

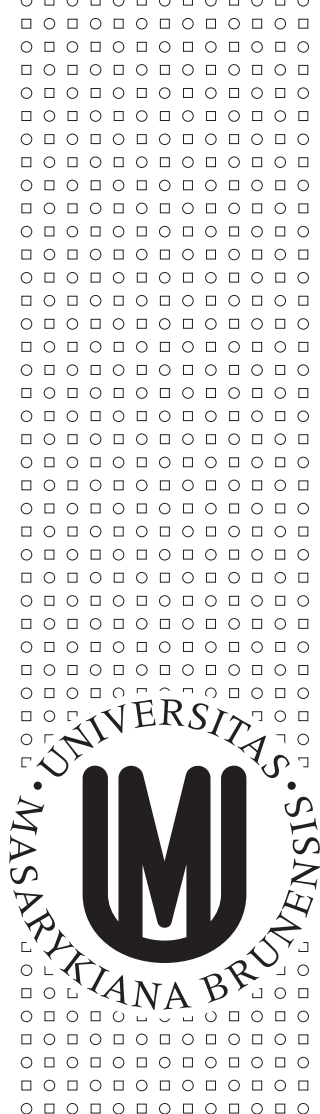


MASARYK UNIVERSITY



ANNUAL FINANCIAL REPORT

2008



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

April 2009

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Approved by the MU Academic Senate on: 6 April 2009

Discussed by the MU Board of Trustees on: 18 May 2009

Introduction

Masaryk University (hereinafter referred to as "MU") submits, in accordance with Section 21 (3) of Act No 111/1998 Coll., the Higher Education Act, as amended, and the Unified Syllabus of the Ministry of Education, Youth and Sports, the Annual Report of the Higher Education Institution for 2008, which is prepared on the basis of MU accounts and other selected data.

MU is a public university established pursuant to Act No 111/1998 Coll., the Higher Education Act, and ranks among a group of accounting units, whose main object of activity is not business undertaking. Consequently, MU used accounting methods applicable to the above-mentioned type of organisations in the 2008 accounting period, namely accounting methods prescribed by Decree No 504/2002 Coll. implementing certain provisions of Act No 563/1991 Coll., the Accounting Act, as amended. The accounting period at MU is a calendar year. Assets and liabilities of MU are valued at historical cost. Accounting documents are kept in electronic form; while most types of accounting documents (invoices received, invoices issued, internal accounting documents) are also kept in printed form.

The authorized representative of MU is the Rector, prof. PhDr. Petr Fiala, Ph.D. LL.M.

The 2008 financial statements for MU were audited. The auditor's report is attached to the Annual Financial Report of MU for the year 2008.

The book profit of MU for the 2008 accounting period amounts to 103,940 mil. CZK and represents at the same time profit after taxation.

Since 1 January 2005, in relation to the amendment to Section 38 of Decree No 504/2002 Coll. becoming effective, the difference between the amount of book depreciation not recognisable for tax purposes and tax depreciation, which formerly had a significant impact on the income tax base, has been eliminated. At the same time, however, additions to the capital asset regeneration fund (hereinafter FRIM) were reduced by the book depreciation of assets acquired from funding provided by the Ministry of Education. Total depreciation in 2008 amounted to 308 mil. CZK, of which the depreciation of assets acquired from the funding provided by the Ministry of Education (hereinafter referred to as "funded asset depreciation") represented 239 mil. CZK (i.e. 78% of total depreciation) and depreciation of assets not acquired from the funding (hereinafter "non-funded asset depreciation") represented 69 mil. CZK (i.e. 22% of total depreciation). In 2008 FRIM was created from non-funded asset depreciation in the amount of 69 mil. CZK (the same amount as in 2007), accounting for a profit of 2007 in the amount of 62 mil. CZK and a transfer balance of the capital contribution in the amount of 65 mil. CZK.

Pursuant to amendments of Act No 111/1998 Coll. (the first amendment effective as of 13 September 2005, the second as of 1 January 2006) universities are entitled to a contribution from the Ministry of Education for educational, scientific, research, development, artistic and other creative activities (hereinafter the "contribution") and to transfer the unused contribution to the operational fund, FRIM and unused earmarked public funds to the fund for earmarked financial resources.

Total non-capital investment revenues of MU in 2008 amounted to 3,945 mil. CZK (an increase of 8% compared to 2007), expenses amounted to 3,841 mil. CZK (decrease of 7%).

Normative funding from the Ministry of Education (funding for teaching activities according to indicator A and funding of special research) amounted to 1,819 mil. CZK, representing 46% of total revenues, in 2008. Out of this amount the prescriptive portion of non-capital investment funding for teaching activities (indicator A) represented 1,692 mil. CZK (an increase of 7%) and funding of specific research amounted to 122 mil. CZK (an increase of 2%).

The 2008 increase in the number of students, up by 5% over 2007 (from 38 989 to 41 052), resulted in a boost in non-capital revenues, which was reflected in particular in the increase of the funding from the Ministry of Education by 7% .

In 2008 MU received funding in the amount of 870 mil. CZK for research and development (an increase of 6% compared to 2007), of which 674 mil. CZK was received from the Ministry of Education, 155 mil. CZK from other parts of the State budget and budgets of local and regional government bodies and 41 mil. CZK of research funding came from abroad. The share of non-capital funding for research and development in the total revenues of the university in 2008 amounted to 777 mil. CZK (20% of total revenues, representing an increase of 7.9% compared to 2007), the capital investment funding for research and development amounted to 93 mil. CZK (a decrease of 9% compared to 2007).

Non-capital funding and contributions for teaching activities and operation (prescriptive and targeted) amounted in total to 2,171 mil. CZK (55% of total revenues), of which 2,126 mil. CZK was received from the Ministry of Education, 6 mil. CZK from other parts of the State budget and budgets of local and regional government bodies and 39 mil. CZK for projects co-financed by the EU and from abroad.

Prescriptive non-capital funding for the accommodation and catering of students amounted to 26 mil. CZK (i.e. by 39% more than in 2007) in 2008.

In 2008 the total amount of funding from public sources of the Czech Republic and from abroad amounted to 3,487 mil. CZK, of which 2,948 mil. CZK was made up of non-capital funding and contributions (up by 7% over 2007) and 540 mil. CZK of capital expense funding, including funding of Programme 233 330 (decrease of 18%). For a detailed analysis of funds provided from public sources and their financial settlement with the State budget see table 2 and 6.

MU revenues from non-public sources amounted to 999 mil. CZK (25% of total non-capital revenues), representing an increase of 10% compared to 2007. These revenues consisted of self-generated income from principal activity in the amount of 875 mil. CZK (an increase by 10% compared to 2007) and of supplementary income in the amount of 124 mil. CZK (an increase by 13%). The self-generated income from principal activity includes funded asset depreciation in the amount of 239 mil. CZK and the use (reduction) of funds in the amount of 141 mil. CZK. Net revenues from non-public sources, i.e. revenues reduced by funded asset depreciation and the use of funds, then amounted to 619 mil. CZK, i.e. by 13% more than in 2007. The share of net revenues from non-public sources on total non-capital revenues then amounts to 16%.

In 2008 the total non-capital expenses amounted to 3,841 mil. CZK (an increase of 7%). The expenses also include the cost of funded asset depreciation and additions to funds. The year-on-year increase of expenses adjusted by funded asset depreciation and additions to funds represented 5%.

In 2008 the share of paid wages and salaries from all sources (including other personnel expenses) without social and health insurance on the total expenses amounted to 1,500 mil. CZK (table 2.2.1), representing 39% of total non-capital revenues. Wages and salaries, excluding other personnel expenses, amounted to 1,417 mil. CZK. The mean salary at MU (excluding other personnel expenses) amounted to 36,045 CZK/month, representing an increase of 7,8% compared to 2007, while the amount of employees was 3,277.

Of the total number of 3,277 full-time equivalent employees of MU 1,433 were academic staff, 57,1 research workers and 1,787 other staff.

Social and health insurance contributions paid to the state in 2008 amounted to 488 mil. CZK. The total share of personnel expenses, including social and health insurance in 2008 then amounted to 1,988 mil. CZK, representing 52% of the total MU non-capital expenses.

In 2008 the total amount of 320 mil. CZK was paid on scholarships, of which 112 mil. CZK was for scholarships for doctoral students, 104 mil. CZK for accommodation grants, 8 mil. CZK for bursaries and 96 mil. was for other grants.

MU manages assets in the total volume of 8,955,23 mil. CZK at purchase value (an increase of 6,03% compared to 2007), of which 8,845,49 mil. CZK are long-term tangible assets (up by 5,98% compared to 2007) and 109,47 mil. CZK are long-term intangible assets (up by 10,38% compared to 2007).

Total accumulated depreciation amounted to 2,401,7 mil. CZK and total write off, i.e. the ratio of total depreciation to the total value of assets, amounted to 26,82% (while in 2007 total write off amounted to 27%).

Significant financial indicators also include the balances of MU funds created pursuant to Act No 111/1998 Coll., the Higher Education Act. The total value of the individual funds as of 31 December 2008 amounted to 834 mil. CZK (an increase of 33% over the previous year). Balances in the individual funds were as follows: 211 mil. CZK (operational fund, up 58%), 82 mil. CZK (fund for earmarked financial resources, up 55%), 26 mil. CZK (fund for bonuses, up 18%), 96 mil. CZK (reserve fund, up 0%), 334 mil. CZK (FRIM, up 24%), 61 mil. CZK (scholarship and bursary fund, up 56%) and 24 mil. CZK (social fund, up 41%).

Additions to the fund for bonuses and FRIM were affected by the accounting for the profit achieved in 2007 in the amount of 72 mil. CZK, of which 10 mil. CZK went to the fund for bonuses and 62 mil. CZK to FRIM.

In 2008 a total of 888 mil. CZK was used on the regeneration of capital assets of MU, of which 539 mil. CZK was from capital-investment funding and 71 mil. CZK from FRIM.

Out of the total capital expenditures in 2008, 610 mil. CZK was used for the realization of Programme 233 330. The Programme funding came from various sources: 320 mil. CZK came from the Ministry of Education, 246 mil. CZK from the loan, 32 mil. CZK from the City of Brno and 12 mil. CZK from FRIM. Moreover, 9. mil. CZK of non-capital funding was used for equipping of the reconstructed buildings of the Faculty of Science at Kotlářská within the framework of realization of Programme 233 330.

In connection with the implementation of Sub-programme 233 332 - building of the University Campus, a total of 496 mil. CZK of capital funding was used in 2008, of which 214 mil. CZK came from the Ministry of Education, 246 mil. CZK from the loan, 32 mil. CZK from the City of Brno and 4 mil. CZK from FRIM. In connection with the implementation of Sub-programme 233 333 - reconstruction and modernisation, a total of 123 mil. CZK of capital funding (of which 106 mil. CZK was from the Ministry of Education and 8 mil. from FRIM) and 9 mil. CZK of own non-capital funding was used.

Funding of the Programme from MU's own resources in 2008 then amounted to 21 mil. CZK (12 mil. CZK from FRIM and 9 mil. CZK from non-capital funds).

The total funding used for Programme 233 330 implementation from its beginning in 2002 to 31 December 2008 amounted to 4,660 mil. CZK, of which 2,711 mil. CZK came from the Ministry of Education, 297 mil. CZK from the City of Brno and 696 mil. CZK from MU's own resources. The loan was used in the total amount of 956 mil. CZK.

Ladislav Janíček
Bursar

1. Financial Statements

1.1 Balance Sheet

MU uses accounting methods prescribed by Decree No 504/2002 Coll., as amended, which implements certain provisions of Act No 563/1991 Coll., the Accounting Act, as amended, and which is applicable to accounting units, the main object of whose activity is not business undertaking.

Table 1.1 **BALANCE SHEET** (in thousands CZK)
ASSETS

	Account number	line	Balance as at 1. 1. 2008	Balance as at 31. 12. 2008
			1	2
A. Total fixed assets 1. 2+10+21+29		0001	6 280 897,25	6 553 329,40
I. Total intangible fixed assets 1. 3 to 9		0002	99 175,44	109 474,56
1. Research and development	012	0003	318,93	318,93
2. Software	013	0004	80 570,61	90 135,98
3. Valuable rights	014	0005	0,00	1 745,92
4. Low-value intangible fixed assets	018	0006	15 704,91	15 152,01
5. Other intangible fixed assets	019	0007	1 805,30	564,26
6. Intangible fixed assets under construction	041	0008	775,69	1 557,46
7. Advance payments for intangible fixed assets	051	0009	0,00	0,00
II. Total tangible fixed assets 1. 11 to 20		0010	8 346 673,78	8 845 494,92
1. Land	031	0011	343 375,34	356 766,15
2. Works of art and art collections	032	0012	30 658,62	30 845,28
3. Structures	021	0013	5 004 362,25	5 268 655,62
4. Separate movable items and sets of movable items	022	0014	2 049 459,73	2 206 345,38
5. Perennial crops	025	0015	0,00	0,00
6. Breeding and draught animals	026	0016	0,00	0,00
7. Low-value tangible fixed assets	028	0017	412 523,59	384 405,81
8. Other tangible fixed assets	029	0018	55,37	55,37
9. Tangible fixed assets under construction	042	0019	506 238,88	598 271,31
10. Advance payments for tangible fixed assets	052	0020	0,00	150,00
III. Total financial investments 1. 22 to 28		0021	260,82	260,82
1. Shares and ownership interests in controlled and managed entities	061	0022	100,00	100,00
2. Shares and ownership interests in enterprises with substantial influence	062	0023	0,00	0,00
3. Bonds and debentures held until maturity	063	0024	0,00	0,00
4. Intercompany loans	066	0025	0,00	0,00
5. Other long-term loans	067	0026	0,00	0,00
6. Other financial investments	069	0027	160,82	160,82
7. Acquired financial investments	043	0026	0,00	0,00
IV. Total accumulated depreciation - fixed assets 1. 30 to 40		0029	-2 165 212,79	-2 401 900,90
1. Total accumulated depreciation - research and development	072	0030	-301,66	-318,93
2. Accumulated depreciation - software	073	0031	-58 990,94	-72 591,51
3. Accumulated depreciation - valuable rights	074	0032	0,00	-136,56
4. Accumulated depreciation - low-value intangible fixed assets	078	0033	-15 704,91	-15 152,01
5. Accumulated depreciation - other intangible fixed assets	079	0034	-268,87	-430,23
6. Accumulated depreciation - structures	081	0035	-595 532,37	-675 635,46
7. Accumulated depreciation - individual movable items and sets of movable items	082	0036	-1 081 890,45	-1 253 230,39
8. Accumulated depreciation - perennial crops	085	0037	0,00	0,00
9. Accumulated depreciation - breeding and draught animals	086	0038	0,00	0,00
10. Accumulated depreciation - low-value tangible fixed assets	088	0039	-412 523,59	-384 405,81
11. Accumulated depreciation - other tangible fixed assets	089	0040	0,00	0,00

	Account number	line	Balance as at 1. 1. 2008	Balance as at 31. 12. 2008
			1	2
B. Total current assets	l. 42+52+72+81	0041	1 099 153,34	1 324 911,57
I. Total inventory	item 43 to 51	0042	22 880,38	23 417,21
1. Material in store	112	0043	9 215,08	8 932,04
2. Material in transit	119	0044	21,99	0,00
3. Work-in-process	121	0045	75,91	698,81
4. Semi-finished products	122	0046	0,00	0,00
5. Finished products	123	0047	12 133,53	12 167,41
6. Animals	124	0048	159,31	664,00
7. Merchandise in store and in retail shops	132	0049	1 274,56	954,95
8. Merchandise in transit	139	0050	0,00	0,00
9. Advance payments for inventory	z 314	0051	0,00	0,00
II. Total receivables	l. 53 to 71	0052	59 913,36	62 189,17
1. Customers	311	0053	17 747,31	17 729,87
2. Bills of exchange to be collected	312	0054	0,00	0,00
3. Receivables for discounted securities	313	0055	0,00	0,00
4. Advance payments made	z 314	0056	7 961,20	9 805,83
5. Other receivables	315	0057	24,54	507,86
6. Receivables from employees	335	0058	12 419,73	18 278,49
7. Receivables from social security and public health insurance institutions	336	0059	0,00	0,00
8. Income tax	341	0060	0,00	0,00
9. Other direct taxes	342	0061	0,00	0,00
10. Value added tax	343	0062	0,00	0,00
11. Other taxes and charges	345	0063	0,00	0,00
12. Entitlement to subsidies and other due to and from the State budget	346	0064	0,00	0,00
13. Subsidies receivable and other due to and from budgets of self-governing units	348	0065	0,00	0,00
14. Receivables from participants in an association	358	0066	0,00	0,00
15. Receivables from fixed term operations (purchased options)	373	0067	0,00	0,00
16. Issued bonds - receivable/asset	375	0068	0,00	0,00
17. Sundry receivables	378	0069	1 424,02	4 139,60
18. Estimated receivables	388	0070	20 493,21	11 942,82
19. Adjustment to receivables	391	0071	-156,65	-215,30
III. Total financial assets	l. 73 to 80	0072	1 001 605,66	1 222 469,63
1. Cash on hand	211	0073	3 840,66	3 821,67
2. Stamps and vouchers	213	0074	522,19	564,66
3. Bank accounts	221	0075	997 190,85	1 218 066,25
4. Shares and similar securities	251	0076	0,00	0,00
5. Bonds, debentures and similar securities	253	0077	0,00	0,00
6. Other securities	256	0078	0,00	0,00
7. Short-term financial assets - acquired	259	0079	0,00	0,00
8. Cash in transit	261	0080	51,96	17,05
IV. Total other assets	l. 82 to 84	0081	14 753,94	16 835,56
1. Deferred expenses	381	0082	13 900,63	16 652,99
2. Accrued revenues	385	0083	525,81	149,29
3. Foreign currency exchange losses	386	0084	327,50	33,28
Total ASSETS	item 1 + 41	0085	7 380 050,59	7 878 240,97

LIABILITIES

	Account number	line	Balance as at 1. 1. 2008	Balance as at 31. 12. 2008
			3	4
A. Total own resources	l. 87 + 91	0086	6 006 774,71	6 555 740,20
I. Total equity	l. 88 to 90	0087	5 935 130,29	6 451 800,40
1. Equity	901	0088	5 306 366,01	5 617 457,34
2. Funds	911	0089	628 764,28	834 343,06
3. Gains or losses from revaluation of assets and liabilities	921	0090	0,00	0,00
II. Total profit (loss)	l. 92 to 94	0091	71 644,42	103 939,80
1. Profit (loss) account	963	0092	0,00	103 939,80
2. Profit (loss) to be approved	931	0093	71 644,42	X
3. Retained earnings, accumulated losses from previous years	932	0094	0,00	0,00
B. Total not-own capital	l. 96+98+106+130	0095	1 373 275,88	1 322 500,77
I. Total reserves	l. 97	0096	0,00	0,00
1. Reserves	941	0097	0,00	0,00
II. Total long-term payables	l. 99 to 105	0098	710 016,66	956 081,60

