroad into reproduction of assets	1 839	1 839	
	therein:			
	NATO	130	130	
	COPERNICUS	111	111	
	other	1 598	1 598	
4	Total: (line 1 to 3)	5 181	5 181	0

Recapitulation of Subsidies from State budget

The analysis of the share of respective subsidies from the state budget and the comparison with the year 2000 is shown in the following Table.

Recapitulation of subsidies from state budget (without subsidies from abroad and from municipalities)

	year 2000		year 2001		index 2001/2000 col.3/col.1
	in TCZK	share in %	in TCZK	share in %	
	1	2	3	4	5
Non-investment subsidies - MEYS - total (Universities Section)	924 597		1 127 938		1,22
thereof - basic	683 910	73,97	814 581	72,22	1,19
<i>thereof into study programs (index A)</i>	579 566	84,74	666 281	81,79	1,15
- into boarding and lodging	47 509	5,14	52 349	4,64	1,10
- into research and development	193 178	20,89	261 008	23,14	1,35
<i>thereof into programs</i>	39 911	20,66	33 174	12,71	0,83
Investment subsidies - MEYS - total (Universities Section)	165 390	100	215 754	100	1,30
thereof - buildings	102 274	61,84	129 261	59,91	1,26
- support of educational activities	11 240	6,80	28 366	13,15	2,52
- research and development	51 876	31,37	58 127	26,94	1,12
Subsidy from MEYS - total (Universities Section)	1 089 987		1 343 692		1,23
<i>thereof research and development</i>	245 054	22,48	319 135	23,75	1,30
Other state budget - NIV subsidies	42 381		50 736		1,20
<i>thereof research and development</i>	41 270	97,38	48 938	96,46	1,19
Other state budget - inv. subsidies	4 962		3 342		0,67
<i>thereof research and development</i>	4 962	100,00	3 342	100,00	0,67
Non-investment subsidies from state budget - total	966 978		1 178 674		1,22
<i>thereof MEYS (Universities Section)</i>	924 597	95,62	1 127 938	95,7	1,22
<i>thereof research and development</i>	234 448	24,25	309 946	26,30	1,32
Investment subsidies from state budget - total	170 352		219 096		1,29
<i>thereof MEYS (Universities Section)</i>	165 390	97,09	215 754	98,47	1,30
<i>thereof research and development</i>	56 838	33,37	61 469	28,06	1,08
Subsidies from state budget - total	1 137 330		1 397 770		1,23
<i>thereof MEYS (Universities Section)</i>	1 089 987	95,8	1 343 692	96,1	1,23
<i>thereof research and development</i>	291 286	25,61	371 415	26,57	1,28

The analysis of the share of respective subsidies in total (from the state budget, from municipalities and from abroad) and the comparison with the year 2000 is shown in the following Table.

Recapitulation of subsidies - total (including subsidies from abroad and from municipalities)

	year 2000		year 2001		index 2001/2000 col.3/col.1
	in TCZK	share in %	in TCZK	share in %	
	1	2	3	4	5
Non-investment subsidies - MEYS - total (Universities Section)	924 597		1 127 938		1,22
thereof - basic	683 910	73,97	814 581	72,22	1,19
<i>thereof into study programs (index A)</i>	579 566	84,74	666 281	81,79	1,15
- into boarding and lodging	47 509	5,14	52 349	4,64	1,10
- into research and development	193 178	20,89	261 008	23,14	1,35
<i>thereof into programs</i>	39 911	20,66	33 174	12,71	0,83
Investment subsidies - MEYS - total (Universities Section)	165 390	100	215 754	100	1,30
thereof - buildings	102 274	61,84	129 261	59,91	1,26
- support of educational activity	11 240	6,80	28 366	13,15	2,52
- research and development	51 876	31,37	58 127	26,94	1,12
Subsidy from MEYS - total	1 089 987		1 343 692		1,23
<i>thereof research and development</i>	245 054	22,48	319 135	23,75	1,30
Other subsidies NIV	69 571		72 170		1,04
<i>thereof research and development</i>	43 752	62,89	57 979	80,34	1,33
Other investment subsidies	7 962		5 181		0,65
<i>thereof research and development</i>	4 962	62,32	5 181	100,00	1,04
Non-investment subsidies - total	994 168		1 200 108		1,21
<i>thereof research and development</i>	236 930	23,83	318 987	26,58	1,35
Investment subsidies - total	173 352		220 935		1,27
<i>thereof research and development</i>	56 838	32,79	63 308	28,65	1,11
Subsidies - total	1 167 520		1 421 043		1,22
<i>thereof research and development</i>	293 768	25,16	382 295	26,90	1,30

2.1.3 Own Incomes

Table 2.1.3 Own incomes (TCZK)

line	Item	Main activity	Complementary activity	Total as per Dec. 31st, 2001
1	Revenues from sales of merchandise	3 747,34	3 948,64	7 695,98
2	thereof: book-shop	3 602,35	398,39	4 000,74
3	complementary sales of BRC		3 513,19	3 513,19
4	revenues from sale of own finished products	556,52	2 463,93	3 020,45
5	thereof: pamphlets, printed matters	158,32		158,32
6	publications	344,48	2 190,45	2 534,93
7	revenues from sale of services	142 608,70	63 705,11	206 313,81
8	therein: research and development	3 782,50		3 782,50
9	operation	138 826,20		138 826,20
10	thereof: tuition fees in revenues on account 602 *)	30 964,55		30 964,55
11	therein: foreigners in foreign language	30 964,55		30 964,55
12	services for students			0,00
13	residential halls fees	35 435,61		35 435,61
14	other lodging	2 566,87	10 172,67	12 739,54
15	boarding of students	11 776,00		11 776,00
16	boarding of employees	6 951,13		6 951,13
17	other boarding		9 986,11	9 986,11
18	from agriculture and forest activities			0,00
19	lease	4 177,82	3 670,96	7 848,78
20	thereof: buildings, halls, structures			0,00
21	land			0,00
22	premises			0,00
23	change of internal inventory level and capitalisation	3 026,63	-1 369,16	1 657,47
24	accounting for reserves and legal adjustments	0,00	0,00	0,00
25	received contributions - presents	2 870,32		2 870,32
26	thereof: from abroad	1 170,61		1 170,61
27	interest	18 565,61		18 565,61
28	other revenues	49 704,01	1 349,35	51 053,36
29	thereof: compensation for damages, deficits, loss	135,64	1,10	136,74
30	received indemnities			0,00
31	fees for entrance proceedings	18 918,58		18 918,58
32	off-budget incomes	30 210,14	1 346,64	31 556,78
33	thereof: research and development	3 685,98		3 685,98
34	revenues from sale of material	187,01	11,53	198,54
35	revenues from sale of assets	15 894,01		15 894,01
36	thereof: buildings, halls, structures	15 724,93		15 724,93
37	land			0,00
38	from sale of shares			0,00
39	of property shares			0,00
40	from share in profit and dividends			0,00
41	Other:			
42	tuition fees in revenues on account 648 **)	1 225,38		1 225,38
43	Total own incomes in revenues:	238 385,53	70 109,40	308 494,93
44	Subsidies from state budget and from abroad (Statement of profit and loss, line 62)	1 199 396,21		1 199 396,21
45	Total (Statement of profit and loss, line 63)	1 437 781,74	70 109,40	1 507 891,14

*), **) The part of tuition fees for the year 2001, which is accounted for revenues, is kept on accounts 602 and 648.

The remaining part of tuition fees, which represent an income of the scholarship fund, stays on account 911 – Scholarship Fund.

Table 2.1.3a Tuition fees - total

(TCZK)

line	Item	reference	total as per Dec. 31st, 2001
1	Tuition fees in the year 2001		34 348,33
2	therein:		
3	from account 648 - accounting for income of scholarship fund into revenues	table 2.1.3, line 12	1 225,38
4	from account 911 - incomes of scholarship fund decreased by the part accounted into revenues		2 158,40
5	from account 602 - fees for study in foreign language	table 2.1.3, line 11	30 964,55
	Addition to scholarship fund - total: (line 3+line 4)		3 383,78

The own incomes in the amount of **308 494,93 TCZK** represented 20,46% of total revenues (in the year 2000, the share of own incomes represented 22,33 %), of this the incomes from the main activity represented 77,27 % and from complementary activity 22,73 %. The substantial part of the own incomes were represented by incomes from residential fees (35 435,61 TCZK), incomes from the boarding of students and employees (18 727,13 TCZK), fees for the study in a foreign language (30 964,55 TCZK), fees for entrance procedures (18 918,58 TCZK), interests from the current account (18 565,61 TCZK), revenues from the sale of the building of legal medicine (15 424,93 TCZK) and of budget incomes (30 210,14 TCZK) from life-long education, from foundations, from abroad, for the research and development to co-executors, from the internal accounting, etc.

2.2 Expenses

2.2.1 Non-investment Costs

Table 2.2.1 Costs (TCZK)

Item	Main activity	Complementary activity	Total
Personal costs	656 194,93	20 830,31	677 025,24
thereof : wages	470 096,59	13 628,27	483 724,86
other personal costs	20 448,85	2 269,07	22 717,92
thereof: agreements	20 113,70	2 269,07	22 382,77
alternate military service	197,59		197,59
compensation money	137,56		137,56
other			0,00
legal insurance	164 337,22	4 932,97	169 270,19
social security expenses *)	1 312,27		1 312,27
depreciation expense	131 977,01	1 066,89	133 043,90
textbooks, books, print	31 959,94	563,54	32 523,48
fuel	632,65	100,21	732,86
power, water, steam, gas	67 492,97	2 648,96	70 141,93
low-value assets	89 289,66	1 926,30	91 215,96
telephones	10 198,86	768,71	10 967,57
rent	5 172,90	234,53	5 407,43
seminars, education, consulting, conference fees	2 692,36	53,91	2 746,27
software**))	5 651,60	174,05	5 825,65
repairs, maintenance	58 751,91	1 798,91	60 550,82
travel expenses	26 562,36	1 025,78	27 588,14
therein: abroad	21 226,65	585,94	21 812,59
inland	5 335,71	439,84	5 775,55
representation	924,82	55,42	980,24
scholarships	75 574,99	468,76	76 043,75
damages, deficiencies, etc.	142,28	1,19	143,47
insurance	1 890,31	215,95	2 106,26
presents	10,00	0,20	10,20
depreciated price of sold assets.	1 448,25	42,99	1 491,24
thereof: depreciated price of discarded assets	618,19	42,99	661,18
addition to legal reserves***)	0,00	0,00	0,00
Other:	234 131,15	21 323,48	255 454,63
therein: merchandise sold	2 891,72	2 736,22	5 627,94
income taxes	935,99	0,00	935,99
other tax obligations	156,80	25,48	182,28
consumption of other material	67 172,14	9 375,65	76 547,79
other services	127 327,13	6 606,38	133 933,51
sundry other costs	35 647,37	2 579,75	38 227,12
Total (Statement of profit and loss, line 33):	1 400 698,95	53 300,09	1 453 999,04

Note: The items marked *),), **), ***) will be provided with detail characterisation of the type**

*) The costs related to the alternate military service (as boarding and clothing allowance, etc.) are included in the amount of social security expenses. The pay is included within other personal costs in the line Alternate Military Service.

**) The purchase prices of low value tangible and low value intangible assets are included in the amount of software equipment in compliance with the valid depreciation schedule of the MU.

The labour wage costs, representing 46,56 % of total costs, made the highest item of non-investment costs. (In the year 2000, the share of labour wage costs amounted to 48,83 %, which means that respective partial units of the MU looked for financial savings in the wage area, as well; the measures taken in this area resulted in the fact, that no part of the MU achieved a negative economic result contrary to the previous two years. In comparison with the year 2000, the labour wage costs grew by 8,14 %. The depreciation expenses decreased by

2,76 % compared with the year 2000 and they represent now 9,15 % of total costs (in the year 2000, the share of depreciation expenses amounted to 10,67 %). Energy costs increased by 27,28 % compared with the year 2000, while the costs of repairs and maintenance decreased by 28,15 % (main reason being the fact that respective partial units of the MU distinguished more consequently the financing of repairs and refurbishments or modernisations). The scholarship costs grew by 23,22 % compared with the year 2000 (mainly due to growing mobility of students).

Table 2.2.1a Employees and wage funds (summary)

from line 5
TCZK

line	Index	
1	Average registered number of employees converted for the year 2001- chapter 333 (line 0307)	2 358,58
2	thereof: pedagogical employees	1 134,18
3	research employees	20,70
4	non-pedagogical employees	1203,70
5	Paid wage funds provided by MEYS of Czech Rep. - chapter 333 without research and development	360 763
6	Paid wage funds provided by MEYS of Czech Rep. - chapter 333, research and development only (line 0305P1a-04)	82 446
7	Paid wage funds provided by MEYS of Czech Rep. - chapter 333 (line 0307P1a-04)	443 209
8	therein: 1) wages	428 739
9	Thereof: research and development	80 579
10	2) other personal costs	14 470
11	Thereof: research and development	1 867
12	Wage funds paid from bonus fund (from P1a-04 line 0310)	0
13	Paid wage funds from chapter 333 including bonus fund (line 7+12)	443 209
14	therein: pedagogical employees	256 073
15	research employees	4 276
16	non-pedagogical employees	182 860
17	Average wages of the year 2001 in CZK /converted to 12 months, without other personal costs and bonus fund/ line 8	15 148
18	therein: pedagogical employees	18 815
19	research employees	17 214
20	non-pedagogical employees	11 658
21	Average wages of the year 2000 in CZK	13 684
22	Growth of wages in 2001 compared to 2000 in %	10,7
23	Wage funds paid in the year 2001 from other resources (without chapter 333) except research and development (line 0309)	32 275
24	therein: subsidies and programs from other chapters	0
25	other (from abroad, presents, etc.)	32 275
26	Wage funds paid in the year 2001 from other resources (without chapter 333) research and development (line 0306)	15 062
27	Complementary activity (line 0308)	15 897
28	Paid wage funds - total (from P1a-04 line 0311a of Profit and Loss Statement)	506 443

Note: the average registered number of employees (converted) in total (line 0311) – 2481,67

Table 2.2.1a Employees and wage funds (school)

from line 5
TCZK

line	Index	
1	Average registered number of employees converted for the year 2001 – chapter 333 (line 0307)	2 169,30
2	thereof: pedagogical employees	1 134,18
3	research employees	20,70
4	non-pedagogical employees	1 014,42
5	Paid wage funds provided by MEYS of Czech Rep. - chapter 333 without research and development	339 463
6	Paid wage funds provided by MEYS of Czech Rep. - chapter 333 , research and development only (line 0305P1a-04)	82 446
7	Paid wage funds provided by MEYS of Czech Rep. - chapter 333 (line 0307P1a-04)	421 909
8	therein: 1)wages	407 480
9	Thereof: research and development	80 579
10	2)other personal costs	14 429
11	Thereof: research and development	1 867
12	Wage funds paid from bonus fund (from P1a-04 line 0310)	0
13	Paid wage funds from chapter 333 including bonus fund (line 7+12)	421 909
14	therein: pedagogical employees	256 073
15	research employees	4 276
16	non-pedagogical employees	161 560
17	Average wages of the year 2001 in CZK /converted to 12 months, without other personal costs and bonus fund/ line 8	15 653
18	therein: pedagogical employees	18 815
19	research employees	17 214
20	non-pedagogical employees	12 087
21	Average wages of the year 2000 in CZK	13 684
22	Growth of wages in 2001 compared to 2000 in %	14,4
23	Wage funds paid in the year 2001 from other resources (without chapter 333) except research and development	30 039
24	therein: subsidies and programs from other chapters	0
25	other (from abroad, presents, etc.)	30 039
26	Wage funds paid in the year 2001 from other resources (without chapter 333) research and development (line 0309)	15 062
27	Complementary activity (line 0308)	12 024
28	Paid wage funds - total (from P1a-04 line 0311a of Profit and Loss Statement)	479 034