1. Long-term bank loans	951	0099	0,00	0,00
2. Bonds issued	953	0100	0,00	0,00
3. Payables from lease	954	0101	0,00	0,00
4. Long-term advances received	955	0102	0,00	0,00
5. Long-term bills of exchange to be paid	958	0103	0,00	0,00
6. Estimated payables	z 389	0104	0,00	0,00
7. Other long-term payables	959	0105	710 016,66	956 081,60
III. Total short-term payables	I. 107 to 129	0106	614 295,93	307 832,31
1. Suppliers	321	0107	70 014,23	56 227,42
2. Bills of exchange to be paid	322	0108	0,00	0,00
3. Advance payments received	324	0109	6 660,76	7 962,60
4. Sundry payables	325	0110	2 629,84	3 645,32
5. Employees	331	0111	4 296,81	4 439,45
6. Other payables to employees	333	0112	109 293,13	124 540,07
7. Payables to social security and public health insurance institutions	336	0113	70 099,30	65 589,82
8. Income tax	341	0114	0,00	0,00
9. Other direct taxes	342	0115	29 751,39	24 832,95
10. Value added tax	343	0116	3 307,37	2 536,74
11. Other taxes and charges	345	0117	14,87	17,63
12. Payables to the State budget	346	0118	3 210,23	2 936,30
13. Subsidies from budgets of self-governing units - payable	348	0119	155,14	30,24
14. Payables for unpaid subscribed shares and participations	367	0120	0,00	0,00
15. Payables to participants in an association	368	0121	300 000,00	0,00
16. Payables for fixed term operations (purchased options)	373	0122	0,00	0,00
17. Other payables	379	0123	8 421,64	10 552,47
18. Short-term bank loans	231	0124	119,71	81,63
19. Credits for discounted securities	232	0125	0,00	0,00
20. Issued short-term bonds	241	0126	0,00	0,00
21. Own bonds (debentures) issued	255	0127	0,00	0,00
22. Estimated payables	z 389	0128	6 321,51	4 439,67
23. Other short-term financial assistance	249	0129	0,00	0,00
VI. Total other liabilities	I. 131 to 133	0130	48 963,29	58 586,86
1. Accrued expenses	383	0131	1 168,41	2 339,85
2. Deferred revenues	384	0132	47 765,03	55 887,50
3. Foreign currency exchange gains	387	0133	29,85	359,51
Total LIABILITIES	I. 86 + 95	0134	7 380 050,59	7 878 240,97

Commentary on material changes in the Balance Sheet items:

1. Material changes in the Balance Sheet items include the following:
 - An increase of intangible fixed assets on l. 4 - Software in the amount of 10.0 mil. CZK. This increase is related namely to the technical base of database applications and acquisition of teaching SW.
 - A reduction of intangible fixed assets on l. 6 - in the amount of 553,000 CZK.
 - A reduction of other intangible fixed assets on l. 7 - in the amount of 1.2 mil. CZK. During 2008 assets were written-of (retired).
 - An increase of tangible fixed assets on l. 11 - Land in the value of 13.4 mil. CZK. This increase is related to the acquisition of land in the area of Nový Lískovec 4 and Pisárky with the purpose of enabling access to our sewer system - construction of the MU University Campus in Brno-Bohunice (UCB).
 - An increase in the item on l. 13 - structures in the amount of 264.3 mil. CZK. The increase is related to the construction of new buildings, reconstruction and modernisation of existing MU buildings as specified below:
 - reconstruction of buildings on the campus of the Faculty of Science at Kotlářská... 156.4 mil. CZK
 - reconstruction of Janáčkovo náměstí for the Faculty of Arts..... 10.0 mil. CZK
 - reconstruction of the building of the Faculty of Informatics..... 7.4 mil. CZK
 - reconstruction of the campus of the Faculty of Education 6.8 mil. CZK
 - Completion of the Red Stage of the UCB 37.4 mil. CZK
 - extension of the optic cable network and data infrastructure 13.4 mil. CZK
 - reconstruction of the building of MU Rector's office 9.5 mil. CZK
 - other minor reconstructions of MU buildings..... 23.4 mil. CZK
 - An increase in tangible fixed assets in item on l. 14 - Individual movable assets and sets of movable assets amounts to 2,206.3 mil. CZK. During 2008 assets were written-off (retired) in a total amount of 42.9 mil. CZK and acquired in a total amount of 199.8 mil. CZK. The increase represents namely the extension of equipment for teaching and research, laboratory equipment and instruments of the recently completed pavilions of the University Campus, and further equipping individual faculty sites with communication, office and audiovisual technology.
 - As regards l. 17: the decrease at the account of low-value tangible fixed assets amounts to 28,118 mil. CZK; these low-value non-written-off and unusable assets were retired by liquidation and sale.
 - As regards l. 19: The major item shown in the balance of account 19 on l. 042 is the following:
 - University Campus in Bohunice 588.96 mil. CZK
 - L. 22 of the Balance Sheet shows an investment contribution of MU into CEITEC, s.r.o. in the amount of 100 thou. CZK (MU has a 50% share in the registered capital of said company, the remaining 50% MU invested into Vysoké učení technické v Brně).
 - L. 27 of the Balance Sheet shows the purchased ownership interest in the company Compostela Media Universita S.L. amounting to 3 thou. EUR (80,820 CZK) and investment contribution into the company INVEA-TECH a.s. in the amount of 80 thou. CZK.

When writing off assets acquired partly or wholly from funding specified in Section 27 (7) of Decree No 504/2002 Coll., as amended, the methods stipulated in the provisions of Section 38 (9) of said Decree were applied in 2008. MU also regards assets acquired from the funding as assets, which were received by MU pursuant to Section 101 (5) of the Higher Education Act. Depreciation (proportionate part of depreciation) of fixed assets acquired from the subsidy (funding) was debited to account 901 - Equity and credited to account 649 - Other sundry revenues. Of the total amount of revenues shown on l. 66 of the Profit and Loss Account this represents an amount of 239,438 thou. CZK. This fact needs to be taken into account during the time series analysis of the shown item (l.66).

2. As regards l. 53 of the Balance Sheet: the total amount of unpaid receivables as at 31 December 2008 amounted to 17.7 mil. CZK.
3. As regards l. C 56 of the Balance Sheet: the advance payments made shown in accounting are reduced by the VAT value of 337.8 thou. CZK. The actual amount of advance payments made as at 31 December 2008 amounted to 10,143.7 thou. CZK.
4. L. 71 of the Balance Sheet shows adjustments in the amount of 20%, i.e. 132.772 thou. CZK, to non-time barred debts, pursuant to Section 8a (1) of the Reserves Act, with respect to unpaid debts in the amount of 663.892 thou. CZK. Of which adjustments created in 2008 amounted to 51.647 thou. CZK with respect to unpaid debts recorded in the amount of 258.260 thou. CZK in 2008. Adjustments in the amount of 100% to non-time-barred debts pursuant to Section 8a (2) of the Reserves Act, with respect to unpaid debts recorded

until 2007 amount to 2.44 thou. CZK. Adjustments created pursuant to Section 8c of the Reserves Act in the amount of 100% amounted to 82.249 thou. CZK.

5. L. 105 of the Balance Sheet recorded an amount of used loan for Programme 233 330 in the amount of 956 mil. CZK (an increase by 246 mil. CZK).
6. As regards l. C 109 of the Balance Sheet: the advance payments made shown in accounting are reduced by the VAT value of 69.6 thou. CZK. The actual amount of advance payments received as at 31 December 2008 amounted to 8,032.2 thou. CZK.
7. L. 116 of the Balance Sheet shows an amount of VAT of 2,731.94 thou. CZK, which includes the tax liability for December 2008 in the amount of 2,783.26 thou. CZK and overpaid VAT of -51.32 thou. CZK.
8. L. 118 of the Balance Sheet shows refunds of subsidies in the amount of 2 936.30 CZK, which were paid in connection with financial settlement with the State budget in January 2009.
 - a) 346 – payables due to the State budget as at 31.12.2008 in the total amount of 2,962.04 thou. CZK:
 - refunds of non-capital subsidies in the amount of2,420.24 thou. CZK
 - of which: refunds of subsidies for operation..... 810.60 thou. CZK
 - returns of subsidies for research and development.....1, 382.56 thou. CZK
 - return of unused FÚUP 227.08 thou. CZK
 - returns of capital subsidies in the amount of 541.80 thou. CZK
 - of which: refunds of subsidies current.....193.32 thou. CZK
 - refunds of subsidies for research and development..... 348.48 thou. CZK
 - b) 347 - Estimated returns of funds (outside of the schedule of subsidies) as at 31. 12. 2008 in the amount of -25.74 CZK.
9. L. 121 of the Balance Sheet showed an amount of 300 mil. CZK, which related to the provision of funds by the City of Brno for the building of infrastructure of the University Campus. The construction was completed and occupancy permit issued at the end of 2007, however the City of Brno took it over into its assets as at 31 December 2008. In 2008 these assets were reposted from account 042 through account 368.
10. As at 31 December 2008 the cover of the capital assets regeneration fund by financial means was secured. A reduction of this fund was not accounted for pursuant to the provisions of Section 38 (7) of Decree No 504/2002 Coll., as amended.
11. Out-of-books MU's contingent liabilities under lease contracts made before 31 December 2008 represented by the amount of future lease instalments in the period from January 2009 to August 2013 amount to 3.9 mil. CZK.
12. In 2008 implementation of projects within the framework of Programme 233 330 - Development of Material and Technical Base of MU in Brno (hereinafter referred to as the Programme) continued. The Programme contains two sub-programmes: Sub-programme 233 332 - Construction of the University Campus in Brno-Bohunice (hereinafter only Sub-programme UCB) and Sub-programme 233 333 - Reconstruction and modernisation of existing MU buildings. For more details see chapter 5 of this Annual Report.

As at 31 December 2008 the account of fixed assets under construction shows expenses on Sub-programme UCB in a total amount of 587.3 mil. CZK (which represents the total balance of the Yellow/Green Stage of UCB). As at the date of the 2008 financial statements the retained sums of A PLUS in the total amount of 2.3 mil. CZK and MiTTaG in the total amount of 0.9 mil. CZK were not paid.

1.2. Profit and Loss Account

MU uses accounting methods prescribed by Decree No 504/2002 Coll., as amended, which implements certain provisions of Act No 563/1991 Coll., the Accounting Act, as amended, and which is applicable to accounting units, the main object of whose activity is not business undertaking. Tables 1.2a to 1.2c show the Profit and Loss Account for MU in aggregate and further separately for MU without the Accommodation and Catering Services (ACS) and separately for the Accommodation and Catering Services.

Table 1.2 a **Profit and Loss Account - aggregate** (in thou. CZK)

Name of item	Account number	line	Principal activity	Supplementary activity	Total
			1	2	3
A. Expenses					
I. Total consumed purchases		001	376 325,25	22 471,05	398 796,30
1. Material consumption	501	002	268 093,98	9 376,94	277 470,92
2. Energy consumption	502	003	107 973,10	5 862,40	113 835,50
3. Consumption of other non-storable inventories	503	004	0,00	0,00	0,00
4. Merchandise sold	504	005	258,17	7 231,71	7 489,88
II. Total services		006	406 506,81	28 015,01	434 521,82
5. Repairs and maintenance	511	007	70 530,36	2 823,55	73 353,91
6. Travel allowances	512	008	66 906,44	1 708,52	68 614,96
7. Representation expenses	513	009	2 261,40	237,82	2 499,22
8. Other services	518	010	266 808,61	23 245,12	290 053,73
III. Total personnel expenses		011	2 006 312,96	51 076,83	2 057 389,79
9. Wages and salaries	521	012	1 461 584,29	38 633,07	1 500 217,36
10. Legal social security insurance	524	013	476 309,53	11 366,63	487 676,16
11. Other social security insurance	525	014	21 925,39	0,00	21 925,39
12. Legal social security expenses	527	015	46 437,90	1 077,13	47 515,03
13. Other social security expenses	528	016	55,85	0,00	55,85
IV. Taxes and charges (fees)		017	382,47	58,08	440,55
14. Road tax	531	018	150,68	14,69	165,37
15. Real estate tax	532	019	16,98	0,00	16,98
16. Other taxes and charges	538	020	214,81	43,39	258,20
V. Total sundry operating expenses		021	638 013,26	2 702,77	640 716,03
17. Contractual fines and interest on late payments	541	022	1,81	0,00	1,81
18. Other fines and penalties	542	023	8,34	0,00	8,34
19. Write-off of a bad debt	543	024	952,46	0,00	952,46
20. Interests	544	025	0,01	0,00	0,01
21. Exchange rate losses	545	026	3 616,97	50,19	3 667,16
22. Gifts	546	027	21,50	0,00	21,50
24. Shortages and damage	548	028	974,36	0,00	974,36
25. Other sundry expenses	549	029	632 437,81	2 652,58	635 090,39
VI. Total depreciation, assets sold, additions to reserves and adjustments		030	306 656,85	2 032,94	308 689,79
25. Depreciation of intangible and tangible fixed assets	551	031	306 415,35	1 647,02	308 062,37
26. Net book value of intangible and tangible fixed assets sold	552	032	6,25	0,00	6,25
27. Securities and ownership interests sold	553	033	0,00	0,00	0,00
28. Material sold	554	034	19,95	385,92	405,87
29. Additions to reserves	556	035	0,00	0,00	0,00
30. Additions to adjustments	559	036	215,30	0,00	215,30
VII. Total contributions provided		037	70,84	17,50	88,34
31. Provided contributions accounted for between units	581	038	0,00	0,00	0,00
32. Provided member's fees	582	039	70,84	17,50	88,34
VIII. Total income tax		040	0,00	0,00	0,00
33. Supplementary income tax	595	041	0,00	0,00	0,00
Total expenses		042	3 734 268,44	106 374,18	3 840 642,62

Name of item	Account number	line	Principal activity	Supplementary activity	Total
			1	2	3
B. Revenues					
I. Total revenues from own outputs and merchandise		043	284 999,55	122 789,40	407 788,95
1. Revenues from own products	601	044	7 963,08	1 595,33	9 558,41
2. Revenues from services	602	045	276 633,97	110 900,88	387 534,85
3. Revenues from merchandise	604	046	402,50	10 293,19	10 695,69
II. Total change in inventory		047	1 195,98	390,51	1 586,49
4. Change in work-in-progress	611	048	663,14	-40,24	622,90
5. Change in semi-finished products inventory	612	049	0,00	0,00	0,00
6. Change in finished products inventory	613	050	532,84	-73,94	458,90
7. Change in animal inventory	614	051	0,00	504,69	504,69
III. Total capitalization		052	-167,49	408,04	240,55
8. Capitalization of materials and merchandise	621	053	-229,42	408,04	178,62
9. Capitalization of internal services	622	054	0,00	0,00	0,00
10. Capitalization of intangible fixed assets	623	055	0,00	0,00	0,00
11. Capitalization of tangible fixed assets	624	056	61,93	0,00	61,93
IV. Total sundry operating revenues		057	540 263,98	75,23	540 339,21
12. Contractual fines and interest on late payments	641	058	5 089,76	0,00	5 089,76
13. Other fines and penalties	642	059	0,00	0,00	0,00
14. Revenues from written-off receivables	643	060	0,00	0,00	0,00
15. Interests	644	061	46 726,92	0,00	46 726,92
16. Exchange rate gains	645	062	472,06	0,05	472,11
17. Accounting for funds	648	063	141 353,58	0,38	141 353,96
18. Other sundry operating revenues	649	064	346 621,66	74,80	346 696,46
V. Total revenues from sale of assets, accounting for reserves and adjustments		065	495,50	452,70	948,20
19. Revenues from sale of intangible and tangible fixed assets	652	066	257,82	0,00	257,82
20. Revenues from sale of shares and ownership interests	653	067	0,00	0,00	0,00
21. Revenues from sales of materials	654	068	81,03	452,70	533,73
22. Revenues from short-term financial assets	655	069	0,00	0,00	0,00
23. Accounting for reserves	656	070	0,00	0,00	0,00
24. Revenues from financial investments	657	071	0,00	0,00	0,00
25. Accounting for adjustments	659	072	156,65	0,00	156,65
VI. Total contributions received		073	48 514,73	0,00	48 514,73
26. Provided contributions accounted for between units	681	074	0,00	0,00	0,00
27. Contributions received (gifts)	682,3	075	48 514,73	0,00	48 514,73
28. Member's fees received	684	076	0,00	0,00	0,00
VII. Total subsidies for operations		077	2 945 164,29	0,00	2 945 164,29
29. Subsidies for operations	691-2	078	2 945 164,29	0,00	2 945 164,29
Total revenues		079	3 820 466,54	124 115,88	3 944 582,42
C. Profit (loss) before taxation		080	86 198,10	17 741,70	103 939,80
30. Income tax	591	081	0,00	0,00	0,00
D. Profit (loss) after tax		082	86 198,10	17 741,70	103 939,80

Table 1.2 b Profit and Loss Account - MU excluding ACS (in thou. CZK)