Note: the average registered number of employees (converted) in total (line 0311) – 2251,42

Table 2.2.1a Employees and wage funds (BRC)

from line 5
TCZK

line	Index	
1	Average registered number of employees converted for the year 2001 – chapter 333 (line 0307)	189,28
2	thereof: pedagogical employees	0
3	research employees	0
4	non-pedagogical employees	189,28
5	Paid wage funds provided by MEYS of Czech Rep. - chapter 333 without research and development	21 300
6	Paid wage funds provided by MEYS of Czech Rep. - chapter 333 , research and development only (line 0305P1a-04)	0
7	Paid wage funds provided by MEYS of Czech Rep. - chapter 333 (line 0307P1a-04)	21 300
8	therein: 1) wages	21 259
9	Thereof: research and development	0
10	2) other personal costs	41
11	Thereof: research and development	0
12	Wage funds paid from bonus fund (from P1a-04 line 0310)	0
13	Paid wage funds from chapter 333 including bonus fund (line 7+12)	21 300
14	therein: pedagogical employees	0
15	research employees	0
16	non-pedagogical employees	21 300
17	Average wages of the year 2001 in CZK /converted to 12 months, without other personal costs and bonus fund/ line 8	9 360
18	therein: pedagogical employees	0
19	research employees	0
20	non-pedagogical employees	9 360
21	Average wages of the year 2000 in CZK	9 024
22	Growth of wages in 2001 compared to 2000 in %	3,7
23	Wage funds paid in the year 2001 from other resources (without chapter 333) except research and development (line 0309)	2 236
24	therein: subsidies and programs from other chapters	0
25	other (from abroad, presents, etc.)	2 236
26	Wage funds paid in the year 2001 from other resources (without chapter 333) research and development (line 0306)	0
27	Complementary activity (line 0308)	3 873
28	Paid wage funds - total (from P1a-04 line 0311a of Profit and Loss Statement)	27 409

Note: the average registered number of employees (converted) in total (line 0311) – 230,25

2.2.2 Investment Expenses and Investment Activity

The investment subsidies from the state budget and the Reproduction Fund of Investment Assets (RFIA) of the MU were the main sources of financing the reproduction of fixed assets of the MU. The summary of the structure and amounts of investment subsidies is shown in the Table 2.2.2a (chapter MEYS), Table 2.2.2b (from other chapters of the state budget and from abroad) and 2.2.2c (summary of particular programs) including the above mentioned participation of the MU from RFIA.

Table 2.2.2a Financing of reproduction of assets - chapter 333

(TCZK)

line	Index - identification of program from chapter 333- MEYS	Individual subsidy		System subsidy		Other resources*)	Total
		adjusted budget (granted)	actual (used)	adjusted budget (granted)	actual (used)	actual (used)	actual (used)
		a	b	c	d	e	b+d+e
1	Program 333 310 - construction and restoration of buildings and structures of universities	49 000	49 000	80 261	80 261	32 034	161 295
2	Program 333 320 - support of conceptual educational development of universities incl. FRVŠ			28 366	28 366	4 858	33 224 0
3	Program 333 910 - acquisition and renewal of investment assets for research and development			58 127	58 123	7 708	65 831
4	Total (line 1+2+3)	49 000	49 000	166 754	166 750	44 600	260 350

*) RFA

Table 2.2.2b Financing of reproduction of assets- other subsidies

line		Subsidies	
		adjusted budget (granted)	actual (used)
		a	b
1	Index - identification of program from other chapters	3 342	3 193
	therein:		
	Grant Agency of Czech Rep.	3 342	3 193
2	Index - identification of program from budgets of municipalities, territorial autonomous entities and state funds		
3	Index - identification of program from abroad	1 839	
	therein:		
	NATO	130	
	COPERNICUS	111	
	other	1 598	
4	Total (line 1+2+3)	5 181	

Table 2.2.2c Partial summary of respective programs

(TCZK)

line	Index – individual action in classification according to ISPROFIN (number and name)	Individual subsidy		System subsidy		Other resources*)	Total
		adjusted budget (granted)	actual (used)	adjusted budget (granted)	actual (used)	actual (used)	actual (used)
		a	b	c	d	e	b+d+e
1	Program 333 310 - construction and restoration of buildings and structures of universities	49 000	49 000	80 261	80 261	32 034	161 295
	333 311 0714 MU - Morphological Centre I.	49 000	49 000			16 778	65 778
	333 311 0703 Renovation of assembly hall of Faculty of Science			8 740	8 740		8 740
	333 311 0704 MU - Morfo II.			7 000	7 000	11 351	18 351
	333 311 0708 MU - air-conditioning of computer class room			1 696	1 696		1 696
	333 311 0719 MU - library of faculty of Arts			51 764	51 764	3 905	55 669
	333 312 0712 MU - reconstruction of Kounic Palace			7 772	7 772		7 772
	333 316 0717 MU - Institute of Physics of Earth			3 289	3 289		3 289
2	Program 333 320 - support of conceptual educational development of universities			28 366	28 366	4 858	29 282
	333 325 0702 Innovation of study programs (Development Fund of Universities)			8 133	8 133	3 946	12 079
	333 328 0701 System for analysis of proteons			7 312	7 312	912	8 224
	333 328 0703 Equipment of the library FF			3 452	3 452		3 452
	333 328 0704 Equipment of training complex for schooling of medical students			5 527	5 527		5 527
	333 328 0705 Measuring devices for physics and biology			3 942	3 942		3 942
3	Program 333 910 - acquisition and and renewal of investment assets for research and development			58 127	58 123	7 708	65 831
	Research plans			23 017	23 013	2 690	25 703
	LA - INGO			19 368	19 368		19 368
	LN - research centres			15 322	15 322	5 000	20 322
	ME - KONTAKT			120	120		120
	OC - COST			300	300	18	318
4	Investment programs of MEYS - total (line 1+2+3)	49 000	49 000	166 754	166 750	44 600	256 408
5	Grant Agency of Czech Rep.			3 342	3 193	398	3 591
4	Investment programs of state budget - total (line 1+2+3)	49 000	49 000	170 096	169 943	44 998	259 999

*) RFIA

3. Summary of Money Incomes and Expenses

Table 3 Cash Flow Summary

(in TCZK)