Name of item	Account number	line	Principal activity	Supplementary activity	Total
			1	2	3
A. Expenses					
I. Total consumed purchases		001	315 294,96	6 167,08	321 462,04
1. Material consumption	501	002	237 090,52	4 565,74	241 656,26
2. Energy consumption	502	003	77 946,27	1 422,32	79 368,59
3. Consumption of other non-storable inventories	503	004	0,00	0,00	0,00
4. Merchandise sold	504	005	258,17	179,02	437,19
II. Total services		006	364 844,80	21 943,76	386 788,56
5. Repairs and maintenance	511	007	51 969,84	485,75	52 455,59
6. Travel allowances	512	008	66 811,92	1 706,99	68 518,91
7. Representation expenses	513	009	2 242,45	230,60	2 473,05
8. Other services	518	010	243 820,59	19 520,42	263 341,01
III. Total personnel expenses		011	1 962 740,31	40 781,46	2 003 521,77
9. Wages and salaries	521	012	1 430 437,31	31 124,67	1 461 561,98
10. Legal social security insurance	524	013	465 418,37	8 756,92	474 175,29
11. Other social security insurance	525	014	21 332,84	0,00	21 332,84
12. Legal social security expenses	527	015	45 495,94	899,87	46 395,81
13. Other social security expenses	528	016	55,85	0,00	55,85
IV. Taxes and charges (fees)		017	338,05	11,14	349,19
14. Road tax	531	018	139,61	10,04	149,65
15. Real estate tax	532	019	16,98	0,00	16,98
16. Other taxes and charges	538	020	181,46	1,10	182,56
V. Total sundry operating expenses		021	643 403,79	2 185,81	645 589,60
17. Contractual fines and interest on late payments	541	022	1,81	0,00	1,81
18. Other fines and penalties	542	023	8,34	0,00	8,34
19. Write-off of a bad debt	543	024	881,09	0,00	881,09
20. Interests	544	025	0,01	0,00	0,01
21. Exchange rate losses	545	026	3 616,25	50,19	3 666,44
22. Gifts	546	027	11,50	0,00	11,50
24. Shortages and damage	548	028	966,86	0,00	966,86
25. Other sundry expenses	549	029	637 917,93	2 135,62	640 053,55
VI. Total depreciation, assets sold, additions to reserves and adjustments		030	294 884,74	2 032,94	296 917,68
25. Depreciation of intangible and tangible fixed assets	551	031	294 643,24	1 647,02	296 290,26
26. Net book value of intangible and tangible fixed assets sold	552	032	6,25	0,00	6,25
27. Securities and ownership interests sold	553	033	0,00	0,00	0,00
28. Material sold	554	034	19,95	385,92	405,87
29. Additions to reserves	556	035	0,00	0,00	0,00
30. Additions to adjustments	559	036	215,30	0,00	215,30
VII. Total contributions provided		037	70,84	17,50	88,34
31. Provided contributions accounted for between units	581	038	0,00	0,00	0,00
32. Provided member's fees	582	039	70,84	17,50	88,34
VIII. Total income tax		040	0,00	0,00	0,00
33. Supplementary income tax	595	041	0,00	0,00	0,00
Total expenses		042	3 581 577,49	73 139,69	3 654 717,18

Name of item	Account number	line	Principal activity	Supplementary activity	Total
			1	2	3
B. Revenues					
I. Total revenues from own outputs and merchandise		043	174 516,24	79 690,71	254 206,95
1. Revenues from own products	601	044	7 963,08	1 595,33	9 558,41
2. Revenues from services	602	045	166 150,66	77 804,12	243 954,78
3. Revenues from merchandise	604	046	402,50	291,26	693,76
II. Total change in inventory		047	1 195,98	390,51	1 586,49
4. Change in work-in-progress	611	048	663,14	-40,24	622,90
5. Change in semi-finished products inventory	612	049	0,00	0,00	0,00
6. Change in finished products inventory	613	050	532,84	-73,94	458,90
7. Change in animal inventory	614	051	0,00	504,69	504,69
III. Total capitalization		052	-167,49	408,04	240,55
8. Capitalization of materials and merchandise	621	053	-229,42	408,04	178,62
9. Capitalization of internal services	622	054	0,00	0,00	0,00
10. Capitalization of intangible fixed assets	623	055	0,00	0,00	0,00
11. Capitalization of tangible fixed assets	624	056	61,93	0,00	61,93
IV. Total sundry operating revenues		057	530 871,58	72,15	530 943,72
12. Contractual fines and interest on late payments	641	058	2 500,12	0,00	2 500,12
13. Other fines and penalties	642	059	0,00	0,00	0,00
14. Revenues from written-off receivables	643	060	0,00	0,00	0,00
15. Interests	644	061	46 726,92	0,00	46 726,92
16. Exchange rate gains	645	062	472,06	0,05	472,11
17. Accounting for funds	648	063	139 915,24	0,38	139 915,62
18. Other sundry operating revenues	649	064	341 257,24	71,72	341 328,95
V. Total revenues from sale of assets, accounting for reserves and adjustments		065	491,07	452,70	943,77
19. Revenues from sale of intangible and tangible fixed assets	652	066	257,82	0,00	257,82
20. Revenues from sale of shares and ownership interests	653	067	0,00	0,00	0,00
21. Revenues from sales of materials	654	068	76,60	452,70	529,30
22. Revenues from short-term financial assets	655	069	0,00	0,00	0,00
23. Accounting for reserves	656	070	0,00	0,00	0,00
24. Revenues from financial investments	657	071	0,00	0,00	0,00
25. Accounting for adjustments	659	072	156,65	0,00	156,65
VI. Total contributions received		073	48 464,14	0,00	48 464,14
26. Provided contributions accounted for between units	681	074	0,00	0,00	0,00
27. Contributions received (gifts)	682,3	075	48 464,14	0,00	48 464,14
28. Member's fees received	684	076	0,00	0,00	0,00
VII. Total subsidies for operations		077	2 918 982,10	0,00	2 918 982,10
29. Subsidies for operations	691-2	078	2 918 982,10	0,00	2 918 982,10
Total revenues		079	3 674 353,62	81 014,11	3 755 367,72
C. Profit (loss) before taxation		080	92 776,13	7 874,41	100 650,54
30. Income tax	591	081	0,00	0,00	0,00
D. Profit (loss) after tax		082	92 776,13	7 874,41	100 650,54

Table 1.2 c Profit and Loss Account - ACS (in thou. CZK)

Name of item	Account number	line	Principal activity	Supplementary activity	Total
			1	2	3
A. Expenses					
I. Total consumed purchases		001	61 030,29	16 303,97	77 334,26
1. Material consumption	501	002	31 003,46	4 811,20	35 814,66
2. Energy consumption	502	003	30 026,83	4 440,08	34 466,91
3. Consumption of other non-storable inventories	503	004	0,00	0,00	0,00
4. Merchandise sold	504	005	0,00	7 052,69	7 052,69
II. Total services		006	41 662,01	6 071,25	47 733,26
5. Repairs and maintenance	511	007	18 560,52	2 337,80	20 898,32
6. Travel allowances	512	008	94,52	1,53	96,05
7. Representation expenses	513	009	18,95	7,22	26,17
8. Other services	518	010	22 988,02	3 724,70	26 712,72
III. Total personnel expenses		011	43 572,65	10 295,37	53 868,02
9. Wages and salaries	521	012	31 146,98	7 508,40	38 655,38
10. Legal social security insurance	524	013	10 891,16	2 609,71	13 500,87
11. Other social security insurance	525	014	592,55	0,00	592,55
12. Legal social security expenses	527	015	941,96	177,26	1 119,22
13. Other social security expenses	528	016	0,00	0,00	0,00
IV. Taxes and charges (fees)		017	44,42	46,94	91,36
14. Road tax	531	018	11,07	4,65	15,72
15. Real estate tax	532	019	0,00	0,00	0,00
16. Other taxes and charges	538	020	33,35	42,29	75,64
V. Total sundry operating expenses		021	-5 390,53	516,96	-4 873,57
17. Contractual fines and interest on late payments	541	022	0,00	0,00	0,00
18. Other fines and penalties	542	023	0,00	0,00	0,00
19. Write-off of a bad debt	543	024	71,37	0,00	71,37
20. Interests	544	025	0,00	0,00	0,00
21. Exchange rate losses	545	026	0,72	0,00	0,72
22. Gifts	546	027	10,00	0,00	10,00
24. Shortages and damage	548	028	7,50	0,00	7,50
25. Other sundry expenses	549	029	-5 480,12	516,96	-4 963,16
VI. Total depreciation, assets sold, additions to reserves and adjustments		030	11 772,11	0,00	11 772,11
25. Depreciation of intangible and tangible fixed assets	551	031	11 772,11	0,00	11 772,11
26. Net book value of intangible and tangible fixed assets sold	552	032	0,00	0,00	0,00
27. Securities and ownership interests sold	553	033	0,00	0,00	0,00
28. Material sold	554	034	0,00	0,00	0,00
29. Additions to reserves	556	035	0,00	0,00	0,00
30. Additions to adjustments	559	036	0,00	0,00	0,00
VII. Total contributions provided		037	0,00	0,00	0,00
31. Provided contributions accounted for between units	581	038	0,00	0,00	0,00
32. Provided member's fees	582	039	0,00	0,00	0,00
VIII. Total income tax		040	0,00	0,00	0,00
33. Supplementary income tax	595	041	0,00	0,00	0,00
Total expenses		042	152 690,95	33 234,49	185 925,44

^{*)} Line 29 contains also the balance of account 547, which refers to re-charging between units.

Name of item	Account number	line	Principal activity	Supplementary activity	Total
			1	2	3
B. Revenues					
I. Total revenues from own outputs and merchandise		043	110 483,31	43 098,69	153 582,00
1. Revenues from own products	601	044	0,00	0,00	0,00
2. Revenues from services	602	045	110 483,31	33 096,76	143 580,07
3. Revenues from merchandise	604	046	0,00	10 001,93	10 001,93
II. Total change in inventory		047	0,00	0,00	0,00
4. Change in work-in-progress	611	048	0,00	0,00	0,00
5. Change in semi-finished products inventory	612	049	0,00	0,00	0,00
6. Change in finished products inventory	613	050	0,00	0,00	0,00
7. Change in animal inventory	614	051	0,00	0,00	0,00
III. Total capitalization		052	0,00	0,00	0,00
8. Capitalization of materials and merchandise	621	053	0,00	0,00	0,00
9. Capitalization of internal services	622	054	0,00	0,00	0,00
10. Capitalization of intangible fixed assets	623	055	0,00	0,00	0,00
11. Capitalization of tangible fixed assets	624	056	0,00	0,00	0,00
IV. Total sundry operating revenues		057	9 392,41	3,09	9 395,49
12. Contractual fines and interest on late payments	641	058	2 589,64	0,00	2 589,64
13. Other fines and penalties	642	059	0,00	0,00	0,00
14. Revenues from written-off receivables	643	060	0,00	0,00	0,00
15. Interests	644	061	0,00	0,00	0,00
16. Exchange rate gains	645	062	0,00	0,00	0,00
17. Accounting for funds	648	063	1 438,34	0,00	1 438,34
18. Other sundry operating revenues	649	064	5 364,43	3,09	5 367,51
V. Total revenues from sale of assets, accounting for reserves and		065	4,43	0,00	4,43

adjustments					
19. Revenues from sale of intangible and tangible fixed assets	652	066	0,00	0,00	0,00
20. Revenues from sale of shares and ownership interests	653	067	0,00	0,00	0,00
21. Revenues from sales of materials	654	068	4,43	0,00	4,43
22. Revenues from short-term financial assets	655	069	0,00	0,00	0,00
23. Accounting for reserves	656	070	0,00	0,00	0,00
24. Revenues from financial investments	657	071	0,00	0,00	0,00
25. Accounting for adjustments	659	072	0,00	0,00	0,00
VI. Total contributions received		073	50,59	0,00	50,59
26. Provided contributions accounted for between units	681	074	0,00	0,00	0,00
27. Contributions received (gifts)	682,3	075	50,59	0,00	50,59
28. Member's fees received	684	076	0,00	0,00	0,00
VII. Total subsidies for operations		077	26 182,19	0,00	26 182,19
29. Subsidies for operations	691-2	078	26 182,19	0,00	26 182,19
Total revenues		079	146 112,93	43 101,78	189 214,70
C. Profit (loss) before taxation		080	-6 578,03	9 867,29	3 289,26
30. Income tax	591	081	0,00	0,00	0,00
D. Profit (loss) after tax		082	-6 578,03	9 867,29	3 289,26

1.3 Supplementary Information

Table 1.3 - Supplementary information to the MU Balance Sheet shows information about provided subsidies (col.1) and about their use as at 31 December 2008 (col.2) broken down as required by the Ministry of Education.

Table 1.3 Supplementary information for public universities (aggregate for MU in thou. CZK)

	line (l.)	Received	Actual
		1	2
I. Total subsidies and contributions (non-capital + capital)	(l. 2+31) 01	3 487 233,75	3 484 160,04
A. Current subsidies and contributions (from all resources)	(l. 3+30) 02	2 947 696,20	2 945 164,29
of which: a) total subsidies (from all resources)	(l. 4+15+20+25) 03	1 019 085,20	1 016 553,29
of which: 1. Ministry of Education	04	781 174,52	779 949,45
of which: non-capital subsidies for programme financing	05	0,00	0,00
subsidies for R&D, separate section 33 (l. 7+8)	06	584 103,52	583 681,12
of which: normative targeted	07	443 451,52	443 043,54
subsidies for R&D, other departments (l. 10+11)	08	140 652,00	140 637,58
of which: normative targeted	09	0,00	0,00
of which: normative targeted	10	0,00	0,00
of which: normative targeted	11	0,00	0,00
Total other subsidies (l. 13+14)	12	197 071,00	196 268,33
of which: separate section 30	13	196 412,00	195 609,33
other departments	14	659,00	659,00
2. other parts of the state budget	(l. 16+17) 15	157 305,40	156 155,20
of which: subsidies for operations	16	3 643,40	3 587,39
subsidies for R&D (l. 18+19)	17	153 662,00	152 567,81
of which: normative targeted	18	0,00	0,00
of which: normative targeted	19	153 662,00	152 567,81
3. budgets of local and regional bodies (l.21+22)	20	2 248,53	2 215,28
of which: subsidies for operations	21	2 248,53	2 215,28
subsidies for R&D (l. 23+24)	22	0,00	0,00
of which: normative targeted	23	0,00	0,00
of which: normative targeted	24	0,00	0,00
4. funding from abroad, gifts, etc. (l. 26+27)	25	78 356,75	78 233,36

of which: subsidies for operations for R&D of which: normative targeted	(l. 28+29)	26	38 955,36	38 955,36
		27	39 401,39	39 278,00
		28	0,00	0,00
		29	39 401,39	39 278,00
b) contributions pursuant to Section 18 (2a) of the Higher Education Act		30	1 928 611,00	1 928 611,00
B. Capital subsidies and contributions	(l. 32+37+38)	31	539 537,55	538 995,75
of which: Ministry of Education	(l. 33+36)	32	535 503,05	535 111,12
of which: total subsidy of which: outside programme funding	(l. 34+35)	33	476 596,05	476 204,12
programme funding		34	156 861,00	156 469,07
total contribution		35	319 735,05	319 735,05
other parts of the state budget		36	58 907,00	58 907,00
other resources (self-governing units, from abroad, grants)		37	1 855,00	1 705,13
		38	2 179,50	2 179,50
II. Grants (current + capital subsidies excluding the Ministry of Education)	(l. 40 to 46)	39	154 677,00	153 438,94
of which: Grant Agency of CR		40	92 553,00	91 624,39
Grant Agency of the Academy of Sciences Ministry of Industry and Commerce		41	27 073,00	27 073,00
Ministry of Health		42	4 271,00	4 271,00
Min. of Agriculture		43	12 571,00	12 472,32
Min. of the Environment		44	3 098,00	3 098,00
other		45	7 161,00	7 144,58
		46	7 950,00	7 755,65
III. Current subsidies, contributions and grants	(l.48+51+52+53)	47	2 947 696,20	2 945 164,29
of which: from abroad ¹⁾	(l. 49+50)	48	76 406,01	76 282,62
of which: direct source from EU funds		49	70 752,41	70 629,02
from EU funds through the state budget (without co-funding by CR) ²⁾		50	5 653,60	5 653,60
self governing units		51	2 248,53	2 215,28
parts of the state budget		52	2 868 975,45	2 866 600,18
other		53	66,21	66,21
IV. Capital subsidies, contributions and grants	(l.55+58+59+60)	54	539 537,55	538 995,75
of which: from abroad	(l.56+57)	55	1 705,86	1 705,86
of which: direct source from EU funds		56	1 484,94	1 484,94
from EU funds through the state budget (without co-funding by CR)		57	220,92	220,92
self governing units		58	400,00	400,00
parts of the state budget		59	537 431,69	536 889,89
other		60	0,00	0,00
V. Bursaries paid		61	x	7 822,98

		on the first day	on the last day
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		of the accounting period	of the accounting period
VI. Own resources - total funds (account 911)	(1.63 to 69)	628 764,28	834 343,06
Reserve fund		96 318,88	96 318,88
Capital assets regeneration fund		268 505,02	334 270,33
Scholarship and bursary fund		39 452,16	61 268,06
Fund for bonuses		21 972,13	25 709,67
Targeted funding fund (fund for earmarked financial resources)		52 532,58	82 215,62
Social fund		17 318,84	23 740,31
Operational fund		132 664,67	210 820,19
VII. Targeted funding fund (fund for earmarked financial resources) pursuant to section 18 of the Higher Education Act		10 929,04	12 111,15
of which: for individual R&D projects or research plans		10 021,34	11 166,07
other support from public funds		907,70	945,08

Non-capital contribution (l. 30)	1 928 611,00	1 928 611,00
of which R&D	0,00	0,00
Contribution for capital expenditures (l. 36)	58 907,00	58 907,00
Total contribution	1 987 518,00	1 987 518,00

Total non-capital subsidies (l. 3)	1 019 085,20	1 016 553,29
of which R&D (l.6+9+17+22+27)	777 166,91	775 526,93
Total subsidies for fixed assets (l. 31-36)	480 630,55	480 088,75
Total subsidy	1 499 715,75	1 496 642,04

Total non-capital subsidies and contribution	2 947 696,20	2 945 164,29
of which R&D	777 166,91	775 526,93
Subsidies and contribution for capital expenditures	539 537,55	538 995,75
Total subsidies and contributions (non-capital + capital)	3 487 233,75	3 484 160,04

The difference between col. 1 and 2 (total subsidies and contributions - capital + non-capital) in the amount of 3,073.71 CZK is represented by refunds of unused funds returned according to the instructions of individual providers.

Total refunds of subsidies: 3,073.71 thou. CZK ^{1) 2) 3)}
of which: A. Non-capital subsidies from the State budget 2,375.27 thou. CZK
of which: subsidies for operations 858.68 thou. CZK ¹⁾
subsidies for R&D 1,516.59 thou. CZK ²⁾
Subsidies from budgets of local and regional bodies 33.25 thou. CZK ³⁾
Subsidies from abroad and other 123.39 thou. CZK
B. Subsidies for fixed assets 541.80 thou. CZK

Of which returned to the State budget before 31 December 2008: 185.48 thou. CZK

2) of which: subsidies from the State budget for operations 48.45 thou. CZK

2) of which: subsidies from the State budget for R&D 134.03 thou. CZK

3) of which: subsidies from local and regional bodies 3.00 thou. CZK

Line 20 - self-governing units - does not show the subsidy from JmK, which was provided to MU for projects lasting longer than 1 year. The accruals concept was applied to this amount.

1.4 Profit (loss) Analysis

MU operates as a single accounting unit and for the internal purposes of budgeting, monitoring and evaluation of expenses and revenues is divided into cost centres. In 2008 there were 18 cost centres, of which 9 were faculties. Economic results of individual MU cost centres were regularly discussed at MU management meetings, meetings with secretaries and other cost centre managers. Economic results were submitted to the MU Academic Senate on a quarterly basis, the President of the MU Academic Senate regularly attended MU management meetings.

The book profit of MU for the 2008 accounting period amounts to 103.940 mil. CZK (of which main activities represent 86.198 mil. CZK and supplementary activities 17.742 mil. CZK) and represents at the same time profit after taxation. All units of MU ended up with a profit (see table 1.4).

The income tax base was calculated from the total profit before tax, which was adjusted by items increasing and decreasing the tax base in accordance with the provisions of Act No 586/92 Coll., the Income Tax Act, as amended. In the tax period of 2008 the possibility of tax base reduction pursuant to Section 20 (7) was not applied.

Table 1.4 Profit (loss) (in thou. CZK)

Units of MU (full name)	Profit (loss) from main activity	Profit (loss) from supplementary activity	Profit (loss) Total
Faculty of Medicine	20 517,48	960,22	21 477,70
Faculty of Arts	5 946,71	75,42	6 022,13
Faculty of Law	4 339,62	29,41	4 369,03
Faculty of Social Studies	2 254,34	29,19	2 283,53
Faculty of Science	3 173,77	1 826,26	5 000,03
Faculty of Informatics	1 842,49	223,17	2 065,66
Faculty of Education	3 653,44	50,70	3 704,14
Faculty of Sports Studies	1 767,01	311,70	2 078,71
Faculty of Economics and Administration	864,10	917,98	1 782,08
Accommodation and Catering Services	-6 578,03	9 867,29	3 289,26
Administration of the University Campus at Bohunice	85,15	0,00	85,15
University Centre Telč	150,83	0,00	150,83
Support Centre for Students with Special Needs	93,35	0,00	93,35
Institute of Biostatistics and Analyses	0,00	182,30	182,30
Institute of Computer Science	108,76	3 176,71	3 285,47
Language Centre	87,43	0,00	87,43
Office for International Studies	11,17	0,00	11,17
Rector's office ^{*)}	47 880,48	91,35	47 971,83
Total	86 198,10	17 741,70	103 939,80

^{*)} RMU including the CTT unit, which ceased to exist as a separate cost centre as at 1 October 2008.

The profit of 2007 in the amount of 71.644 mil. CZK was allocated in the 2008 accounting period (to the fund for bonuses in the amount of 9.802 mil. CZK and to FRIM in the amount of 61.842 mil. CZK).

Table 1.4 a Undistributed profit, accumulated loss as at 31 December (in thou. CZK)

Account 932	2000	2001	2002	2003	2004	2005	2006	2007	2008
	0	0	0	0	0	0	0	0	0

2. Cost-Benefit Analysis

2.1 Revenues

2.1.1 Contributions and subsidies from the Ministry of Education, other parts of the State budget and other resources

In 2008 the main source of financing of MU's operation and activities were contributions and subsidies provided by the Ministry of Education. A detailed structure and volume of individual items classified by indicators A - U, grants for accommodation and catering of students, non-capital funding of R&D from dept. 333 - the Ministry of Education are shown in table 6.1.

A review of contributions and subsidies provided by the Ministry of Education and funding from other parts of the State budget and other public resources is shown in table 2.1.1. Other resources also include targeted funds for long-term projects funded from the State budget of CR and co-financed from the EU (HRD OP projects and Industry and Business Undertaking OP of the Ministry of Industry and Commerce).

Contributions and subsidies from the Ministry of Education for the current expenditure of 2008, including funding for R&D (non-capital expenditure), were provided in the amount of 2,710 mil. CZK (an increase of 7%), funding from other parts of the State budget and from budgets of local and regional government bodies amounted to 159 mil. CZK (an increase of 8%), funding from abroad to 71 mil. CZK and other public resources earmarked for projects co-financed by the EU amounted to 8 mil. CZK. Refunds of unused non-capital funding amounted to 3.074 mil. CZK, representing 0.09% of funding provided for 2008.

Normative funding by the Ministry of Education, i.e. the non-capital funding for teaching activity (indicator A) and specific research funding amounted to 1,819.290 mil. CZK in 2008, representing 46% of total revenues. Out of this amount the non-capital funding for teaching activities (indicator A) amounted to 1,697.320 mil. CZK (an increase of 7 % compared to 2007) and funding of specific research amounted to 121.970 mil. CZK (an increase of 2 %). In connection with the impact of Decree No 504/2002 Coll. on additions to FRIM, MU applied for an exchange on a part of the originally allocated funding for indicator A for funding for capital expenditure in the amount of 99 mil. CZK. This amount was used for the funding of Programme 233 330 (40.093 mil. CZK) and for funding of projects outside the Programme, which were namely building projects (58.907 mil. CZK). The originally allocated non-capital funding by the Ministry of Education for indicator A was reduced by the amount of 99 mil. CZK.

Public funds for R&D increased from 824.2 mil. CZK in 2007 to 870.03 mil. CZK in 2008 (up 5,5%). The non-capital funding for R&D increased from 720.3 mil CZK in 2007 to 777.167 mil. CZK in 2008 (i.e. by 7,9%), of which 584.104 mil. CZK was provided by the Ministry of Education, 153.662 mil. CZK from other parts of the State budget and 39.401 mil. CZK of research funding came from abroad. The share of non-capital funding for research and development in total revenues of the university in 2008 amounted to 19.7%. Capital investment funding for R&D in 2008 amounted to 92.9 mil. CZK (decrease of 11%). The decrease of capital investment funding for research was namely due to the fact that as a result of the amended Research and Development Act no new programmes for R&D have been advertised and as regards the existing programmes capital investment funding for equipment for provided in the first years of implementation of R&D projects.

Non-capital funding and contributions for teaching activities and operation (normative and targeted) amounted in total to 2,171 mil. CZK, of which 2,126 mil. CZK was received from the Ministry of

Education, 6 mil. CZK from other parts of the State budget and budgets of local and regional government bodies and 39 mil. CZK for projects co-financed by the EU and from abroad. Normative non-capital funding for the accommodation and catering of students amounted to 25.544 mil. CZK in 2008 and represented only 13.5% of total revenues of the Accommodation and Catering Services.

Table 2.1.1 Funding provided by the Ministry of Education, from other parts of the state budget and other public sources excluding programme funding (in thou. CZK)
Funding provided in 2008

line (I.)	Revenues from public sources	Masaryk University		Accommodation and Catering Services		Total operations excluding R&D		Operation non-capital+capital col.5+6	Research and development		R&D non-cap.+cap.	Total public sources		Total non-cap.+cap. (col.11+12)	Used	Transfers to funds	Returns (col. 13-14-15)
		current	capital	current	capital	current	capital		current	capital		current	capital				
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1	Funding from Min. of Education	2 100 138	125 405	25 544	0	2 125 682	125 405	2 251 087	584 104	90 363	674 467	2 709 786	215 768	2 925 554	2 779 362	144 575	1 617
	Contribution from Min. of Education *)	1 928 611	58 907	0	0	1 928 611	58 907	1 987 518	0	0	0	1 928 611	58 907	1 987 518	1 852 643	134 875	0
	Subsidy from Min. of Education **)	171 527	66 498	25 544	0	197 071	66 498	263 569	584 104	90 363	674 467	781 175	156 861	938 036	926 719	9 700	1 617
2	total other parts of the State budget (except Min. of Edu.)	3 643	840	0	0	3 643	840	4 483	153 662	1 015	154 677	157 305	1 855	159 160	156 886	974	1 300
	Grant Agency of CR	0	0	0	0	0	0	0	91 738	815	92 553	91 738	815	92 553	91 009	615	929
	Grant Agency of the Academy of Sciences	0	0	0	0	0	0	0	27 073	0	27 073	27 073	0	27 073	26 876	197	0
	Ministry of Health	2 537	0	0	0	2 537	0	2 537	12 571	0	12 571	15 108	0	15 108	15 002	0	106
	Ministry of Culture	252	0	0	0	252	0	252	451	0	451	703	0	703	665	0	38
	Ministry for Regional Development	0	0	0	0	0	0	0	1 300	0	1 300	1 300	0	1 300	1 300	0	0
	Ministry of Labour and Social Affairs	0	0	0	0	0	0	0	3 236	0	3 236	3 236	0	3 236	3 066	19	151
	National Security Authority	0	0	0	0	0	0	0	1 311	0	1 311	1 311	0	1 311	1 305	0	6
	Ministry of Industry and Commerce	0	0	0	0	0	0	0	4 271	0	4 271	4 271	0	4 271	4 199	72	0
	Ministry of Defence	0	0	0	0	0	0	0	1 137	200	1 337	1 137	200	1 337	1 337	0	0
	Ministry of Foreign Affairs	854	840	0	0	854	840	1 694	0	0	0	854	840	1 694	1 640	0	54
	Ministry of Agriculture	0	0	0	0	0	0	0	3 098	0	3 098	3 098	0	3 098	3 098	0	0
	Ministry of the Environment	0	0	0	0	0	0	0	7 161	0	7 161	7 161	0	7 161	7 074	71	16
	Ministry of Transport	0	0	0	0	0	0	0	315	0	315	0	0	315	315	0	0
3	from other public sources (such as budgets of local and regional bodies)	2 248	400	0	0	2 248	400	2 648	0	0	0	2 248	400	2 648	2 615	0	33
	the City of Brno	265	0	0	0	265	0	265	0	0	0	265	0	265	265	0	0
	the South-Moravian Region (JmK)	1 983	400	0	0	1 983	400	2 383	0	0	0	1 983	400	2 383	2 350	0	33
4	from abroad, including EU and other total:	38 955	295	0	0	38 955	295	39 250	39 401	1 485	40 886	78 356	1 780	80 136	51 157	28 855	124
	funding from abroad	31 351	0	0	0	31 351	0	31 351	39 401	1 485	40 886	70 752	1 485	72 237	43 258	28 855	124
	Min. of Education - HRD OP	5 312	0	0	0	5 312	0	5 312	0	0	0	5 312	0	5 312	5 312	0	0
	Min. of Industry and Commerce - Structural Funds	2 226	295	0	0	2 226	295	2 521	0	0	0	2 226	295	2 521	2 521	0	0
	de minimis subsidy	66	0	0	0	66	0	66	0	0	0	66	0	66	66	0	0
5	Total of contribution + subsidies: (L. 1+2+3+4)	2 144 984	126 940	25 544	0	2 170 528	126 940	2 297 468	777 167	92 863	870 030	2 947 695	219 803	3 167 498	2 990 020	174 404	3 074

*) For more details see information in table 6.1 (col. 1).

**) For more details see information in table 6.1 (col. 2).

Notes to table:

The subsidy from the Ministry of Education shown in col. 3 represents a subsidy for accommodation and catering of students, of which 128 thou. CZK was provided for accommodation and catering of international students on short-term stay (in table 6.1 shown in col.2 at 1.10 and 1. 26).

Column 1 -The subsidy from the Ministry of Education includes also a subsidy for accommodation and catering of students enrolled on the basis of international development aid in the amount of 561 thou. CZK and compatriots enrolled within the framework of the project Compatriot Educational Programme in the amount of 77 thou. CZK, which was used by ACS for the given purpose.

The following table 2.1.1a shows a review of provided public funding between 2004 and 2008:

Table 2.1.1 a **Funding from public sources provided between 2004 and 2008**

a) a) Contributions/subsidies from the budget of Ministry of Education (in thou. CZK)

line	type of subsidy	Provided as at 31December					index 08/07
		2004	2005	2006	2007	2008	
1	non-cap. contributions/subsidies from Min. of Edu. (Dept. of Universities, excluding programme financing)	1 693 635	1 990 426	2 297 653	2 538 796	2 709 127	1,07
	contributions/subsidies excluding R&D	1 388 100	1 534 797	1 807 320	1 958 461	2 099 479	1,07
	of which indicator A - degree programmes	1 212 995	1 311 490	1 486 865	1 591 943	1 697 320	1,07
	accommodation and catering	52 352	41 768	16 674	18 415	25 544	1,39
	research and development	253 183	413 861	473 659	561 920	584 104	1,04
	of which targeted on programmes	39 436	59 014	360 744	122 904	140 652	1,14
2	other non-cap. subsidies from budget.333 of Min. of Edu.	1 565	553	469	1 263	659	0,52
	non-cap. subsidies, Dept. of Universities via programme financing	0	0	0	0	0	0,00
	other depts. of Min. of Education	1 565	553	469	1 263	659	0,52
3	Total non-cap. contributions/subsidies from Min. of Edu. (programme financing included)	1 695 200	1 990 979	2 298 122	2 540 059	2 709 786	1,07
	investments - programme financing	273 202	828 976	744 222	228 863	319 735	1,40
	contributions for capital expenditures	0	0	67 000	75 040	58 907	0,79
	other without R&D (Higher Education Development Fund, I, SZNN)	30 380	39 392	79 028	48 534	66 498	1,37
	research and development	53 524	93 032	147 668	99 257	90 363	0,91
4	Total capital contributions/subsidies from Min. of Edu.	357 106	961 400	1 037 918	451 694	535 503	1,19
5	Total contributions/subsidies from Min. of Edu. (1.3+4)	2 052 306	2 952 379	3 336 040	2 991 753	3 245 289	1,08

b) b) Subsidies from other parts of the State budget and other public sources (in thou. CZK)

line	type of subsidy	Provided as at 31December					index 08/07
		2004	2005	2006	2007	2008	
1	non-capital subsidies - other parts of the State budget	92 082	123 036	133 924	146 202	157 305	1,08
	of which research and development	91 192	5 730	130 979	145 780	153 662	1,05
2	from budgets of local and regional bodies, State funds	355	1 743	3 301	2 384	2 248	0,94
3	from abroad and other	42 946	74 014	77 017	75 159	78 356	1,04
	of which research and development	17 523	25 783	27 845	12 635	39 401	3,12
4	Total non-capital subsidies (1. 1 to 3)	135 383	198 793	214 242	223 745	237 909	1,06
5	investments - other parts of the State budget	8 099	14 704	2 117	6 139	1 855	0,30
	of which research and development	1 943	5 730	1 817	4 250	1 015	0,24
6	Local budgets	100	0	0	0	400	0,00
	of which Programme 233 330	0	0	0	0	0	0,00
7	from abroad	0	40		370	1 780	4,81
8	total capital-investment subsidies	8 199	14 744	2 117	6 509	4 035	0,62
9	total other subsidies (1. 4+8)	143 582	213 537	216 359	230 254	241 944	1,05

c) Total contributions/subsidies (non-capital + capital-investment) excluding programme financing (in thou. CZK)

line	type of subsidy	Provided as at 31December					index 08/07
		2004	2005	2006	2007	2008	
1	non-capital subsidy from budget 333 of Min. of Education	1 695 200	1 990 979	2 298 122	2 540 059	2 709 786	1,07
	of which research and development	253 183	413 861	473 659	561 920	584 104	1,04
2	other parts of the State budget	92 082	123 036	133 924	146 202	157 305	1,08
	of which research and development	91 192	5 730	130 979	145 780	153 662	1,05
3	Local budgets	355	1 743	3 301	2 384	2 248	0,94
4	from abroad	42 946	74 014	77 017	75 159	78 356	1,04
	of which research and development	17 523	25 783	27 845	12 635	39 401	3,12
5	total non-capital subsidies	1 830 583	2 189 772	2 512 364	2 763 804	2 947 695	1,07
6	investments from budget 333 - Min. of Education	83 904	132 424	293 696	222 831	215 768	0,97
	of which research and development	53 524	93 032	147 668	99 257	90 363	0,91
7	other parts of the State budget	8 099	14 704	2 117	6 139	1 855	0,30
	of which research and development	1 943	5 730	1 817	4 249	1 015	0,24
8	Local budgets	100	0	0	0	400	0,00
9	from abroad	0	40	0	370	1 780	4,81
10	total capital-investment subsidies	92 103	147 168	295 813	229 340	219 803	0,96
11	total subsidy (1. 5 + 10)	1 922 686	2 336 940	2 808 177	2 993 144	3 167 498	1,06

d) Total contributions/subsidies (non-capital + capital-investment) including programme financing (in thou. CZK)

line	type of subsidy	Provided as at 31December					index 08/07
		2004	2005	2006	2007	2008	
1	non-capital subsidy from budget 333 of Min. of Education	1 695 200	1 990 979	2 298 122	2 540 059	2 709 786	1,07
	of which research and development	253 183	413 861	473 659	561 920	584 104	1,04
2	other parts of the State budget	92 082	123 036	133 924	146 202	157 305	1,08
	of which research and development	91 192	5 730	130 979	145 780	153 662	1,05
3	Local budgets	355	1 743	3 301	2 384	2 248	0,94
4	from abroad	42 946	74 014	77 017	75 159	78 356	1,04
	of which research and development	17 523	25 783	27 845	12 635	39 401	3,12
5	total non-capital subsidies	1 830 583	2 189 772	2 512 364	2 763 804	2 947 695	1,07
6	investments from budget 333 - Min. of Education	357 106	961 400	1 037 918	451 694	535 503	1,19
	of which research and development	53 524	93 032	147 668	99 257	90 363	0,91
7	other parts of the State budget	8 099	14 704	2 117	6 139	1 855	0,30
	of which research and development	1 943	5 730	1 817	4 250	1 015	0,24
8	Local budgets	100	0	0	0	400	0,00
9	from abroad	0	40	0	370	1780	4,81
10	total capital-investment subsidies	365 305	976 144	1 040 035	458 203	539 538	1,18
11	total subsidy (l. 5 + 10)	2 195 888	3 165 916	3 552 399	3 222 007	3 487 233	1,08

e) Non-capital funding for research and development between (in thou. CZK)