Index	line	past period	current period	difference	influence to CF
Economic result of the current year	001	0,00	52 956,06	52 956,06	52 956,06
Depreciation expense of investment assets	002				133 043,90
Reserves according to regulations	003	0,00	0,00	0,00	0,00
Temporary accounts of liabilities	004	41 680,97	52 891,16	11 210,19	11 210,19
accrued expenses	005	3 998,44	3 487,87	-510,57	-510,57
deferred revenue	006	34 735,72	43 742,94	9 007,22	9 007,22
foreign currency exchange gains	007				0,00
estimated payables	008	2 946,81	5 660,35	2 713,54	2 713,54
Temporary asset accounts	009	4 080,77	2 997,51	-1 083,26	1 083,26
deferred expenses	010	3 819,03	2 140,17	-1 678,86	1 678,86
accrued revenues	011	135,91	624,14	488,23	-488,23
foreign currency exchange losses	012			0,00	0,00
estimated receivables	013	125,83	233,20	107,37	-107,37
Receivables - total	014	19 228,44	36 327,58	17 099,14	-17 099,14
from business operations	015	12 875,43	18 832,65	5 957,22	-5 957,22
from participants in an association	016			0,00	0,00
from institutions of social security and health insurance	017			0,00	0,00
income taxes	018	4 687,27	0,00	-4 687,27	4 687,27
other direct taxes	019			0,00	0,00
VAT	020			0,00	0,00
other taxes and fees	021	6,01	6,00	-0,01	0,01
related to state budget	022	0,00	0,00	0,00	0,00
related to budgets of local government institutions	023			0,00	0,00
from employees	024	1 519,16	2 506,84	987,68	-987,68
from issued bonds and sundry receivables	025	357,51	15 199,03	14 841,52	-14 841,52
adjustment to receivables (to deduct)	026	-216,94	-216,94	0,00	0,00
Stamps and vouchers	027	34,25	23,99	-10,26	10,26
Shares and similar securities	028	0,00	0,00	0,00	0,00
Due securities and own bonds	029	0,00	0,00	0,00	0,00
Other securities	030			0,00	0,00
Inventory - total	031	20 451,77	19 177,00	-1 274,77	1 274,77
material in store and in transit	032	8 268,75	7 530,21	-738,54	738,54
work in progress and semi-finished products of own production	033	100,49	8,72	-91,77	91,77
finished products	034	9 361,11	10 846,93	1 485,82	-1 485,82
animals	035		106,04	106,04	-106,04
merchandise in store and in transit	036	2 721,42	685,10	-2 036,32	2 036,32
advance payments for inventory	037			0,00	0,00
Short-term liabilities	038	84 566,70	83 913,89	-652,81	-652,81
suppliers	039	14 317,06	2 919,45	-11 397,61	-11 397,61
bills of exchange to be paid	040			0,00	0,00
advance payments received	041	3 251,78	2 704,53	-547,25	-547,25
other liabilities	042	357,93	49,71	-308,22	-308,22
employees	043	8 927,35	8 647,74	-279,61	-279,61
other payables to employees	044	28 865,18	35 934,11	7 068,93	7 068,93
payables to institutions of social security and health insurance	045	21 236,01	24 475,54	3 239,53	3 239,53
income taxes	046			0,00	0,00
other direct taxes	047	6 791,30	7 905,70	1 114,40	1 114,40
value added tax	048	369,93	412,48	42,55	42,55
other taxes and fees	049	0,00		0,00	0,00
toward state budget	050	281,56	864,63	583,07	583,07
toward institutions of autonomous territorial entities	051			0,00	0,00
toward participants in an association	052			0,00	0,00
other liabilities	053	168,60	0,00	-168,60	-168,60
Short-term bank credits	054			0,00	0,00
Received financial grants-in-aid	055			0,00	0,00
Operational cash-flow	056	170 042,90	248 287,19	78 244,29	181 826,49

Intangible fixed assets	057	31 736,44	49 414,47	17 678,03	-17 678,03
intangible results of research and development	058			0,00	0,00
software	059	23 498,85	32 814,47	9 315,62	-9 315,62
objects of valuable rights	060			0,00	0,00
low-value fixed intangible assets	061	5 043,95	15 890,89	10 846,94	-10 846,94
other intangible fixed assets	062				
un-finished intangible investments	063	3 193,64	709,11	-2 484,53	2 484,53
received advances for intangible fixed assets	064			0,00	0,00
Accumulated depreciation - total	065	-19 452,46	-34 699,65	-15 247,19	15 247,19
for intangible results of research activity	066			0,00	0,00
for software	067	-14 408,51	-18 808,76	-4 400,25	4 400,25
for objects of valuable rights	068			0,00	0,00
for low-value fixed intangible assets	069	-5 043,95	-15 890,89	-10 846,94	10 846,94
for other intangible fixed assets	070	0,00	0,00	0,00	0,00
Tangible fixed assets	071	3 129 251,97	3 726 913,76	597 661,79	-597 661,79
land	072	127 934,52	321 823,72	193 889,20	-193 889,20
works of art and collections	073	4 778,92	12 869,38	8 090,46	-8 090,46
buildings	074	1 498 515,78	1 733 607,86	235 092,08	-235 092,08
separate movables and sets of movables	075	896 124,54	1 007 975,80	111 851,26	-111 851,26
perennial crops	076			0,00	0,00
breeding and draught animals	077			0,00	0,00
low-value tangible fixed assets	078	384 467,86	455 154,31	70 686,45	-70 686,45
other tangible fixed assets	079			0,00	0,00
un-finished tangible investments	080	202 803,45	176 364,69	-26 438,76	26 438,76
advance payments for tangible fixed assets	081	14 626,90	19 118,00	4 491,10	-4 491,10
Accumulated depreciation - total	082	-1 293 967,32	-1 468 845,40	-174 878,08	174 878,08
for buildings	083	-303 549,18	-323 282,28	-19 733,10	19 733,10
for movables and sets of movables	084	-605 950,28	-690 408,81	-84 458,53	84 458,53
for perennial crops	085			0,00	0,00
for breeding and draught animals	086			0,00	0,00
for low-value tangible fixed assets	087	-384 467,86	-455 154,31	-70 686,45	70 686,45
for other tangible fixed assets	088			0,00	0,00
Correction by eliminated depreciation expenses	089	0,00	0,00	0,00	-133 043,90
Long-term current liquid assets	090	0,00	0,00	0,00	0,00
shares and ownership interests – controlling influence	091			0,00	0,00
shares and ownership interests – substantial influence	092			0,00	0,00
other securities and ownership interests	093			0,00	0,00
Inter-company loans	094			0,00	0,00
other long-term current liquid assets	095			0,00	0,00
Cash flow from investment activity	096	1 847 568,63	2 272 783,18	425 214,55	-558 258,45
Long-term liabilities - total	097	0,00	0,00	0,00	0,00
issued bonds	098			0,00	0,00
liabilities from lease	099			0,00	0,00
long-term advance payments received	100			0,00	0,00
long-term bills of exchange to be paid	101			0,00	0,00
other long-term liabilities	102			0,00	0,00
Long-term bank credits	103	0,00	0,00	0,00	0,00
Own equity	104	1 873 873,87	2 303 790,95	429 917,08	429 917,08
Funds	105	139 598,35	133 765,80	-5 832,55	-5 832,55
Undistributed profit, accumulated loss of past years	106			0,00	0,00
Economic result under approval procedure	107	-2 690,95	52 956,06	55 647,01	55 647,01
Correction by reduced disposable profit of the current year	108	0,00	-52 956,06	-52 956,06	-52 956,06
Cash flow from financial activity	109	2 010 781,27	2 437 556,75	426 775,48	426 775,48
Cash flow - total	110	4 028 392,80	4 958 627,12	930 234,32	50 343,52
Cash		2 173,91	1 463,60	-710,31	710,31
Bank accounts		243 491,17	294 544,97	51 053,80	-51 053,80
Balance of pecuniary means	111	245 665,08	296 008,57	50 343,49	-50 343,49

4. Development of Funds

The financial funds are created – among others – from the after-tax economic result.

Table 4: Funds (summary)

(TCZK)

line		Bonus fund	Reserve fund	RFIA	Scholarship fund	Total as per Dec. 31st, 2001
		1	2	3	4	5
1	Status on January 1st, 2001	2 088,51	99 066,39	36 919,20	1 524,25	139 598,35
2	Addition to the fund	11,60	1,49	133 768,33	3 383,78	137 165,20
3	Draw-down of the fund	12,42	2 722,90	138 952,61	1 309,83	142 997,76
4	Status on Dec. 31st, 2001	2 087,69	96 344,98	31 734,92	3 598,20	133 765,79
5	Demands on allocation from the year 2001 (proposal)	5 296,00		47 660,11		52 956,11
6	thereof: from main activity	3 615,00		32 531,80		36 146,80
7	from complementary activity	1 681,00		15 128,31		16 809,31
8	Expected status after allocation	7 383,69	96 344,98	79 395,03	3 598,20	186 721,90

The operations of the MU in the year 2000 closed with the loss of 2,691 MCZK, which was covered in the year 2001 using the reserve fund (debited to those partial units of the MU, which closed with a loss). Because of the loss, no allocation to funds was entitled in the MU. The remaining part of the negative economic result of partial units of the MU booking loss in 2000 was accounted by the re-distribution of their reserve funds to the credit of those partial units who closed the year 2000 with positive economic result.