line	Provider	2004	2005	2006	2007	2008	index 08/07
1	from Min. of Education (tab. 2.1.2.1)	253 183	413 861	473 659	561 920	584 104	1,04
	<i>of which: specific research</i>	<i>98 014</i>	<i>99 469</i>	<i>112 915</i>	<i>119 959</i>	<i>121 970</i>	<i>1,02</i>
	<i>Co-financing of international projects</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>932</i>	<i>0,00</i>
	<i>Research plans</i>	<i>115 733</i>	<i>255 378</i>	<i>256 394</i>	<i>319 057</i>	<i>319 970</i>	<i>1,00</i>
	<i>IN</i>	<i>10 091</i>	<i>12 057</i>	<i>12 683</i>	<i>13 340</i>	<i>14 029</i>	<i>1,05</i>
	<i>IM research centres</i>	<i>22 737</i>	<i>34 274</i>	<i>34 997</i>	<i>41 604</i>	<i>40 809</i>	<i>0,98</i>
	<i>KONTAKT</i>	<i>1 037</i>	<i>580</i>	<i>1 667</i>	<i>2 113</i>	<i>5 155</i>	<i>2,44</i>
	<i>COST</i>	<i>2 745</i>	<i>2 789</i>	<i>2 415</i>	<i>2 374</i>	<i>1 500</i>	<i>0,63</i>
	<i>IK</i>	<i>1 880</i>	<i>2 845</i>	<i>1 458</i>	<i>252</i>	<i>0</i>	<i>0,00</i>
	<i>2B Healthy and quality life</i>	<i>0</i>	<i>0</i>	<i>10 048</i>	<i>22 817</i>	<i>29 305</i>	<i>1,28</i>
	<i>2D Social and Economic Progress of Society</i>	<i>0</i>	<i>0</i>	<i>628</i>	<i>1 354</i>	<i>2 040</i>	<i>1,51</i>
	<i>2E Human resources</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>3 603</i>	<i>0,00</i>
	<i>LA – INGO</i>	<i>946</i>	<i>1 263</i>	<i>6 624</i>	<i>0</i>	<i>611</i>	<i>0,00</i>
	<i>LC - Basic Research Centres</i>	<i>0</i>	<i>5 206</i>	<i>33 830</i>	<i>39 050</i>	<i>44 180</i>	<i>1,13</i>
2	Total other parts of the State budget (except Min. of Edu.)	91 192	120 869	130 979	145 780	153 662	1,05
	of which: Grant Agency of CR	56 559	61 224	64 725	75 758	91 738	1,21
	Grant Agency of the Academy of Sciences	9 414	22 123	25 950	25 482	27 073	1,06
	IGA Ministry of Health	16 472	21 274	24 571	23 454	12 571	0,54
	Ministry of Culture	1 248	1 148	192	239	451	1,89
	Ministry for Regional Development	2 570	2 625	2 600	1 070	1 300	1,21
	Ministry of Labour and Social Affairs	674	5 123	6 418	5 210	3 236	0,62
	Ministry of the Interior	200	100	0	0	0	0,00
	National Security Authority	200	624	748	960	1 311	1,37
	Min. of Industry and Commerce / State Office for Nuclear Safety	500	400	752	4 250	4 271	1,00
	Ministry of Foreign Affairs	0	142	0	0	0	0,00
	Ministry of Agriculture	1 355	2 245	2 724	2 859	3 098	1,08
	Ministry of the Environment	2 000	3 550	2 000	6 252	7 161	1,15
	Ministry of Defence	0	0	0	246	1 137	4,62
	Ministry of Transport	0	0	0	0	315	0,00
	Association of Innovative Entrepreneurship	0	291	299	0	0	0,00
3	Total from budgets of local and regional governments, government funds:	0	0	0	0	0	0,00
4	Total from abroad and other:	17 524	25 783	27 845	12 635	39 401	3,12
	of which: EU (namely Framework Programmes)	15 259	24 828	23 274	10 685	36 191	3,39
	NATO	2 022	0	0	146	0	0,00
	other	243	955	4 571	1 804	3 210	1,78
5	Total non-capital funding for R&D (l. 1+2+3+4)	361 899	560 513	632 483	720 335	777 167	1,08

f) Capital funding for research and development (in thou. CZK)

line (l.)	Provider	2004	2005	2006	2007	2008	index 08/07
1	total from budget 333 - Min. of Education	53 524	93 032	147 668	99 257	90 363	0,91
	<i>Research plans</i>	22 798	84 022	86 170	83 554	88 883	1,06
	<i>IN</i>	420	0	0	0	0	0,00
	<i>IM research centres</i>	80	1 621	994	540	0	0,00
	<i>COST</i>	500	500	0	0	0	0,00
	<i>KONTAKT</i>	0	0	0	0	350	0,00
	<i>IK</i>	200	0	0	0	0	0,00
	<i>2B Healthy and quality life</i>	0	0	11 773	3 985	1 130	0,28
	<i>LA – INGO</i>	29 526	4 000	460	0	0	0,00
	<i>LC - Basic Research Centres</i>	0	2 889	48 271	11 178	0	0,00
2	from other parts of the State budget - system funding	1 943	5 730	1 817	4 250	1 015	0,24
	of which: Grant Agency of CR	260	319	601	1 256	815	0,65
	Grant Agency of the Academy of Sciences	633	3 950	647	736	0	0,00
	IGA Min. of Health	0	0	296	332	0	0,00
	Min. of Labour and Social Affairs	50	121	0	0	0	0,00
	National Security Authority	0	240	273	0	0	0,00
	Min. of Defence	0	0	0	0	200	0,00
	Min. of Industry and Commerce/State Office for Nuclear Safety/ ČEA	1 000	1 100	0	1 926	0	0,00
3	funding from budgets of local and regional governments	0	0	0	0	0	0,00
4	funding from abroad	0	9	0	370	1 485	4,02
5	Total capital investment funding for R&D (l. 1+2+3+4)	55 467	98 771	149 485	103 877	92 863	0,89

g) Total funding of research and development from public sources (non-capital + capital-investment, in thou. CZK)

line	Provider	2004	2005	2006	2007	2008	index 08/07
1	from Min. of Education (tab. 2.1.2.1))	306 707	506 893	621 327	661 177	674 467	1,02
	<i>of which: specific research</i>	98 014	99 469	112 915	119 959	121 970	1,02
	<i>Co-financing of international projects</i>	0	0	0	0	932	0,00
	<i>Research plans</i>	138 531	339 400	342 564	402 611	408 853	1,02
	<i>IN</i>	10 511	12 057	12 683	13 340	14 029	1,05
	<i>IM research centres</i>	22 817	35 895	35 991	42 144	40 809	0,97
	<i>KONTAKT</i>	1 037	580	1 667	2 113	5 505	2,61
	<i>COST</i>	3 245	3 289	2 415	2 374	1 500	0,63
	<i>IK</i>	2 080	2 845	1 458	252	0	0,00
	<i>2B Healthy and quality life</i>	0	0	21 821	26 802	30 435	1,14
	<i>2D Social and Economic Progress of Society</i>	0	0	628	1 354	2 040	1,51
	<i>2E Human resources</i>	0	0	0	0	3 603	0,00
	<i>LA – INGO</i>	30 472	5 263	7 084	0	611	0,00
	<i>LC - Basic Research Centres</i>	0	8 095	82 101	50 228	44 180	0,88
2	Total other parts of the State budget (except Min. of Edu.)	93 135	126 599	132 796	150 030	154 677	1,03
	of which: Grant Agency of CR	56 819	61 543	65 326	77 014	92 553	1,20
	Grant Agency of the Academy of Sciences	10 047	26 073	26 597	26 218	27 073	1,03
	IGA Ministry of Health	16 472	21 274	24 867	23 786	12 571	0,53
	Ministry of Culture	1 248	1 148	192	239	451	1,89
	Ministry for Regional Development	2 570	2 625	2 600	1 070	1 300	1,21
	Ministry of Labour and Social Affairs	724	5 244	6 418	5 210	3 236	0,62
	Ministry of the Interior	200	100	0	0	0	0,00
	National Security Authority	200	864	1 021	960	1 311	1,37
	Min. of Industry and Commerce / State Office for Nuclear Safety	1 500	1 500	752	6 176	4 271	0,69
	Ministry of Foreign Affairs	0	142	0	0	0	0,00
	Ministry of Agriculture	1 355	2 245	2 724	2 859	3 098	1,08
	Ministry of the Environment	2 000	3 550	2 000	6 252	7 161	1,15
	Ministry of Defence	0	0	0	246	1 337	5,43
	Ministry of Transport	0	0	0	0	315	0,00
	Association of Innovative Entrepreneurship	0	291	299	0	0	0,00

3	funding from budgets of local and regional governments	0	0	0	0	0	0,00
4	funding from abroad	17 524	25 792	27 845	13 005	40 886	3,14
5	Total non-capital funding for R&D (l. 1+2+3+4)	417 366	659 284	781 968	824 212	870 030	1,06

2.1.2 Self-generated income

Self-generated income for 2008 (excluding public funds) in the amount of 999.418 mil. CZK represented 25.3% of total revenues of MU. Compared to 2007, self-generated income in 2008 increased by 93.252 mil. CZK (up by 10,3%). A review of self-generated income is shown in table 2.2.

Table 2.1.2 Review of selected items from self-generated income (in thou. CZK)

line	Item		Principal activity	Supplementary activity	Total as at 31 December 2008
	1		2	3	4
1	Study-related fees (Section 58 of Act 111/1998 Coll.)		124 791,44	0,00	124 791,44
2	Fees for lifelong learning (Section 60 of Act 111/1998 Coll.)		53 122,86	0,00	53 122,86
3	Gifts and other targeted contributions		48 514,72	0,00	48 514,72
4	Interests		46 726,92	0,00	46 726,92
5	Damages, shortages, losses		651,66	3,00	654,66
6	Contractual fines and interest on late payments		5 089,76	0,00	5 089,76
7	Transfer of subsidy from recipients		38 208,11	0,00	38 208,11
8	Lease		7 066,12	655,97	7 722,09
9	Revenues from merchandise		402,50	10 293,19	10 695,69
10	Revenues from sale of own products		7 963,09	1 595,34	9 558,42
11	Revenues from sale of other services		152 217,53	111 101,69	263 319,22
12	of which :	fees for accommodation in university residences	78 273,72	0,00	78 273,72
13		other accommodation	3 223,43	27 861,90	31 085,34
14		revenues from catering	24 576,65	3 637,34	28 213,99
15		revenues from advertising	2 030,63	2 551,44	4 582,07
16		revenues from conference fee	3 138,06	643,20	3 781,25
17		other services	25 240,20	74 075,55	99 315,75
18	revenues from sales of materials		81,03	452,70	533,73
19	revenues from disposals of fixed assets		257,82	0,00	257,82
20	revenues from sale of shares		0,00	0,00	0,00
21	revenues from profit shares and dividends		0,00	0,00	0,00
22	accounting for funds		141 353,58	0,38	141 353,96
23	of which :	use of the scholarship and bursary fund	15 139,32	0,00	15 139,32
24		use of the fund for bonuses	6 064,43	0,00	6 064,43
25		use of the social fund	21 925,39	0,00	21 925,39
26		use of the Targeted Funding Fund - gifts	21 535,91	0,38	21 536,29
27		use of the Targeted Funding Fund - funds from abroad	17 814,63	0,00	17 814,63
28		use of the Targeted Funding Fund - subsidies	7 786,78	0,00	7 786,78
29		use of the operational fund	51 087,12	0,00	51 087,12
30	other sundry revenues in the amount of book depreciation of assets acquired from funding provided by the state budget		239 437,99	0,00	239 437,99
31	other		9 417,05	13,74	9 430,79
32	Total self-generated income		875 302,15	124 116,00	999 418,16

A substantial part of self-generated income is represented by study-related fees in a total amount of 178 mil. CZK, of which income from fees for study pursuant to Section 58 of Act 111/1998 Coll., the Higher Education Act, amounted to 125 mil. CZK and fees pursuant to Section 60 of Act 111/1998

Coll. for paid forms of lifelong learning amounted to 53 mil. CZK. Starting from 1 July 2007 income from fees for irregular length of study and study in further degree programmes is credited to revenues (account class 6*) and at the same time additions to the scholarship and bursary fund are accounted for as an expense recognisable for tax purposes.

A significant part of self-generated income is made up of income from accommodation in university residences and other accommodation (109 mil. CZK), of which income from accommodation in university residences amounted to 78 mil. CZK. Since 1 October 2005 the Ministry of Education no longer provides a grant for accommodation to universities and so MU students have to pay the full price for accommodation in university residences. Subject to compliance with specified conditions students are eligible to accommodation support grants and it's in their discretion to use such grant to pay for accommodation in MU student dormitories or for any other accommodation.

2.1.3 Study-related fees

Table 2.1.3 **Study-related fees** (in thou. CZK)

line	Item	Additions to scholarship fund (911.8*)	Revenues	Difference (col.2-1)
		1	2	3
1	Fees for acts related to the admission procedures (Section 58(1)) 1)	x	24 447,54	
2	Fees for study in a foreign language (Section 58 (5))	x	63 370,68	
3	Fees for irregular length of study (Section 58 (3))	36 819,35	36 837,35	18,00
4	Fees for further study (Section 58 (4))	135,87	135,87	0,00
5	Total	36 955,22	124 791,44	18,00

Until 2007 additions to the scholarship fund were not accounted for uniformly. Fees for study were accounted for partly into revenues and partly directly to the scholarship fund by crediting account 911.8. Starting from 1 July 2007 the lack of uniformity was eliminated and accounting procedures for the recording of additions to and reductions of the scholarship fund were unified. The difference in col. 3 corresponds to the credit note for the fee assessed prior to the change of accounting for additions to the fund via revenues (i.e. increase of revenues in 2008).*

The creation of a receivable from a student in the amount of the fee for irregular length of study and for further study is accounted for by crediting account 649.131 - Fees for study on the date when the decision of assessment of the fee becomes effective. A concurrent debit entry is made to account 549.600 on a transfer to the scholarship fund and credit entry to account 911.810 - Scholarship fund. The Financial Department makes accounting records on the basis of a list of assessed fees received from the study departments of the individual faculties. The date of taxable supplies and tax liability occur on the date when the decision on assessment of the fee becomes effective. In the event that a fee for study is paid prior to the decision becoming effective, a concurrent record is made on a receivable and addition to the fund as at the date of the payment receipt. Subsequent payment of scholarships from the scholarship fund is accounted for to expense account 549.1* with a corresponding entry reducing the scholarship fund to account 911.810 and pursuant to Decree No 504/2002 Coll. recording the same amount to revenue account 648.811 Accounting for the scholarship fund.

2.1.4 Review of revenues between 2004 and 2008

Table 2.1.4 Revenues and their trend between 2004 and 2008 (in thou. CZK)

		2008	2007	2006	2005	2004
1	Revenues from own products	9 558	10 268	9 722	8 351	6 079
2	Revenues from services	387 535	350 136	306 596	271 396	246 420
3	of which: Fees for accommodation in university residences	78 274	76 287	73 432	59 337	44 397
4	other accommodation	31 085	26 956	22 123	15 191	16 500
5	catering of students	21 851	17 795	15 473	13 549	12 904
6	catering of employees	2 720	2 646	3 191	3 417	3 453
7	other catering	3 643	3 993	4 592	6 950	9 587
8	leases	7 722	7 212	6 647	6 085	5 205
9	lifelong learning	53 123	55 405	56 875	48 547	43 998
10	self-payers	63 371	51 888	30 255	21 269	16 491
11	other	125 746	107 954	94 008	97 051	93 885
12	Revenues from merchandise	10 696	12 578	12 434	12 000	10 724
13	Change in inventory, finished products and animals	1 586	1 683	725	31	1 395
14	Capitalization of materials and internal services	241	1 171	1 155	1 695	2 000
15	Contractual fines and interest on late payments	5 090	5 009	1 376	362	924
16	interests received from current accounts	46 727	31 573	17 853	13 831	12 368
17	Exchange rate gains	472	-2	115	601	17
18	Accounting for use of funds into revenues ¹⁾	141 354	164 190	69 210	16 117	6 964
19	of which: Fund for bonuses	6 064	5 715	5 711	5 932	4 604
20	Social fund	21 925	19 954	12 215	0	0
21	Targeted Funding Fund, of which:	47 137	43 264	40 405	0	0
22	Targeted Funding Fund - use of gifts	21 536	20 087	16 432	0	0
23	Targeted Funding Fund - use of funds from abroad	17 815	19 414	16 589	0	0
24	Targeted Funding Fund - use of subsidies	7 787	3 763	7 384	0	0
25	FRIM	0	0	0	0	0
26	Scholarship and bursary fund	15 139	11 461	10 879	10 014	2 360
27	Operational fund	51 087	83 795	0	0	0
28	Current assets fund	0	0	0	171	0
29	other revenues	346 696	290 401	211 722	159 810	68 107
30	of which: income for co-beneficiaries	38 208	38 369	35 644	26 226	21 259
31	income from admission procedures	25 381	28 598	24 671	25 038	19 506
32	fees for study	36 989	26 014	0	0	0
33	accounting for revenues from depreciation and net book value ²⁾	239 438	192 438	142 591	100 501	x
34	revenues from disposals of fixed assets	792	2 309	9 825	465	45 514
35	received targeted contributions, gifts	47 089	36 701	27 993	11 001	3 066
36	other	1 582	149	105	66	0
37	Total self-generated income	999 418	906 166	668 831	495 726	403 578
38	total subsidy	2 945 164	2 760 598	2 505 642	2 179 940	1 828 528
39	of which: subsidy for operations from the state budget	2 939 852	2 727 338	2 477 434	2 173 434	1 828 528
40	subsidies for long-term projects co-financed by the EU	5 312	33 260	28 208	6 506	0
41	Total revenues	3 944 582	3 666 764	3 174 473	2 675 666	2 232 106
	increase compared to the previous year	1,08	1,16	1,19	1,20	1,17
	self-generated income/total revenues ratio	0,25	0,25	0,21	0,19	0,18

¹⁾ the use of funds (with the exception of capital expenditures financed from FRIM) is accounted for through revenues

²⁾ starting from 2005 depreciation of assets not acquired from funding is accounted for to revenues (Section 38 of Decree No 504/2002 Coll.)

The amount of revenues is affected by a change of the methodology of accounting for depreciation pursuant to Decree No 504/2002 Coll., in particular by accounting for the amount corresponding to book depreciation of assets acquired from funding into revenues (192.438 mil. CZK). The use of funds (164.189 mil. CZK) is also accounted for into revenues and with the introduction of new funds for higher education institutions this fact materially affects the amount accounted for into revenues.

		2008	2007	2006	2005	2004
1	Total revenues	3 944 582	3 666 764	3 174 473	2 675 666	2 232 106
2	Self-generated income (excluding subsidies)	999 418	906 166	668 831	495 726	403 578
3	of which: accounting for revenues from depreciation	239 438	192 438	142 591	100 501	x
4	use of funds credited to revenues	141 354	164 190	69 210	16 117	6 964
5	Self-generated income excluding depreciation of funded assets and use of funds	618 626	549 538	457 030	379 108	396 614
6	increase on l. 5 (self-generated income adjusted by depreciation of funded assets and use of funds) compared to the previous year	1,13	1,20	1,21	0,96	1,22
7	index-self-generated income/total revenues recorded in accounting ratio (l. 2/1)	0,25	0,25	0,21	0,19	0,18
8	index- net self-generated income/total revenues recorded in accounting ratio (l. 5/1)	0,16	0,15	0,14	0,14	0,18

A significant part of the income is also represented by an amount received for the solution of research and development projects from solvers, who are beneficiaries of a subsidy and are obliged to transfer to MU, as a co-beneficiary, funds in an amount approved by the subsidy provider (38 mil. CZK). This amount is not posted by MU to account 691 - Subsidies, but to account 649 (Other revenues). On the contrary, the beneficiary accounts for the subsidy in the full allocated amount including the amount transferred to the co-beneficiary and also settles the entire subsidy with its provider.