The reserve fund in the amount of 1,49 TCZK has been made by transferring the interests for the year 2000 to the current account only at the beginning of 2001. Because of the same reason, the draw-down of the fund includes the amount of 31,94 TCZK representing the fees of 2000 transferred in January 2001.

Changes in the bonus fund are caused by interests and fees from the year 2000, which KB transferred to the current account in the beginning of 2001.

The proposal of the amounts allocated from the economic result of the year 2001 to respective funds: it is expected that after the approval of the results of 2001, a part of the economic result (approx. 10%) will be a source for the bonus fund to finance the economic interest of managers of the MU in the economic result and the remaining part will be a source for the RFIA, so that the MU will be able to meet its commitments following from the program 233 330 – Development of Material and Technical Basis of the MU in Brno, approved by the Government and Parliament of Czech Republic.

Table 4a: Scholarship fund (TCZK)

1	Status on Jan. 1st, 1999	0,00
2	Addition to - total 1999	321,47
3	therein: from economic result	0,00
4	tuition fees	321,47
5	Draw-down 1999	77,41
6	Status on Dec. 31st, 1999 and on January 1st, 2000	244,06
7	Addition to - total 2000	1 493,73
8	therein: from economic result	
9	tuition fees	1 493,73
10	Draw-down 2000	213,54
11	Status on Dec. 31st, 2000 and on January 1st, 2001	1 524,25
12	Addition to - total 2001	3 383,78
13	therein: from economic result	
14	tuition fees	3 383,78
15	Draw-down 2001	1 309,83
	therein: scholarships (accounted through account 648)	1 222,78
	return of fee (through account 648)	2,60
	return of fees	84,45
16	Status on Dec. 31st, 2001 and on Jan. 1st, 2002	3 598,20
17	therein: from economic result	
18	tuition fees	

Table 4b: RFIA (TCZK)

Addition to - total (without subsidies) - line 2 of table 4	133 768,33
depreciation expense	133 043,90
allocation from economic result	0,00
depreciated price of fixed assets	759,77
other resources ¹⁾	-35,34
Draw-down - total - line 3 from table 4	138 952,61
buildings	94 550,45
machines and equipment	38 630,18
SW	5 582,42
purchase of real estates	
repairs	
other use ²⁾	189,56

¹⁾ the transfer of the interest (for the year 2000) on the current account made by KB in January 2001 (-35,07)

the mistake in the accounting of the transfer of depreciation expenses of the year 2001 between the current account and the capital account (-0,27)

- corrected by the transfer from the current account in January 2002

²⁾ the correction of the initial state for the Faculty of Medicine

5. Development of Status of Assets and Results of Stock-taking

5.1 Summary of Assets and Their Development

Table 5a: Summary of assets and their development (TCZK)

Type assets	Status on Dec. 31st, 2000	Status on Dec. 31st, 2001		
	purchase price	purchase price	accumulated depreciation	residual price
Intangible fixed assets	28 542,80	48 705,36	34 699,65	14 005,71
thereof: software	23 498,85	32 814,47	18 808,76	14 005,71
low-value intangible fixed assets	5 043,95	15 890,89	15 890,89	0,00
Tangible fixed assets	2 911 821,62	3 531 431,07	1 468 845,40	2 062 585,67
thereof: land	127 934,52	321 823,72		321 823,72
works of art	4 778,92	12 869,38		12 869,38
buildings, halls, structures	1 498 515,78	1 733 607,86	323 282,28	1 410 325,58
separate movables and sets of movables	896 124,54	1 007 975,80	690 408,81	317 566,99
perennial crops				0,00
breeding and draught animals				0,00
low-value tangible fixed assets	384 467,86	455 154,31	455 154,31	0,00
other tangible fixed assets				
Fixed assets - total	2 940 364,42	3 580 136,43	1 503 545,05	2 076 591,38

The scope of fixed assets increased in comparison with the previous accounting period by

- putting of new assets into utilisation
- accounting of not yet registered works of art and low-value intangible fixed assets on June 30th, 2001 in compliance with valid Accounting Regulations for Non-profit Organisations (for more details, see the results of stock-taking)
- accounting of pieces of land not yet registered on asset accounts which was carried out in compliance with the detailed evidential inventory of land (for more details, see the results of stock-taking)

Results of Stock-taking

1) *Extra-ordinary stock-taking of works of art, low-value intangible assets, immovable historic landmarks and pieces of property without ownership rights of the MU*

In compliance with the Provisions of the Ministry of Finance, file No. 283/76 102/2000, and in compliance with the valid Accounting Routines for the year 2001, the extra-ordinary stock-taking of works of art, low-value intangible assets, immovable historic landmarks and pieces of property without ownership rights of the MU was ordered on May 31st, 2001. Based on results of this stock-taking, the mentioned assets were accounted as per June 30th, 2001 as accounting case of the year 2001:

- the works of art - until now registered on other asset accounts - were placed on account number 032 using the purchase prices of the works (1 654,487 TCZK). The works of arts nor yet registered (e.g. received as presents; works purchased for the purpose of interior decorations which are not integral part of buildings and which were until now included in operational registry only) were accounted using the replacement purchase price (6 381,076 TCZK)
- the low-value intangible fixed assets - being used but not yet registered on asset accounts and monitored only through the operational registry (9 689,27 TCZK) – were placed on the account 018. The low-value intangible fixed assets of the

purchase price up to 20 TCZK, which were in 1995 purchased by non-investment means in compliance with regulations valid at that time (69,57 TCZK), were transferred to the account 018 from the account 013 002.

The property of others used within the MU and found during the stock-taking was placed on off-balance sheet accounts 996 5* and 996 6*.

2) *Stock-taking of assets of the MU as per September 30th, 2001 and as per Dec. 31st, 2001*

The regular stock-taking of tangible fixed assets including buildings and land, low value tangible and intangible fixed assets, teaching aids and other tangible assets and materials was carried out as per 30.9.2001. The evidential stock-taking was carried out as per Dec. 31st, 2001. Deficiencies were revealed especially in case of the land – discrepancies of record price and accounting. Due to this reason, a separate checking was carried out – see below.

Based on the stock-taking carried out inventory differences were figured up, namely surplus in case of the Faculties of Medicine, the Faculty of Law and the Faculty of Science in total amount of 594 757,20 CZK, and shortages in case of the Faculty of Law, the Faculty of Education, the Faculty of Economics and Administration, the Board of Residential Hall and Canteens and the Rector's Office in the total amount of 137 641,60 CZK. The values mentioned above are related to purchase prices. Most of the losses were caused by occurrences of theft, which were announced to the Police of Czech Republic and to the Legal Department of the MU in order to be treated by Claim Commission. The identified surpluses and shortages were accounted within the 2001 accounting period.

3) *Extra-ordinary evidential check of land owned by the MU*

The necessity of an extra-ordinary check of land follows from the discrepancies revealed by the regular inventory of land. The documents, upon which the accounting of land was based, were checked and compared with the existing registry of land, with actual abstracts from Ownership List and with the acquisition documentation. The documentation was found out, which should have been the basis for clearing of the pieces of land accounted on asset accounts but not owned by the MU any more. Based on the audit of documents, pieces of land of total value of 9,038 MCZK were cleared from accounts. These are pieces of land which are not owned by the MU any more but were accounted as per September 30th, 2001. On the other hand, such pieces of land were accounted, which are owned by the MU (as follows from the acquisition documents and from the actual abstracts of the Ownership List) but which had not yet been placed on accounts. (Based on the expertise, they were evaluated as per the date of acquisition by replacement purchase prices of total amount of 203,165 MCZK).

Taking into consideration the actual scope of assets of the MU, the level of software equipment used for registry of assets proves to be insufficient (at the respective faculties and partial units of the MU, the assets are registered and the depreciation expenses calculated using local PCs without the possibility of interconnection. This does not enable to perform central registration and checking). Out of that reason, the MU will start implementing a new software in 2002. It will enable the centralised processing tied up with the used economical system to be applied with the help of computer network.