2.2 Expenditures

2.2.1 Review of selected expenditures

The most significant expense items are wages and salaries (1,500 mil. CZK) and payments of health and social security insurance contributions (488 mil. CZK), which amounted to 52% of total expenditures in 2008.

Another significant expense item is represented by the book depreciation of fixed assets in the amount of 308 mil. CZK. As a result of a change to the methodology of accounting, depreciation of assets acquired from funding (239 mil. CZK) is accounted for separately and such depreciation has not been a source of additions to FRIM since 2005. Depreciation of assets, which were not acquired from funding (69 mil. CZK) and which have continued to be a source of additions to FRIM, amounted to 22% of the total depreciation in 2008. Increase of depreciation of assets, which were acquired from funding, as compared to 2007, by 47 mil. CZK was due to putting into use of new buildings of the UCB.

Repairs and maintenance amounted to 73 mil. CZK (up by 34%). Travel allowances amounted to 69 mil. CZK, of which business journeys abroad represented 57 mil. CZK. These expenses were incurred namely in connection with pedagogical staff mobility and participation in international conferences, which relate to implemented research and development projects and which show a long-term increasing trend.

Insurance of MU assets amounted to 1.834 mil. CZK, mandatory liability insurance amounted to 7.2 mil. CZK. Expenses incurred under lease contracts amounted to 28 mil. CZK in 2008 and relate namely to leases of buildings for faculties, the premises of which were reconstructed and which plan to move to new premises in the UCB.

Scholarships and bursaries were paid out in the total amount of 320 mil. CZK. An analysis of paid out scholarships and bursaries and sources of their financing is included in table 7.2.

Table 2.2.1 Review of selected non-capital expenditures (in thou. CZK)

line	Item		Principal activity	Supplementary activity	Total
1	Personnel expenses		1 408 195,37	32 247,01	1 440 442,38
2	of which:	salaries	1 385 817,10	31 604,94	1 417 422,04
3		other personnel expenses	21 927,32	642,07	22 569,39
4		other	450,95	0,00	450,95
5	contributions for health and social security insurance		504 526,22	11 496,81	516 023,02
6	catering of employees		11 954,58	262,33	12 216,91
7	travel expenses		66 906,44	1 708,52	68 614,96
8	of which:	international	56 382,45	909,51	57 291,96
9		domestic	10 523,99	799,01	11 323,00
10	rent		530,75	0,00	530,75
11	insurance of fixed assets		76 731,38	0,00	76 731,38
12	material		268 093,98	9 376,94	277 470,92
13	of which: low-value assets		112 542,76	2 416,11	114 958,87
14	energy, water, steam, gas		107 973,10	5 862,40	113 835,51
15	repairs, maintenance		70 530,36	2 823,55	73 353,91
16	depreciation		306 373,63	1 647,02	308 020,65
17	of which:	depreciation of assets acquired from funding	239 196,25	0,00	239 196,25
18	net book value of written-off (retired) assets		67,34	0,00	67,34
19	net book value of sold assets		6,25	0,00	6,25
20	transfer of subsidy to the co-beneficiary		44 907,83	0,00	44 907,83
21	scholarships		318 897,96	904,62	319 802,58
22	of which:	from the scholarship and bursary fund	15 139,32	0,00	15 139,32
23	of which allocations to funds		270 663,38	630,72	271 294,10
24	of which:	Operational fund	129 242,64	0,00	129 242,64
25		Targeted Funding Fund	76 731,38	0,00	76 731,38
26		Social fund	27 716,14	630,72	28 346,86
27		scholarship and bursary fund	36 973,22	0,00	36 973,22
28	use of other funds		79 076,94	0,00	79 076,94
29	of which:	Fund for bonuses	6 064,43	0,00	6 064,43
30		Operational fund	51 087,12	0,00	51 087,12
31		Social fund (private pension scheme)	21 925,39	0,00	21 925,39
32		Reserve fund	0,00	0,00	0,00
33	other		198 832,94	39 414,26	238 247,20
34	Total expenditures		3 734 268,44	106 374,18	3 840 642,62

2.2.2 Employees, wages and salaries

Of the total number of 3,277 full-time equivalent employees of MU 1,590 were academic staff and research workers and 1,787 non-academic staff.

In 2008 wages and salaries paid from all sources (including other personnel expenses and salaries paid from the fund for bonuses), excluding social security and health insurance, amounted to 1,500 mil. CZK, representing 39% of total expenses. Wages and salaries, excluding other personnel expenses, amounted to 1,417 mil. CZK. The mean salary at MU (excluding other personnel expenses) amounted to 36,045 CZK/month, representing an increase of 7.8% compared to 2007.

Social and health insurance contributions paid to the state in 2008 amounted to 488 mil. CZK. The total share of personnel expenses, including social security and health insurance in 2008 then amounted to 1,988 mil. CZK, representing 51.75% of the total MU expenses.

Table 2.2.2 **Employees, wages and salaries** (in thou. CZK)

line (L.)	Indicator		Note	MU	ACS	Total
1	Mean full-time equivalent employees of MU in 2008 (total)			3 078	199	3 277
2	of which	academic staff ¹⁾		1 433	0	1 433
3		research workers		57	0	57
4		other ²⁾		1 588	199	1 787
5	Paid out salaries covered by budget 333 - Min. of Education, excluding R&D		(l. 7 - l. 6)	972 539	16 384	988 923
6	Paid out salaries covered by budget 333 - Min. of Education, solely R&D		l. 0305 of Statement P1b-04	288 709		288 709
7	Paid out salaries covered by budget 333 - Min. of Education		l. 0307 of Statement P1b-04	1 261 248	16 384	1 277 632
8	of which	salaries		1 213 393	16 362	1 229 755
9		of which R&D		282 880	0	282 880
10		other personnel expenses		47 856	21	47 877
11		of which R&D		5 829	0	5 829
12	Wages and salaries covered from funds			14 698	597	15 295
13	Paid out salaries covered by budget 333 - Min. of Education and funds		l. 7+12	1 275 947	16 980	1 292 927
14	of which	academic staff		725 571	0	725 571
15		research workers		23 354	0	23 354
16		other staff		527 022	16 980	544 002
17	Mean monthly salary in 2008 in CZK, excluding other personnel expenses and the funds		from l. 8	35 948	12 609	0
18	of which	academic staff		40 069	0	0
19		research workers		34 454	0	0
20		other staff		30 108	12 609	0
21	Mean monthly salary in 2007 in CZK, excluding other personnel expenses and the funds			32 791	11 792	0
22	Increase of salary in 2008 compared to 2007 in %			9,63	6,93	0
23	Wages and salaries paid out in 2008 from other sources (excluding budget 333), excluding R&D			80 111	14 167	94 278
24	of which	grants and programmes from other parts of the state budget		70 853	14 167	85 020
25		other (funding from abroad, gifts etc.)		9 259	0	9 259
26	Wages and salaries paid out in 2008 from other sources for R&D (excluding budget 333)		l. 0306 of Statement P1b-04	75 549	0	75 549
27	Supplementary activity		l. 0308 of Statement P1b-04	29 955	7 508	37 463
28	Total paid out wages and salaries (sum of l.13+23+26+27)		l. 0311 of Statement P1b-04 and the Profit and Loss Account	1 461 562	38 655	1 500 217

1) corresponds to the term of pedagogical staff according to the terminology used in Statement P1b-04

2) corresponds to the term of non-pedagogical staff according to the terminology used in Statement P1b-04

2.2.3 Reviews of expenses between 2004 and 2008

Table 2.2.3a **Expenses and their trend between 2004 and 2008** (in thou. CZK)

line	Name	2008	2007	2006	2005	2004
1	material	277 471	356 575	259 261	285 909	218 616
2	of which: low-value assets	114 959	203 014	119 344	157 974	101 017
3	books and periodicals	30 177	29 291	28 704	26 994	23 575
4	energies	113 836	96 012	98 594	86 004	75 782
5	merchandise sold	7 490	8 915	8 666	8 818	7 336
6	repairs and maintenance	73 354	54 727	52 433	56 710	57 573
7	travel allowances	68 615	63 508	56 194	47 952	40 144
8	of which: domestic	11 323	10 745	8 712	7 837	7 096
9	international	57 292	52 763	47 482	40 115	33 048
10	representation expenses	2 499	1 827	2 118	2 150	1 453
11	Services	290 054	273 332	239 756	220 132	189 361
12	of which: telephone	8 457	8 618	9 029	7 951	8 896
13	postage	5 066	5 826	4 939	4 254	3 426
14	rents	28 083	23 226	21 496	17 625	16 239
15	Low-value intangible fixed assets - SW	4 337	6 113	3 930	4 696	4 381
16	conference fees	2 137	2 398	2 613	6 080	4 846
17	freight cost	4 760	4 497	3 215	3 220	2 730

18	printing	21 497	24 429	15 455	13 428	12 016
19	advertising	3 450	1 878	1 869	1 339	987
20	royalties	1 899	2 388	2 381	3 418	2 836
21	cleaning and security guard of buildings	41 203	36 371	33 159	0	x
22	other	169 165	157 588	141 670	158 121	133 004
23	Personnel expenses	1 987 894	1 851 711	1 654 835	1 472 746	1 181 985
24	of which: wages and salaries	1 500 217	1 385 581	1 236 995	1 102 164	884 869
25	of which: salaries	1 417 422	1 306 045	1 168 304	1 043 074	837 467
26	other personnel expenses	0	79 536	68 691	59 090	47 402
27	of which: contracts	22 569	78 255	68 551	58 887	47 016
28	other ¹⁾	451	1 281	140	203	386
29	Payment of contributions	487 676	466 130	417 840	370 582	297 116
30	Social expenses	69 496	62 733	46 570	7 225	5 606
31	of which: occupational safety and health protection, sanitary facilities	4 035	3 375	2 386	1 925	1 930
32	education	2 665	2 492	1 248	889	434
33	catering	12 217	10 569	7 231	3 168	2 323
34	transfer to the social fund	28 599	26 121	23 486	0	0
35	private pension scheme	21 925	19 954	12 218	1 241	x
36	other	56	222	1	1 243	919
37	Road tax	165	171	164	149	155
38	Real estate tax	17	0	1	429	0
39	Other taxes and charges	258	335	312	88	79
40	Contractual fines and interest on late payments	2	0	0	9	1
41	Other fines and penalties	8	44	67	30	18
42	Write-off of a bad debt	952	226	106	112	193
43	Interests	0	0	1	0	0
44	Exchange rate losses	3 667	4 064	3 427	2 115	2 862
45	Gifts	22	0	137	54	0
46	Shortages and damage	974	1 219	284	970	1 616
47	Other sundry expenses	635 090	553 179	470 143	260 995	185 992
48	of which: insurance	7 178	6 512	6 300	4 953	4 117
49	transfer of subsidy to the co-beneficiary	44 908	43 073	43 023	26 134	20 490
50	technical appreciation up to 40 thou. CZK	4 725	4 187	4 033	4 198	3 471
51	insurance of assets	1 834	1 738	1 553	1 784	1 199
52	Scholarships	319 803	290 779	259 523	173 196	141 646
53	VAT not claimed	4 232	3 402	2 856	2 786	1 568
54	bank charges	3 781	3 380	3 073	0	0
55	transfer to the scholarship fund	36 973	26 014	0	0	0
56	transfer to the operational fund	129 243	118 039	98 302	0	0
57	transfer to the Targeted Funding Fund	76 731	52 584	48 182	30 450	0
58	of which: gifts	37 598	26 419	24 590	2 635	0
59	funding from abroad	29 449	17 607	18 272	19 887	0
60	up to 5% targeted funding from the state budget	9 684	8 558	5 320	7 928	0
61	other	252 411	203 488	152 855	47 944	13 501
62	depreciation of fixed assets	308 062	261 381	211 620	163 526	152 693
63	of which: assets acquired from funding	239 171	191 815	142 200	100 201	0
64	other assets	68 824	68 863	68 890	62 927	151 297
65	net book value of written-off (retired) assets	67	702	530	397	1 396
66	net book value of sold assets	6	4 623	9 534	108	47 664
67	Material sold	406	380	138	166	903
68	Additions to adjustments	215	156	120	53	109
69	Member's fees	88	2	11	11	10
70	Income tax	0	0	-35	0	4 424
71	Total	3 840 643	3 595 120	3 114 457	2 616 461	2 174 575
increase compared to the previous year		1,07	1,15	1,19	1,20	1,17

		2008	2007	2006	2005	2004
1	Total expenses	3 840 643	3 595 120	3 114 457	2 616 461	2 174 575
2	of which: depreciation of assets acquired from funding	239 171	191 815	142 200	100 201	0
3	additions to funds	271 546	222 758	169 970	30 450	0
4	Expenses excluding depreciation of funded assets and additions to funds (l. 1-2-3)	3 329 926	3 180 547	2 802 287	2 485 810	2 174 575
5	increase on l. 4 (expenses adjusted by funded assets depreciation and additions to funds) compared to the previous year	1,05	1,13	1,13	1,14	1,17

The following table shows a ratio of depreciation of assets acquired from funding (funded depreciations) on total depreciation and the trend of this ratio since 2005, when a change in the methodology of accounting occurred. This change has also an impact on additions to FRIM, which is created only from depreciation of assets not acquired from funding (non-funded depreciation).

	2008	2007	2006	2005	2004
<i>share of funded depreciation</i>	<i>0,78</i>	<i>0,73</i>	<i>0,67</i>	<i>0,61</i>	<i>x</i>
<i>share of non-funded depreciation including the net book value</i>	<i>0,22</i>	<i>0,27</i>	<i>0,33</i>	<i>0,39</i>	<i>1,00</i>

Table 2.2.3b Number of employees and salaries at MU 2004 - 2008

line	Indicator	2008	2007	2006	2005	2004
1	Mean full-time equivalent employees of MU (total)	3 277	3 255	3 127	2 932	2 663
2	of which: academic staff	1 433	1 407	1 358	1 282	1 216
3	research workers	57	49	37	36	33
4	other staff	1 787	1 800	1 732	1 614	1 414
5	Wages and salaries paid from budget 333 - Min. of Education and funds	1 292 927	1 175 913	1 047 184	964 374	772 597
6	of which: academic staff	725 571	674 999	605 919	560 059	457 605
7	research workers	23 354	20 796	15 621	14 643	9 541
8	other staff	544 002	480 119	425 644	389 672	305 451
15	Wages and salaries paid out from other sources (excluding budget 333), excluding R&D	94 278	104 548	87 866	52 092	45 272
16	Wages and salaries paid out from other sources (excluding budget 333) for R&D	75 549	72 294	75 328	62 359	42 149
17	Supplementary activity	37 463	32 825	26 616	23 340	24 924
18	Total paid out wages and salaries (from P1b-04 l. 0311 and l. 012 of P&L Account - table 1.2))	1 500 217	1 385 581	1 236 995	1 102 164	884 943
19	Wages and salaries, excluding other personnel expenses from all sources (l.2 of table 2.2.1))	1 417 422	1 306 045	1 168 304	1 043 074	837 541
20	mean salary (salaries/full-time equivalent employees/12) in CZK	36 045	33 433	31 139	29 650	26 206
21	increase of the mean salary, excluding other personnel expenses, compared to the previous year in %	7,81	7,37	5,02	13,14	19,15
22	levies (l.5 of table 2.2.1))	487 676	466 130	417 840	370 582	297 116
23	personnel expenses (salaries and social security and health insurance, l. 19+22)	1 987 893	1 851 711	1 654 835	1 472 746	1 182 059
24	Total expenses of MU	3 840 643	3 595 120	3 114 457	2 616 461	2 170 225
25	share of personnel expenses in total expenses in % (l. 23/l. 24)	51,76	51,51	53,13	56,29	54,47
<i>increase of salaries compared to the previous year (l.18)</i>		<i>1,08</i>	<i>1,12</i>	<i>1,12</i>	<i>1,25</i>	<i>1,23</i>
<i>share of salaries in total expenses (l.18/l.24)</i>		<i>0,39</i>	<i>0,39</i>	<i>0,40</i>	<i>0,42</i>	<i>0,41</i>
<i>share of personnel expenses (salaries + social security and health insurance) in total expenses (l. 23/l. 24)</i>		<i>0,52</i>	<i>0,52</i>	<i>0,53</i>	<i>0,56</i>	<i>0,54</i>
<i>increase of employee number compared to the previous year</i>		<i>1,01</i>	<i>1,04</i>	<i>1,07</i>	<i>1,10</i>	<i>1,04</i>

3. Statement of Changes in Financial Position

Table 3 **Cash Flow Statement** (in thou. CZK)

Indicator	line	prior period	current period	difference	impact on CF
Profit (loss) of current year	001	0,00	103 939,80	103 939,80	103 939,80
Depreciation of fixed assets	002	0,00	0,00	0,00	308 062,37
Regulated reserves	003	0,00	0,00	0,00	0,00
Temporary accounts of liabilities	004	55 284,80	63 026,53	7 741,73	7 741,73
accrued expenses	005	1 168,41	2 339,85	1 171,44	1 171,44
deferred revenues	006	47 765,03	55 887,50	8 122,47	8 122,47
foreign currency exchange gains	007	29,85	359,51	329,66	329,66
estimated payables	008	6 321,51	4 439,67	-1 881,84	-1 881,84
Temporary accounts of assets	009	35 247,15	28 778,38	-6 468,77	6 468,77
deferred expenses	010	13 900,63	16 652,99	2 752,36	-2 752,36
accrued revenues	011	525,81	149,29	-376,52	376,52
foreign currency exchange losses	012	327,50	33,28	-294,22	294,22
estimated receivables	013	20 493,21	11 942,82	-8 550,39	8 550,39
Total receivables	014	39 420,15	50 246,35	10 826,20	-10 826,20
trade receivables	015	25 733,05	28 043,56	2 310,51	-2 310,51
receivables from participants in an association	016	0,00	0,00	0,00	0,00
receivables from social security and health insurance	017	0,00	0,00	0,00	0,00
income tax	018	0,00	0,00	0,00	0,00
other direct taxes	019	0,00	0,00	0,00	0,00
VAT	020	0,00	0,00	0,00	0,00
other taxes and charges	021	0,00	0,00	0,00	0,00
due from the state budget	022	0,00	0,00	0,00	0,00
due from budgets of local and regional governments	023	0,00	0,00	0,00	0,00
due from employees	024	12 419,73	18 278,49	5 858,76	-5 858,76
issued bonds and other receivables	025	1 424,02	4 139,60	2 715,58	-2 715,58
adjustment to receivables (-)	026	-156,65	-215,30	-58,65	58,65
Stamps and vouchers	027	522,19	564,66	42,47	-42,47
Shares and similar securities	028	0,00	0,00	0,00	0,00
Bonds, debentures and own bonds and debentures	029	0,00	0,00	0,00	0,00
Other securities	030	0,00	0,00	0,00	0,00
Total inventory	031	22 880,38	23 417,21	536,83	-536,83
material in store and in transit	032	9 237,07	8 932,04	-305,03	305,03
work-in-progress and semi-finished own products	033	75,91	698,81	622,90	-622,90
finished products	034	12 133,53	12 167,41	33,88	-33,88
animals	035	159,31	664,00	504,69	-504,69
merchandise in store and in transit	036	1 274,56	954,95	-319,61	319,61
advance payments for inventory	037	0,00	0,00	0,00	0,00
Short-term payables	038	607 854,71	303 311,01	-304 543,70	-304 543,70
suppliers	039	70 014,23	56 227,42	-13 786,81	-13 786,81
bills of exchange to be paid	040	0,00	0,00	0,00	0,00
advance payments received	041	6 660,76	7 962,60	1 301,84	1 301,84
sundry payables	042	2 629,84	3 645,32	1 015,48	1 015,48
employees	043	4 296,81	4 439,45	142,64	142,64
other payables to employees	044	109 293,13	124 540,07	15 246,94	15 246,94
due to social security and health insurance	045	70 099,30	65 589,82	-4 509,48	-4 509,48
income tax	046	0,00	0,00	0,00	0,00
other direct taxes	047	29 751,39	24 832,95	-4 918,44	-4 918,44
VAT	048	3 307,37	2 536,74	-770,63	-770,63
other taxes and charges	049	14,87	17,63	2,76	2,76
due to the State budget	050	3 210,23	2 936,30	-273,93	-273,93
due to the budgets of local and regional governments	051	155,14	30,24	-124,90	-124,90
payables to participants in an association	052	300 000,00	0,00	-300 000,00	-300 000,00
other payables	053	8 421,64	10 552,47	2 130,83	2 130,83
Short-term bank loans	054	119,71	81,63	-38,08	-38,08
Received financial assistance	055	0,00	0,00	0,00	0,00
Cash flow (operating activities)	056	761 329,09	573 365,57	-187 963,52	110 225,39

Table 3 **Cash Flow Statement** (in thou. CZK) - cont.