Table 5b: Current liquid assets

(TCZK)

	Status on Dec. 31st, 2000	Status on Dec. 31st, 2001	Characteristics
Long-term	0,00	0,00	
thereof: securities and ownership interests			
loans			
other			

Short-term	245 699,33	296 032,56	
thereof: cash money	2 173,91	1 463,60	
thereof foreign currency	1 197,75	608,33	
bank accounts	243 491,17	294 544,97	
thereof – foreign currency accounts	3 369,16	8 248,71	
cheques			
stamps and vouchers	34,25	23,99	postal stamps, telephone cards
money orders for accounting			
adjustables to short term current liquid assets			

The MU does not own any of any extraneous long-term current liquid assets. The short-term current liquid assets consisting of balance in cash, valuables and balances of bank accounts, increased by 53 333,23 TCZK.

Table 5c: Inventory

(TCZK)

	Status on Dec. 31st, 2000	Status on Dec. 31st, 2001	Characteristic
Inventory - total	20 451,77	19 177,00	
thereof: material	8 268,75	7 530,21	
work in progress	100,49	8,72	
finished products	9 361,11	10 846,93	
animals		106,04	
merchandise	2 721,42	685,10	
other			

The level of inventory decreased by 6,23 % in the year 2001 in comparison to the year 2000, when level grew.

The value of the material in store decreased by 8,93 %. The reduction of work-in-progress and merchandise was significant, but it was compensated by the growth of value of own products, namely lecture notes and other own publications, production of which was completed during the year. The reduction of the inventory level of the merchandise was influenced mainly by the lease of the lecture notes shop at the Faculty of Education and by the related transfer of the inventory of lecture notes from the shop to the newly established store of own products. On the contrary, the accounting of laboratory animals through inventories started in the year 2001 at the Faculty of Medicine.

Table 5d: Receivables, liabilities, credits

(TCZK)

	Status on Dec. 31st, 2000	Status on Dec. 31st, 2001	Characteristic
Receivables - total	19 228,44	36 327,58	
thereof: customers	7 022,01	9 266,12	
advances	5 472,12	9 578,07	
from institutions of social security and health insurance			
from employees	1 519,16	2 506,84	
taxes and fees	4 693,28	6,00	
adjustment to receivables	-216,94	-216,94	
other	738,81	15 187,49	
Payables - total:	84 566,70	83 913,89	
thereof: suppliers	14 317,06	2 919,45	
advance payments received	3 251,78	2 704,53	
to employees	37 792,53	44 581,85	
to institutions of social security and health insurance	21 236,01	24 475,54	
tax liabilities	7 161,23	8 318,18	

to state budget	281,56	864,63	
other	526,53	49,71	
Bank statements and loans			
thereof: credits			

The receivables grew in the year 2001. The amount for sale of the building of Legal Medicine represents 41,8 % of the total volume of receivables. This amount is recorded under the item "Other". The advances for inland and out-land business travels and the balance of uncollected receivables of the Fund of Cultural and Social Needs are shown under the item "Receivables from employees". Of the receivables from customers, 5.506,79 TCZK are receivables from domestic business activities and 2.226,81 TCZK receivables from foreign purchasers. The receivables before maturity are also included in these amounts. Special attention is continuously paid to the receivables. The uncollected receivables are after reminder notices handed over to the legal department to arrange their recovery through proceedings of court.

6. Recapitulation of Financial Settlement with State Budget

The MU accounts the subsidies received and the related costs in classification according to respective grantors and purposes. The received subsidies are itemised to particular units of the MU responsible for their utilisation through activity codes (identification of the grantor and of the type of the subsidy) and job order or sub-order numbers (identifying also the particular project executor, etc.). The accounting of subsidies received from the state budget in the year 2001 was performed in compliance with time schedules and methods as instructed by the respective grantors. The means not fully drawn from the subsidies were returned to the state budget.

6.1 Financial Settlement with State Budget – Non-investment Subsidies from Chapter of MEYS

Table 6.1: Account for subsidy from chapter 333 - MEYS

(whole CZK)

line	Non-investment subsidies - type	Approved budget	Adjusted budget	Granted as per Dec. 31st, 2001	Used as per Dec. 31st, 2001	Return to state budget
1	Basic subsidy	669 463 000	814 581 000	814 581 000	814 351 927	229 073
	therein:					
	index A - Educational activity	661 108 000	666 281 000	666 281 000	666 281 000	0
	index C - Student scholarships of doctorand study programs	8 355 000	33 885 000	33 885 000	33 885 000	0
	index D - Studying foreigners and international co-operation		22 479 000	22 479 000	22 323 722	155 278
	therein: students - non-citizens of Czech Rep. (foreign development aid)		5 016 000	5 016 000	5 016 000	0
	program SOKRATES/ERASMUS, ARION, COMENIUS		15 878 000	15 878 000	15 829 213	48 787
	program AKTION		929 000	929 000	824 448	104 552
	program CEEPUS		439 000	439 000	437 061	1 939
	foreign students (short-term stays)		217 000	217 000	217 000	0
	index E - Non-investment expenses related to capital construction		22 240 000	22 240 000	22 238 919	1 081
	index F - Educational projects and programs		29 748 000	29 748 000	29 748 000	0
	therein: Fund of educational politics		7 301 000	7 301 000	7 301 000	0
	Support of teachers' program development		22 447 000	22 447 000	22 447 000	0
	index G - Projects of Development Fund of Universities		12 330 000	12 330 000	12 325 663	4 337
	index H - Liquidation of emergency situations and extraordinary events		11 183 000	11 183 000	11 182 999	1
	index I - Development programs		16 435 000	16 435 000	16 366 624	68 376
2	Subsidies into boarding and lodging (BRC)	52 223 000	52 349 000	52 349 000	52 349 000	0
3	Subsidies into research and development	93 418 000	261 008 000	261 008 000	260 978 127	29 873
	therein:					
	institutional - non-specified research	93 418 000	130 436 000	130 436 000	130 436 000	0
	research plans		97 398 000	97 398 000	97 398 000	0
	special purpose means into research and development - total:		33 174 000	33 174 000	33 144 127	29 873
	LA - INGO		480 000	480 000	480 000	0
	ME - KONTAKT		1 080 000	1 080 000	1 080 000	0
	OC - COST		1 160 000	1 160 000	1 160 000	0
	LI - Information resources		11 899 000	11 899 000	11 899 000	0
	LN - Research centres		17 882 000	17 882 000	17 882 000	0
	LP - Disclosing of results		20 000	20 000	20 000	0
	LS - Research for state administration		653 000	653 000	623 127	29 873
4	Total from section Public Universities (line 1+line 2+line 3)	815 104 000	1 127 938 000	1 127 938 000	1 127 679 054	258 946
5	Other subsidies from MEYS - into schooling and education		637 855	637 855	637 855	0
	therein:					
	section 25 - organisational and administrative activities and further education		286 000	286 000	286 000	0
	section 51 - youth		351 855	351 855	351 855	0
6	Total from chapter333 - MEYS (line 4+line 5)	815 104 000	1 128 575 855	1 128 575 855	1 128 316 909	258 946

Financial means in the amount of 258.946,- CZK not fully drawn from non-investment subsidies of MEYS (Section of Universities) were transferred on February 4th, 2002 to the deposit account of the Ministry of Education, Youth and Sport of Czech Rep., Account Number: 6015-821001/0710, variable symbol 17.

6.2 Financial Settlement with State Budget – Other Non-investment Subsidies (from Other Chapters and Other Subsidies)

Table 6.2: Other subsidies - non-investment means

(in CZK)

line	Grantor	Granted as per Dec. 31st, 2001		Used as per Dec. 31st, 2001		Return of subsidy (payment)	
		Operation	Research and Development	Operation	Research and Development	Operation	Research and Development
1	From chapters of state budget - total (without MEYS)	1 160 000	48 938 000	1 155 392	48 489 908	4 608	448 092
	therein:						
	Grant Agency of Czech Rep.		40 170 000		40 002 912		167 088
	Ministry of Health	1 065 000	5 731 000	1 060 392	5 495 948	4 608	235 052
	Ministry of Culture	95 000	1 157 000	95 000	1 157 000	0	0
	Ministry of Foreign Affairs		40 000		40 000		0
	Ministry of Agriculture		484 000		484 000		0
	Grant Agency of Academy of Science of Czech Rep.		1 356 000		1 310 048		45 952
2	From municipalities, territorial autonomous entities, state funds - total:	321 000	0	321 000	0	0	0
	therein:						
	Municipal Council of City of Brno	321 000		321 000		0	
3	From abroad - total:	12 071 806	9 041 000	12 071 806	9 041 000	0	0
	therein:						
	SOKRATES/ERASMUS	9 170 806		9 170 806			
	NATO		1 812 000		1 812 000		
	COPERNICUS		1 169 000		1 169 000		
	Jean MONNET		251 000		251 000		
	LEONARDO		414 000		414 000		
	Other	2 901 000	5 395 000	2 901 000	5 395 000		
4	Total: (line 1+line 2+line 3)	13 552 806	57 979 000	13 548 198	57 530 908	4 608	448 092

Means not fully drawn from the non-investment subsidy

- of the Grant Agency of Czech Rep. in the amount of 167.087,93 CZK were remitted on January 28th, 2002 to the account number. 19-22422001/0710..
- of the Grant Agency of Academy of Science Czech Rep. in the amount of 45.951,76 CZK were remitted on February 8th, 2002 to the account number 6015-1322-001/0710.
- of the Ministry of Health in the total amount of 239.660,60 CZK were remitted on account 6015-2528001/0710, namely:
 - 4.608,40 CZK on January 24th, 2002 – variable symbol 5229
 - 234.724,20 CZK, on January 24th, 2002 – variable symbol 2158
 - 328,00 CZK on February 8th, 2002 – variable symbol 2158.

6.3 Settlement with State Budget – Investments

Table 6.3: Settlement with state budget - investments

(CZK)

line	Number and name of program according to ISPROFIN	Adjusted budget		Granted as per Dec. 31st, 2001		Used as per Dec. 31st, 2001 (actual)		Return of subsidy (payment)	
1	Program 333 310 - construction and restoration of buildings and structures of universities		129 493 000		129 260 639		129 260 639		0
	333 311 0714 MU - Morphologic Centre I.	49 000 000		49 000 000		49 000 000		0	
	333 311 0703 Renovation of assembly hall of Faculty of Science	8 740 000		8 739 990		8 739 990		0	
	333 311 0704 MU - Morfo II.	7 000 000		6 999 999		6 999 999		0	
	333 311 0708 MU - air-conditioning of computer class room	1 700 000		1 695 750		1 695 750		0	
	333 311 0719 MU - library Faculty of Arts	51 764 000		51 764 000		51 764 000		0	
	333 312 0712 MU - reconstruction of Kounic Palace	8 000 000		7 772 130		7 772 130		0	
	333 316 0717 MU - Institute of Physics of Earth	3 289 000		3 288 770		3 288 770		0	
2	Program 333 320 - support of conceptual educational development of universities		28 522 000		28 366 142		28 366 142		0
	333 325 0702 Innovation of study programs (Development Fund of Universities)	8 176 000		8 132 617		8 132 617		0	
	333 328 0701 System for analysis of proteons	7 312 000		7 312 000		7 312 000		0	
	333 328 0703 Equipment of the library FF	3 452 000		3 451 725		3 451 725		0	
	333 328 0704 Equipment of training complex for schooling of medical students	5 604 000		5 527 340		5 527 340		0	
	333 328 0705 Measuring devices for physics and biology	3 978 000		3 942 460		3 942 460		0	
3	Program 333 910 - acquisition and renewal of investment assets for research and development		58 127 000		58 127 000		58 122 770		4 230
	Research plans	23 017 000		23 017 000		23 012 770		4 230	
	LA - INGO	19 368 000		19 368 000		19 368 000		0	
	LN - research centres	15 322 000		15 322 000		15 322 000		0	
	ME - KONTAKT	120 000		120 000		120 000		0	
	OC - COST	300 000		300 000		300 000		0	
4	Accounting for investment programs of MEYS - total: (line 1 to 3)		216 142 000		215 753 781		215 749 551		4 230
5	Grant Agency of Czech Rep.		3 342 000		3 342 000		3 193 247		148 753
4	Accounting for investment programs of state budget - total (line 1+2+3)		219 484 000		219 095 781		218 942 798		152 983

The difference between columns Adjusted Budget and Granted as per December 31st, 2001 for both programs 333 310 and 333 320 represent the investment means not fully drawn, which remained on accounts of Česká spořitelna. This bank transferred them back to the state budget. The MU does not account the allocated subsidy but the means actually used from the mentioned subsidy.

The means in the amount of 4.230,32 CZK not fully drawn from the investment subsidy of MEYS for the research and development were returned on January 21st, 2002 to the deposit account of the MEYS No. 6015-821001/0710, variable symbol 17.

The means in the amount of 148.752,90 CZK not fully drawn from the investment subsidy of Grant Agency of Czech Rep. for research and development were returned on January 29th, 2002 to the account No.19-22422001.

Recapitulation of Financial Settlement with State Budget

The not fully drawn and to the state budget returned non-investment financial means in the amount of 864,63 TCZK represented 0,06 % of total received non-investment subsidies of the year 2001 (in the year 2000, this percentage amounted to 0,07 %).

The return of not fully drawn investment subsidy of 2001 in the amount of 152,98 TCZK represented 0,07 % of allocated investment subsidies (in the year 2000, this percentage amounted to 0,01 %). The highest percentage of not fully drawn investment means from subsidy amount (4,45 %) was recorded in case of the subsidy from Grant Agency of Czech republic.

The non-fully drawn financial means (both non-investment and investment) represented 0,06 % of total subsidies received from the state budget (in the year 2000, this percentage amounted to 0,06 %), in case of subsidies from the MEYS this percentage amounted to 0,02 % (in the year 2000 – 0,01 %).

A more detailed structure of particular returns is shown in the following Table.

		year 2000			year 2001		
		subsidies in CZK	return in CZK	% from subsidy	subsidies in CZK	return in CZK	% from subsidy
Non-investment	MEYS	924 597 000	123 293,00	0,01	1 128 575 855	258 946,00	0,02
	Grant Agency of Czech Rep.	34 456 000	208 098,62	0,60	40 170 000	167 087,93	0,42
	Grant Agency of Academy of Science of Czech Rep.	522 000	0,00	0,00	1 356 000	45 951,76	3,39
	other	7 403 000	309 032,38	4,17	8 572 000	239 660,60	2,80
		966 978 000	640 424,00	0,07	1 178 673 855	711 646,29	0,06
Investment	MEYS - programs	113 514 000	17 668,05	0,02	157 626 781	0,00	0,00
	MEYS - research and development	51 876 000	0,00	0,00	58 127 000	4 230,32	0,01
	Grant Agency of Czech Rep.	4 962 000	2 056,82	0,04	3 342 000	148 752,90	4,45
		170 352 000	19 724,87	0,01	219 095 781	152 983,22	0,07
Total		1 137 330 000	660 148,87	0,06	1 397 769 636	864 629,51	0,06
thereof MEYS - Universities Section		1 089 987 000	140 961,05	0,01	1 343 691 636	263 176,32	0,02

7. Scholarships and Services Provided for Students

Table 7a Numbers of students

Number of students as per Dec. 31st, 2001	21 178
therein: budgetary students (except financing codes 2, 6, 7)	20 936
foreigners studying in foreign language *)	199
students on the basis of international agreements and regulations of government**)	43
students provided from other budget chapters***)	0

Note:

*) financing code "6" of Combined Register of Students

***) financing code "7" of Combined Register of Students

****) financing code "2" of Combined Register of Students

Table 7.b Scholarships**TCZK**

	MEYS index "C"	From subsidy of MEYS - total	Other resources	Scholarship fund	Total as per Dec. 31, 2001
Scholarships - total: (from table 2.2.1 and from additional data)	33 885,00	60 658,86	14 162,11	1 222,78	76 043,75
therein: doctoral attendance study- doctorands	33 095,33	33 704,04	636,92	282,38	34 623,34
foreign students		2 467,31	879,29	43,53	3 390,13
results		2 790,66	59,95	198,13	3 048,74
according to scholarship rules of the MU:					
for creative results	2,00	3 254,54	3 764,88	27,00	7 046,43
social		84,00			84,00
special regard worthy	787,67	7 505,79	5 094,11	671,74	13 271,63
to abroad		10 852,52	3 726,96		14 579,48

The revenues from the scholarship fund for scholarships in the amount of 1.225,38 TCZK are specified in the additional data chart.