Intangible fixed assets	057	99 175,44	109 474,56	10 299,12	-10 299,12
research and development	058	318,93	318,93	0,00	0,00
software	059	80 570,61	90 135,98	9 565,37	-9 565,37
subjects of valuable rights	060	0,00	1 745,92	1 745,92	-1 745,92

low-value intangible fixed assets	061	15 704,91	15 152,01	-552,90	552,90
other intangible fixed assets	062	1 805,30	564,26	-1 241,04	1 241,04
intangible fixed assets under construction	063	775,69	1 557,46	781,77	-781,77
advances paid for intangible fixed assets	064	0,00	0,00	0,00	0,00
Total accumulated depreciation	065	-75 266,38	-88 629,24	-13 362,86	13 362,86
- research and development	066	-301,66	-318,93	-17,27	17,27
- software	067	-58 990,94	-72 591,51	-13 600,57	13 600,57
- subjects of valuable rights	068	0,00	-136,56	-136,56	136,56
- low-value intangible fixed assets	069	-15 704,91	-15 152,01	552,90	-552,90
- other intangible fixed assets	070	-268,87	-430,23	-161,36	161,36
Tangible fixed assets	071	8 346 673,78	8 845 494,92	498 821,14	-498 821,14
land	072	343 375,34	356 766,15	13 390,81	-13 390,81
works of art and collections	073	30 658,62	30 845,28	186,66	-186,66
structures	074	5 004 362,25	5 268 655,62	264 293,37	-264 293,37
separate movable items and sets of movable items	075	2 049 459,73	2 206 345,38	156 885,65	-156 885,65
perennial crops	076	0,00	0,00	0,00	0,00
breeding and draught animals	077	0,00	0,00	0,00	0,00
low-value tangible fixed assets	078	412 523,59	384 405,81	-28 117,78	28 117,78
other tangible fixed assets	079	55,37	55,37	0,00	0,00
tangible fixed assets under construction	080	506 238,88	598 271,31	92 032,43	-92 032,43
advance payments for tangible fixed assets	081	0,00	150,00	150,00	-150,00
Total accumulated depreciation	082	-2 089 946,41	-2 313 271,66	-223 325,25	223 325,25
- structures	083	-595 532,37	-675 635,46	-80 103,09	80 103,09
- individual movable items and sets of movable items	084	-1 081 890,45	-1 253 230,39	-171 339,94	171 339,94
- perennial crops	085	0,00	0,00	0,00	0,00
- breeding and draught animals	086	0,00	0,00	0,00	0,00
- low-value tangible fixed assets	087	-412 523,59	-384 405,81	28 117,78	-28 117,78
- other tangible fixed assets	088	0,00	0,00	0,00	0,00
Correction by exclusion of depreciation	089	0,00	0,00	0,00	-308 062,37
Long-term financial assets (financial investments)	090	260,82	260,82	0,00	0,00
shares and ownership interests with substantial influence in enterprises	091	100,00	100,00	0,00	0,00
shares and ownership interests with substantial influence in enterprises	092	0,00	0,00	0,00	0,00
other investment securities and ownership interests	093	0,00	0,00	0,00	0,00
intercompany loans	094	0,00	0,00	0,00	0,00
other financial investments	095	160,82	160,82	0,00	0,00
Cash flow (investment activities)	096	6 280 897,25	6 553 329,40	272 432,15	-580 494,52
Total long-term payables	097	710 016,66	956 081,60	246 064,94	246 064,94
bonds issued	098	0,00	0,00	0,00	0,00
payables from lease	099	0,00	0,00	0,00	0,00
long-term advance payments received	100	0,00	0,00	0,00	0,00
long-term bills of exchange to be paid	101	0,00	0,00	0,00	0,00
Other long-term payables	102	710 016,66	956 081,60	246 064,94	246 064,94
Long-term bank loans	103	0,00	0,00	0,00	0,00
Equity	104	5 306 366,00	5 617 457,34	311 091,34	311 091,34
Funds	105	628 764,29	834 343,06	205 578,77	205 578,77
Gains or losses from revaluation of assets and liabilities	106	0,00	0,00	0,00	0,00
Retained earnings, accumulated losses from previous years	107	0,00	0,00	0,00	0,00
Profit (loss) to be approved	108	71 644,42	103 939,80	32 295,38	32 295,38
Correction by reduction of disposable profit of current year	109	0,00	-103 939,80	-103 939,80	-103 939,80
Cash flow (financial activities)	110	6 716 791,37	7 407 882,00	691 090,63	691 090,63
Total cash flow	111	13 759 017,71	14 534 576,97	775 559,26	220 821,50
Cash		3 892,62	3 838,72	-53,90	53,90
Bank accounts		997 190,85	1 218 066,25	220 875,40	-220 875,40
Financial position (cash-flow)	112	1 001 083,47	1 221 904,97	220 821,50	-220 821,50

4. MU Funds Development

Significant financial indicators also include the balances of MU funds created pursuant to Act No 111/1998 Coll., the Higher Education Act.

Table 4 Funds (in thou. CZK)

1.		Reserve fund	FRIM	Scholarship fund	Fund for bonuses	Targeted Funding Fund ^{*)}	Social fund	Operational fund ^{**)}	Total as of 31.12.2008
		1	2	3	4	5	6	7	8
1	Balance as at 1 January 2008	96 318,88	268 505,02	39 452,16	21 972,13	52 532,58	17 318,84	132 664,67	628 764,28
2	Additions to fund	0,00	137 130,02	36 955,22	9 801,96	79 230,10	28 346,86	129 242,64	420 706,80
3	Reductions of fund	0,00	71 364,71	15 139,32	6 064,42	49 547,06	21 925,39	51 087,12	215 128,02
4	Balance as at 31 January 2008	96 318,88	334 270,33	61 268,06	25 709,67	82 215,62	23 740,31	210 820,19	834 343,06
5	Proposal for allocation from 2008 profit	21 183,35	70 129,74	0,00	12 626,71	0,00	0,00	0,00	103 939,80

^{*)} FÚUP - Targeted Funding Fund (fund for earmarked financial resources)

^{**)} FPP - Operational fund

As of 31 December 2008 the total value of individual funds amounted to 834.34 mil. CZK (an increase of 33% compared to 2007). Additions to the fund for bonuses and FRIM were made from the 2007 profit amounting to 71.644 mil. CZK as follows :

- fund for bonuses + 9.802 mil. CZK
- FRIM + 61.842 mil. CZK

Table 4.1 Reserve fund (col. 1 of table 4, in thou. CZK)

1.			2004	2005	2006	2007	2008
1	Balance as at 1 January 2008		96 344,98	96 344,98	96 344,98	96 344,98	96 318,88
2	Additions	from net profit	0,00	0,00	0,00	0,00	0,00
3		transfers between funds (1.4 to 6)	0,00	0,00	0,00	0,00	0,00
4		from the capital assets regeneration fund	0,00	0,00	0,00	0,00	0,00
5		from the fund for bonuses	0,00	0,00	0,00	0,00	0,00
6		from the operational fund	0,00	0,00	0,00	0,00	0,00
7		Total additions	0,00	0,00	0,00	0,00	0,00
8	Reductions	coverage of losses of past accounting periods	0,00	0,00	0,00	0,00	0,00
9		transfers between funds (1.10 to 12)	0,00	0,00	0,00	0,00	0,00
10		to the fund for bonuses	0,00	0,00	0,00	0,00	0,00
11		to the operational fund	0,00	0,00	0,00	0,00	0,00
12		to the capital assets regeneration fund	0,00	0,00	0,00	0,00	0,00
13		other	0,00	0,00	0,00	26,10	26,10
14		Total reductions	0,00	0,00	0,00	26,10	0,00
15	Balance as at 31 December 2008		96 344,98	96 344,98	96 344,98	96 318,88	96 318,88

Table 4.2 FRIM (I.2 of table 4, in thou. CZK)

1.			2004	2005	2006	2007	2008
1	Balance as at 1 January 2008						
1			147 553,44	214 724,20	206 794,72	242 872,88	268 505,02
3	Additions	from book depreciation	151 297,33	62 927,87	68 890,12	68 860,98	68 825,04
4		from net profit	45 914,74	48 219,28	50 404,90	51 429,93	61 842,46
5		net book value of fixed assets	5 994,17	598,52	864,55	1 397,97	222,96
6		balance of capital-investment contribution by the Min. of Education	0,00	0,00	2 889,62	15 301,36	5 756,61
7		other sources	-75,78	0,00	0,00	0,00	482,95
8		<i>of which: correction of depreciation</i>	-75,78	0,00	0,00	0,00	0,00
9		<i>transfer of interests</i>	0,00	0,00	0,00	0,00	0,00
10		transfers between funds (I.11 to 13)	0,00	0,00	0,00	0,00	0,00
11		<i>from the fund for bonuses</i>	0,00	0,00	0,00	0,00	0,00
12		<i>from the operational fund</i>	0,00	0,00	0,00	0,00	0,00
13		<i>from the reserve fund</i>	0,00	0,00	0,00	0,00	0,00
14		Total additions (I.2 of table 4)	203 130,46	111 745,67	123 049,19	136 990,24	137 130,02
15	Reductions	Capital (I.16 to 21)	135 959,70	119 675,15	86 971,03	111 358,10	71 364,71
16		<i>of which: structures</i>	82 109,45	79 566,03	33 071,93	75 708,33	45 303,83
17		<i>machines and equipment</i>	49 148,31	38 107,81	50 040,00	33 680,76	22 406,51
18		<i>purchases of real property including land</i>	819,35	0,00	348,98	0,00	2 820,25
19		<i>software</i>	3 152,07	1 961,81	3 193,32	1 295,89	700,27
20		<i>works of art</i>	730,52	39,50	316,80	673,12	133,85
21		<i>other</i>	0,00	0,00	0,00	0,00	0,00
22		Non-capital (I. 23 to 24)	0,00	0,00	0,00	0,00	0,00
23		<i>of which: repairs and maintenance</i>	0,00	0,00	0,00	0,00	0,00
24		<i>other</i>	0,00	0,00	0,00	0,00	0,00
25		Transfers between funds (I.26 to 28)	0,00	0,00	0,00	0,00	0,00
26		<i>to the fund for bonuses</i>	0,00	0,00	0,00	0,00	0,00
27		<i>to the operational fund</i>	0,00	0,00	0,00	0,00	0,00
28		<i>to the reserve fund</i>	0,00	0,00	0,00	0,00	0,00
29		Total reductions (I.3 of table 4)	135 959,70	119 675,15	86 971,03	111 358,10	71 364,71
30	Balance as at 31 December 2008		214 724,20	206 794,72	242 872,88	268 505,02	334 270,33

Table 4.3 Scholarship fund (col. 3 of table 4, in thou. CZK)

1.			2004	2005	2006	2007	2008
1	Balance as at 1 January 2008						
1			9 495,30	15 566,87	19 889,76	24 418,54	39 452,16
2	Additions	from net profit	0,00	0,00	0,00	0,00	0,00
3		from fees for study	8 431,53	14 336,26	15 407,43	26 494,95	36 955,22
4		Total additions (I.2 of table 4)	8 431,53	14 336,26	15 407,43	26 494,95	36 955,22
5	Reductions	scholarships (via account 648)	2 359,96	10 013,37	10 878,65	11 461,33	15 139,32
6		Total reductions (I.3 of table 4)	2 359,96	10 013,37	10 878,65	11 461,33	15 139,32
7	Balance as at 31 December 2008		15 566,87	19 889,76	24 418,54	39 452,16	61 268,06

Following a change in the procedures of accounting for additions to (creation of) funds, the fund is covered also from unpaid receivables in the amount of 11,553.18 thou. CZK (18.86%).

Table 4.4. Fund for bonuses (col. 4 of table 4, in thou. CZK)

1.			2004	2005	2006	2007	2008
1	Balance as at 1 January 2008						
1			9 928,13	12 706,63	16 012,64	19 100,94	21 972,13
2	Additions	from net profit	7 382,85	9 238,34	8 799,75	8 585,89	9 801,96
3		from the reserve fund	0,00	0,00	0,00	0,00	0,00
4		from the capital assets regeneration fund	0,00	0,00	0,00	0,00	0,00
5		from the operational fund	0,00	0,00	0,00	0,00	0,00
6		Total additions (I.2 of table 4)	7 382,85	9 238,34	8 799,75	8 585,89	9 801,96
7	Reductions	wages and salaries	4 604,35	5 932,33	5 711,45	5 714,70	6 064,42
8		to the reserve fund	0,00	0,00	0,00	0,00	0,00
9		to the capital assets regeneration fund	0,00	0,00	0,00	0,00	0,00
10		to the operational fund	0,00	0,00	0,00	0,00	0,00
11		other	0,00	0,00	0,00	0,00	0,00
12		Total reductions (I.3 of table 4)	4 604,35	5 932,33	5 711,45	5 714,70	6 064,42
13	Balance as at 31 December 2008		12 706,63	16 012,64	19 100,94	21 972,13	25 709,67

Table 4.5 Targeted Funding Fund (col. 5 of table 4, in thou. CZK)

		2006			2007			2008		
		Non-capital	Capital	Total	Non-capital	Capital	Total	Non-capital	Capital	Total
	Balance as at 1 January 2008									
1		30 449,43	287,81	30 737,24	39 210,69	2 154,86	41 365,55	51 017,11	1 515,47	52 532,58
2	from non-capital gifts	1 033,28	0,00	1 033,28	10 333,84	0,00	10 333,84	20 387,43	0,00	20 387,43
3	from foundation contributions	1 581,42	0,00	1 581,42	2 118,14	0,00	2 118,14	1 812,13	0,00	1 812,13
4	from targeted funding from abroad	19 886,88	0,00	19 886,88	21 159,83	0,00	21 159,83	19 352,86	0,00	19 352,86
5	of which									
5	from targeted funding for R&D - Min. of Education	3 699,50	287,81	3 987,31	4 570,85	2 154,86	6 725,71	7 443,67	1 490,88	8 934,55
6	from targeted funding for R&D - other parts of the state budget	40,80	0,00	40,80	347,03	0,00	347,03	1 113,32	24,59	1 137,91
7	from targeted funds of Min. of Education, excluding R&D	4 187,55	0,00	4 187,55	681,00	0,00	681,00	907,70	0,00	907,70
8	from non-capital gifts	26 539,57	0,00	26 539,57	26 524,20	0,00	26 524,20	36 381,60	0,00	36 381,60
9	from foundation contributions	2 474,24	0,00	2 474,24	2 629,15	0,00	2 629,15	2 577,04	0,00	2 577,04
10	from targeted funding from abroad *)	18 271,62	0,00	18 271,62	17 607,32	0,00	17 607,32	29 449,08	0,00	29 449,08
11	from targeted funding for R&D - Min. of Education	4 292,24	2 154,86	6 447,10	6 542,34	1 490,88	8 033,22	7 691,22	1 063,48	8 754,70
12	from targeted funding for R&D - other parts of the state budget	347,03	0,00	347,03	1 094,74	24,59	1 119,33	1 047,70	74,90	1 122,60
13	from targeted funds of Min. of Education, excluding R&D	681,00	0,00	681,00	907,70	0,00	907,70	945,08	0,00	945,08
14	Total additions (1.2 of table 4)	52 605,70	2 154,86	54 760,56	55 305,45	1 515,47	56 820,92	78 091,72	1 138,38	79 230,10
15	from non-capital gifts	17 259,01	0,00	17 259,01	16 470,61	0,00	16 470,61	18 919,82	0,00	18 919,82
16	from foundation contributions	1 937,52	0,00	1 937,52	2 935,16	0,00	2 935,16	2 616,46	0,00	2 616,46
17	from targeted funding from abroad	16 998,67	0,00	16 998,67	19 414,29	0,00	19 414,29	18 468,76	0,00	18 468,76
18	from targeted funding for R&D - Min. of Education	3 420,89	287,81	3 708,70	3 669,52	2 154,86	5 824,38	6 006,53	1 490,88	7 497,41
19	from targeted funding for R&D - other parts of the state budget	40,80	0,00	40,80	328,45	0,00	328,45	1 112,32	24,59	1 136,91
20	from targeted funds of Min. of Education, excluding R&D	4 187,55	0,00	4 187,55	681,00	0,00	681,00	907,70	0,00	907,70
21	Total reductions (1.3 of table 4)	43 844,44	287,81	44 132,25	43 499,03	2 154,86	45 653,89	48 031,59	1 515,47	49 547,06
22	Balance as at 31 December 2008									
22		39 210,69	2 154,86	41 365,55	51 017,11	1 515,47	52 532,58	81 077,24	1 138,38	82 215,62
23	from non-capital gifts	10 333,84	0,00	10 333,84	20 387,43	0,00	20 387,43	37 849,21	0,00	37 849,21
24	from foundation contributions	2 118,14	0,00	2 118,14	1 812,13	0,00	1 812,13	1 772,71	0,00	1 772,71
25	from targeted funding from abroad	21 159,83	0,00	21 159,83	19 352,86	0,00	19 352,86	30 333,18	0,00	30 333,18
26	of which									
26	from targeted funding for R&D - Min. of Education	4 570,85	2 154,86	6 725,71	7 443,67	1 490,88	8 934,55	9 128,36	1 063,48	10 191,84
27	from targeted funding for R&D - other parts of the state budget	347,03	0,00	347,03	1 113,32	24,59	1 137,91	1 048,70	74,90	1 123,60
28	from targeted funds of Min. of Education, excluding R&D	681,00	0,00	681,00	907,70	0,00	907,70	945,08	0,00	945,08

*) The difference at 1.10 differs from information in tab. 2 and 6 due to the fact that in tab. 4.5 the Targeted Funding Fund includes also income from abroad other than from subsidies, whereas tab. 2 and 6 show only income from subsidies.