The draw-down from the scholarship fund for scholarships is lower by 2,6 TCZK. This difference is caused by accounting of returned tuition fees (interrupted studies in a second university) on account 549 041.

Table 7c Boarding

	Number of main courses served	Revenues from meal tickets in TCZK	Total non-investment costs of operation of students' canteen in TCZK	Subsidies from MEYS in TCZK	Other subsidies, contributions, presents in TCZK	Complementary activity in TCZK	Average non-investment costs of one meal in CZK
	1	2	3	4	5	6	7
Total	745 726	19 056	51 060	11 459	-	13 900	68,50
Students	585 003	11 776	22 988				39,30

Comments:

column 2 - the first line includes all revenues of canteens from the main activity

the second line includes the revenues of canteens for boarding of students

column 3 - the first line includes all non-investment costs of operation of canteens including costs of the complementary activity and 40 % of administration overheads

the second line includes costs of boarding of students without food including 40% of administration overheads without actions of the MU

column 6 - the first line includes the revenues of canteens from the supplementary activity

column 7 - the first line: increase of average costs of one meal compared to the year 2000 is caused by the growth of costs of large repairs, energies and accounting of the whole amount of depreciation expenses to canteen costs

the second line: ditto

Table 7d Lodging

Number of housed - total/ students	Revenues from residential halls fees - total/ students TCZK	Total non-investment costs of lodging of students TCZK	Subsidy from MEYS TCZK	Other subsidies, contributions, presents TCZK	Complementary activity TCZK	Average amount of residential halls fees in CZK per year/month	Non- investment costs per one student in CZK
1	2	3	4	5	6	7	8
4 279	38 990	81 397		-	11 430	9 500	19 022
4 108	35 436	75 840	41 743	-		950	18 462

Comments:

column 2 - the first line includes all revenues of residential halls from the main activity

the second line includes the revenues from residential halls fees

column 3 - the first line includes all non-investment costs of residential halls including the complementary activity and 60% of administration overheads

the second line includes the costs of lodging of students including 60% of administration overheads without actions of the MU
 column 6 - the first line includes the revenues of residential halls from complementary activity

Conclusions

a) Evaluation of the Year 2001:

The complex analysis of the economy of the MU in the year 2001 can be concluded with the statement that the key target was fulfilled – namely to reverse the negative economic results achieved in the last three years towards positive balance in a significant way.

However, the very fact that the 52,9 MCZK profit was achieved, is not the only and the most important result of the year 2001. Much more important is the fact that all the partial units and especially all the key faculties achieved positive economic results.

The presented report on the economy of the MU in the year 2001 proves that the measures taken at the level of the top management as well as at the level of management of faculties were effective and brought the expected results.

It is a commitment for the coming year of 2002 to prove that the result of 2001 was not just an accidental event but a permanent reversal in the economy of the university and its partial units.

b) Evaluation of measures of 2000 executed in the year 2001:

b₁ / 2000

- Building of the Morphological Centre I. – Faculty of Medicine in Bohunice was completed in full scope and handed over to the Faculty for utilisation on September 13th, 2001.
- Before the end of 2002, the preliminary building of MORFO II was executed in advance due to the termination of the lease of the ecotoxicology workplace of the Faculty of Science.

The task was fulfilled in full scope

b₂ / 2000

- The task to increase the number of paying students became a continuous one. It was set to all deans of faculties of the MU. The results will be presented at regular evaluations.

Continuous task, responsible:

- deans of faculties,
- rector
- deputy rector for educational activity

b₃ / 2000

- The task to increase the efficiency of the MU and especially the efficiency of faculties became a continuous task as well. The results of economy in the year 2001 prove the reversal in the right direction. However, significant differences between faculties remain.

The task remains for the year 2002

b₄ / 2000

- The task was fulfilled within the possibilities of the MU. As a result, the financing of the public university was changed. The normative subsidy into educational activity for the year 2002 was increased and the students not yet financed from the MEYS were included.

The task is continuous task and remains for the year 2002

c) Evaluation of measures for the year 2001:

c₁) Not only that balanced budgets were prepared at all levels in the year 2001 but also positive economic results of 2001 were achieved in all economic centres of the MU as well as in the whole the MU.

The task was fulfilled in full scope

c₂) The analysing activity and the related auditing activity brought positive economic result of 52,9 MCZK.

The task was fulfilled in full scope

c₃) The preparation of the University Campus Bohunice consisted of crucial negotiations with the European Investment Bank, ČMZRB (Czecho-Moravian Guarantee and Development Bank), the MEYS and Government and Parliament of the Czech Republic and resulted in the elaboration and the consequent approval of the „Program of the development of the technical infrastructure of the MU“ under the number 233 330.

The task was fulfilled in full scope

c₄) Not only the feasibility study of the University Campus Bohunice, but also the building program ISPROFIN was updated including the so-called program documentation. All above mentioned documents were compiled into the documentation for the sessions of the Government and of the Parliament of the Czech Republic.

The task was fulfilled in full scope

c₅)

- All the investment plan for the year 2001 were fulfilled though some of them at modified, objectively substantiated dead-lines; namely:
- Morphological Centre I. – Institute of Anatomy of the Faculty of Medicine LF was handed over to the professional public on September 13th, 2001.
- The external works of MORFO I. were completed at the same dead-line.
- The civil construction of the library of the Faculty of Art and Faculty of Social Studies was completed before Dec. 31st, 2001. Interiors, works of art and landscaping were postponed to the beginning of the year 2002.
- The library was handed over to students in February 2002.
- The festive opening will take place in May 2002.

The task was fulfilled in full scope

d) Proposed measures for the year 2002

The following continuous tasks of the year 2000 pass on to the year 2002: b₅ / 2000, b₆ / 2000, b₇ / 2000.

- d₁) To achieve the positive economical result in 2002 in all the economical centres of the MU like in the year 2001.

Responsible: *the Rector, the Bursar, the Deans*

- d₂) To complete amendments of all internal instructions, especially instructions regulating the flow and check-up of primary accounting documents.

Responsible: *the Bursar and the Head of the Unit of System Control and Organisation*

- d₃) To carry out necessary tender proceedings related to the start of engineering preparation of the project University Campus Bohunice – within the sub-program 233 331.

Responsible: *Rector, Bursar*

- d₄) To up-date construction programs and feasibility studies for following faculties: the Faculty of Medicine, the Faculty of Science and the Faculty of Social Studies.

Responsible: *Deans of respective faculties*

- d₅) To execute investment projects according to the approved investment plan of the MU for the year 2002.

Responsible: *Bursar*

At the end, I would like to highlight that the year 2001 was an important step of the economy of the MU in the direction ensuring success of the final stage of the extensive development of the MU. Now, we have to focus on the intensification of the educational process and the process of science and research, since these processes guarantee the permanent planned development of the second largest Czech university.

Ing. František Gale
Bursar of the MU