In accordance with Section 18 of Act No 111/1998 Coll., the Higher Education Act, as amended, as at 31 December 2008 MU made additions to the Targeted Funding Funds from gifts and foundation contributions (with the exception of gifts earmarked for acquisition and technical improvement of fixed assets), from the balance of earmarked funding from abroad and from earmarked public funds, which could not have been used in the budgetary year, in which they were provided (in accordance with Section 18 (8) of the Act up to 5% of their volume amounting to 10,822.38 thou. CZK).

The Targeted Funding Fund was used to cover expenses on ongoing research and development projects in the amount of 9,542.02 thou. CZK. The amount of reductions of the Targeted Funding Fund includes funds returned to the State budget in the amount of 239,769.07 CZK (FM - VZ in the amount of 191,492.95 CZK, LC - Basic Research Centres in the amount of 35,585.12 CZK and FSS - MPSV in the amount of 12,691.00 CZK). The total balance of this fund in the amount of 82,215.62 thou. CZK is included in the value recorded on l. 89 of the Balance Sheet.

Table 4.6. Social fund (col. 6 of table 4, in thou. CZK)

			2004	2005	2006	2007	2008
1	Balance as at 1 January 2008		0	0	0,00	11 270,47	17 318,84
2	Additions	2 %from salaries	0	0	23 485,91	26 002,62	28 346,86
3		employee's pension schemes	0	0	12 215,44	19 954,25	21 925,39
4	Reductions	other	0	0	0	0	0
5		Total reductions	0	0	12 215,44	19 954,25	21 925,39
6	Balance as at 31 December 2008		0	0	11 270,47	17 318,84	23 740,31

Starting from 1 January 2006 MU makes additions to the social fund in the amount of 2% from gross salaries, excluding salaries paid under contracts not establishing employment. The fund was used also in 2008 solely for the employer's contributions to the employee's pension scheme. The fund balance represents a difference between additions to the fund from salaries of all employees and its use for contributions to private pension schemes of only those employees, who have taken out a private pension policy. Additions to the fund amounted to 28,347 thou. CZK and use of the fund for the employer's contributions to private pension schemes of regular staff amounted to 21,925 thou. CZK. The fund balance in the amount of 23,740 thou. CZK represents a share of additions to the fund for employees (regular staff, not paid under contracts for work), who have not taken out a private pension policy. The fund is covered with financial means deposited in a separate bank account.

Table 4.7. Operational fund (col. 7 of table 4, in thou. CZK)

			2004	2005	2006	2007	2008
1	Balance as at 1 January 2008		0,00	0,00	0,00	98 302,20	132 664,67
2	Additions	from a balance of non-capital contributions as at 31 December 2007	0,00	0,00	98 302,20	118 038,52	129 242,64
3		from net profit	0,00	0,00	0,00	0,00	0,00
4		from the capital assets regeneration fund	0,00	0,00	0,00	0,00	0,00
5		from the fund for bonuses	0,00	0,00	0,00	0,00	0,00
6		from the reserve fund	0,00	0,00	0,00	0,00	0,00
7		Total additions	0,00	0,00	98 302,20	118 038,52	129 242,64
8	Reductions	for operating expenses	0,00	0,00	0,00	83 676,05	51 087,12
9		to the fund for bonuses	0,00	0,00	0,00	0,00	0,00
10		to the reserve fund	0,00	0,00	0,00	0,00	0,00
11		to the capital assets regeneration fund	0,00	0,00	0,00	0,00	0,00
12		other	0,00	0,00	0,00	0,00	0,00
13		Total reductions	0,00	0,00	0,00	83 676,05	51 087,12
14	Balance as at 31 December 2008		0,00	0,00	98 302,20	132 664,67	210 820,19

Additions to the operational fund correspond to the amount of unused allotted public funds in the form of a non-capital contribution from the Ministry of Education for 2008 in the total amount of 129,242.64 thou. CZK. Reduction of the operational fund in 2009 will correspond to the purpose of allotted public funds in 2008.

History of funds

		2008	2007	2006	2005	2004
1	Reserve fund	96 318,88	96 318,88	96 344,98	96 344,98	96 344,98
2	FRIM	334 270,33	268 505,02	242 872,88	206 794,72	214 724,20
3	Scholarship fund	61 268,06	39 452,16	24 418,54	19 889,76	15 566,87
4	Fund for bonuses	25 709,67	21 972,13	19 100,94	16 012,64	12 706,63
5	Targeted Funding Fund	82 215,62	52 532,58	41 365,55	30 737,24	x
6	Social fund	23 740,31	17 318,84	11 270,47	x	x
7	Operational fund	210 820,19	132 664,67	98 302,20	x	x
8	Total	834 343,06	628 764,28	533 675,56	369 779,34	339 342,68
<i>growth index</i>		<i>1,33</i>	<i>1,18</i>	<i>1,44</i>	<i>1,09</i>	

5. Financing of Programmes of Assets Regeneration including Settlement with the State Budget

5.1 Financing of programmes of assets regeneration

Within the framework of programme financing a single programme "Development of Material-Technical Base of MU" was implemented at MU and registered in the ISPROFIN database under 233 330. The Programme was approved by a Resolution No 203 of 27 February 2002 of the Government of CR and reviewed by a Resolution No 986 of 20 July 2005 and No 916 of 23 July 2008. The last review approved extension of the Programme till 2010.

Funding of Programme 233 330 after the review (Resolution of the Government of CR of 20 July 2005 and of 23 July 2008) in individual years (in thou. CZK)

line (l.)		Year	Subsidy Min. of Education	City of Brno	Repayable financial assistance	FRIM	Capital Total	Non- capital	Total
			1	2	3	4	5	6	7
1	Programme 233 330 - total estimate		3 560 804	297 000	1 775 000	529 695	6 162 499	279 533	6 442 032
2		2002	9 999	0	0	114 792	124 791	4 044	128 835
3		2003	306 152	0	0	95 709	401 861	21 731	423 592
4		2004	273 202	0	0	112 146	385 348	3 215	388 563
5		2005	828 944	11 070	0	63 928	903 942	50 582	954 524
6		2006	744 223	155 026	200 000	55 810	1 155 059	5 628	1 160 687
7		2007	228 863	99 038	510 017	62 166	900 084	84 758	984 842
8		2008	319 735	31 737	246 065	12 336	609 873	8 910	618 783
9		2009	680 682	129	818 918	11 470	1 511 199	21 130	1 532 329
10		2010	169 004	0	0	1 338	170 342	79 535	249 877
11	Programme 233 330 - total actual		2 711 118	296 871	956 082	516 888	4 480 959	178 867	4 659 826
12		2002	9 999	0	0	114 792	124 791	4 044	128 835
13		2003	306 152	0	0	95 709	401 861	21 731	423 592
14		2004	273 202	0	0	112 146	385 348	3 215	388 563
15		2005	828 944	11 070	0	63 928	903 942	50 582	954 524
16		2006	744 223	155 026	200 000	55 811	1 155 060	5 628	1 160 688
17		2007	228 863	99 038	510 017	62 166	900 084	84 757	984 841
18		2008	319 735	31 737	246 065	12 336	609 873	8 910	618 783
19	Remaining amount for Programme 233 330 realization		849 686	129	818 918	12 807	1 681 540	100 666	1 782 206

Unused amount of the contribution from the City of Brno in the amount of 129 thou. CZK was returned to the account of the City of Brno on 21 November 2008.

The Programme was approved with a budget of 6.442 billion CZK and is divided into two sub-programmes. Sub-programme 233 332 is earmarked for the construction of the University Campus Bohunice (UCB) for a total amount of 5.144 billion CZK and Sub-programme 233 333 is designated for the reconstruction of existing MU buildings for a total amount of 1.298 billion CZK.

Total funding of Programme 233 330 by Sub-programmes (in thou. CZK)

line (l.)		Subsidy Min. of Education	City of Brno	Repayable financial assistance	FRIM	Capital Total	Non- capital	Total	MU Total
		1	2	3	4	5	6	7	8
1	Programme 233 330 - total estimate	3 560 804	297 000	1 775 000	529 697	6 162 501	279 531	6 442 032	809 228
2	Sub-programme 233 332	2 678 742	297 000	1 775 000	173 547	4 924 289	219 646	5 143 935	393 193
3	Sub-programme 233 333	882 062	0	0	356 150	1 238 212	59 885	1 298 097	416 035
4	Programme 233 330 - total actual	2 711 118	296 871	956 082	516 889	4 480 960	178 866	4 659 826	695 755
5	Sub-programme 233 332	1 829 056	296 871	956 082	160 739	3 242 748	118 981	3 361 729	279 720
6	Sub-programme 233 333	882 062	0	0	356 150	1 238 212	59 885	1 298 097	416 035
19	Remaining amount for Programme 233 330 realization	849 686	129	818 918	12 808	1 681 541	100 665	1 782 206	113 473

Funding of individual projects within the framework of the Programme is carried out through the bank Českomoravská záruční a rozvojová banka, which has been appointed the Financial Manager responsible for the financial management of the said Programme under an "Agreement on cooperation in the funding of the project of Masaryk University".

Sources of the Programme funding are the following:

- funding (subsidies) from the State budget - budget 333, Ministry of Education
- Repayable financial assistance
- MU resources
- contribution from the City of Brno for infrastructure construction.

The main source of the Programme funding comes from the State budget in a total amount of 5,335.8 mil. CZK and is made up by a loan of 95 mil. EUR provided to the CR by the European Investment Bank and funding from the Ministry of Education (a part of the funds provided from the State budget amounting to 1,775 mil. CZK is in the form of repayable financial assistance (hereinafter NFV) to be repaid by MU between 2011 and 2030). Other sources of funding come from the City of Brno and amount to 297 mil. CZK and from MU resources amounting to 809.2 mil. CZK. The share of MU's own resources, including a share in NFV, in the Programme funding amounts to 2,548.2 mil. CZK, representing 40% of total expenditures on the Programme.

Sources of funding of Programme 233 330 and their amounts in 2008 by individual sub-programmes are included in detail in tables 5.1a and 5.1.b.

Out of the total capital expenditures of MU in 2008 amounting to 888.162 mil. CZK, 609.873 mil. CZK was used for implementation of the Programme 233 330. Programme funding by the Ministry of Education amounted to 319.735 mil. CZK (of which individual funding for the implementation of Sub-programme 233 332 - construction of UCB was used in the amount of 213.974 mil. CZK, an amount of 101.555 mil. CZK was spent on the implementation of Sub-programme 233 333 - reconstruction and modernisation from the State budget in the form of an individual subsidy and 4.206 mil. CZK in the form of a system subsidy), the contribution of the City of Brno was used in an amount of 31.737 mil. CZK, the repayable financial assistance in an amount of 246.065 mil. CZK and FRIM in an amount of 12.336 mil. CZK. Moreover, 84.754 mil. CZK of non-capital funding was used for the Programme implementation. Funding of the Programme from MU's own resources in 2008 then amounted to 21.246 mil. CZK (12.336 mil. CZK from FRIM and 8.910 mil. CZK of non-capital funding).

Sub-programme 233 332 - Construction of UCB

The first part of Sub-programme 233 332 to be realised was the reconstruction of MORFO III, which was completed in 2004 (total cost of 170.2 mil. CZK). In 2005 the Integrated Laboratories for Biomedical Technologies (ILBIT) went into operation (total cost of the construction, including equipment amounted to 729.3 mil. CZK, of which 705.9 mil. CZK represented capital investment cost and 23.4 mil. CZK non-capital investment cost).

The preparation of further construction of UCB - the Academic Teaching and Research Complex (hereinafter only AVVA) was discontinued in connection with serious complications, which occurred as a result of an increase of the value added tax of building works and installations from the original 5% to 19% and an increase of prices of building works in comparison to the prices valid at the time of the Programme approval at the beginning of 2005, and renewed only after approval of a review of the Programme by a Resolution of the Government of CR No 986 of 20 July 2005.

The Blue Stage of AVVA was completed and went into operation in 2007. The total cost of the construction amounted to 1,552.6 mil. CZK (of which 1,469.8 mil. CZK represented capital expenses and 82.8 mil. CZK non-capital expenses).

The construction of technical infrastructure, the Red Stage of AVVA, was completed and occupancy permit issued in 2008.

In 2008 the construction of Phase D, the Yellow Stage of AVVA (a pavilion of the Faculty of Sports Studies and a sports hall), Phase E of the Green Stage (3 pavilions of the Medical Faculty and an

assembly hall) and Phase F of the Green Stage (3 pavilions of the Faculty of Science and a teaching centre) was started. In 2008 a total of 459.522 mil. CZK was spent on these projects. Completion of Phase D is expected in the summer of 2009.

In the 2008 calendar year a total of 495.917 mil. CZK was used on Sub-programme 233 332 (of which funding from the State budget represented 213.974 mil. CZK, NFV represented 246.065 mil. CZK, the contribution by the City of Brno represented 31.737 mil. CZK and resources from MU amounted to 4.141 mil. CZK).

As at 31 December 2008 the total amount spent on Sub-programme 233 332 from the beginning of the construction reached 3,361.729 mil. CZK (of which funding from the State budget amounted to 1,829.056 mil. CZK, NFV amounted to 956.082 mil. CZK, the contribution by the City of Brno amounted to 296.871 mil. CZK and resources from MU amounted to 279.720 mil. CZK).

As at 31 December 2008 the account of fixed assets under construction shows expenses on Sub-programme of UCB in a total amount of 587.3 mil. CZK (which represents the total balance of the Yellow/Green Stage of UCB).

As at the date of the 2008 financial statements the retained sums of A PLUS in the total amount of 2.3 mil. CZK and MiTTaG in the total amount of 0.9 mil. CZK were not paid.

Sub-programme 233 333 – Reconstruction and modernization

In 2008 the last part of the Sub-programme - reconstruction of the premises at Kotlářská (started in October 2004) was completed with total costs amounting to 607.178 mil. CZK (of which 118.659 mil. CZK was used in 2008).

In connection with realisation of Sub-programme 233 333 - reconstruction and modernisation, a total of 122.866 mil. CZK of capital funding was used in 2008, of which 105.761 mil. CZK from the Ministry of Education and 17.104 mil. CZK from the resources of MU.

As at 31 December 2008 the project of Sub-programme 233 333 was completed; the total sum used from the beginning of the construction amounted to 1,298.097 mil. CZK, of which 882.062 mil. CZK from the Ministry of Education and 416.035 from the resources of MU. 69 mil. EUR (out of the planned 95 mil. EUR) was transferred into the State budget of CR from the EIB loan so far.

The total funding used for the Programme implementation from its beginning in 2002 to 31 December 2008 amounts to 4,659.826 mil. CZK, of which 2,711.118 mil. CZK came from the Ministry of Education, 956.082 mil. CZK from the repayable financial assistance, 296.871 mil. CZK from the City of Brno and 695.755 mil. CZK from the resources of MU (516.889 mil. CZK from FRIM and 178,866 mil. CZK of non-capital investment funding).

Despite intensive negotiations and efforts made when looking for a solution to cover the exchange rate losses and impacts of the progressing inflation we did not manage to solve the problem of insufficient financial means for the completion of the campus in the originally planned scope. The Government of CR therefore decided to reduce the scope of the construction of the University Campus within the framework of Programme 233 330. The Masaryk University further negotiates with the Ministry of Education, Youth and Sports with the aim of securing alternative resources for completion of the project. MU will apply for funds from the prepared programmes of the European Structural Funds, namely the funds from the Operational Programme “Research and Development for Innovations”. Further procedure for the completion of the construction of the University Campus in the originally planned scope will be determined in 2009.

Table 5.1a Funding of programmes of assets regeneration in 2008 (in thou. CZK)

line (I.)	Indicator - individual projects ISPROFIN classification (number and name)	Capital investment funding				Repayable financial assistance	Contribution City of Brno (capital)	Other sources ^(*)		Total	
		individual subsidy		system subsidy				FRIM	own non- capital	capital	cap.+ non-cap.
		provided	actual	provided	actual						
		I	2	3	4						
1	233 330	315 529,065	315 529,065	4 205,990	4 205,990	246 064,946	31 737,252	12 335,968	8 909,662	609 873,221	618 782,883
2	233 332	213 973,854	213 973,854	0,000	0,000	246 064,946	31 737,252	4 141,200	0,000	495 917,252	495 917,252
3	233 332 0701	213 973,854	213 973,854	0,000	0,000	246 064,946	31 737,252	4 141,200	0,000	495 917,252	495 917,252
4	233 333	59 998,501	59 998,501	15 420,652	15 420,652	0,000	0,000	1 711,866	2 003,651	77 131,019	79 134,670
5	233 333 0713	101 555,211	101 555,211	0,000	0,000	0,000	0,000	8 194,501	8 909,662	109 749,712	118 659,374
6	233 333 0732	0,000	0,000	1 208,000	1 208,000	0,000	0,000	0,267	0,000	1 208,267	1 208,267
7	233 333 0733	0,000	0,000	2 997,990	2 997,990	0,000	0,000	0,000	0,000	2 997,990	2 997,990
8		315 529,065	315 529,065	4 205,990	4 205,990	0,000	0,000	0,000	0,000	319 735,055	319 735,055

Table 5.1b Funding of programmes of assets regeneration, including settlement with the state budget in 2008 (in thou. CZK)

line (L)	Account ISPROFIN	Number and name of programme ISPROFIN classification	fixed assets (investments)					current assets (non-capital)				
			state budget		other sources			state budget		other sources		
			budget 333 - subsidy		Repayable financial assistance	own sources (FRIM)	not-own sources (City of Brno)	budget 333 - subsidy		own sources	Not-own sources	9
			provided	actual				provided	actual			
			1	2	3	4	5	6	7	8		
1		Subsidy by Min. of Edu. for Programme 233 330 - Development of Mat.-Tech.Base of MU (L. 2+4)	319 735,055	319 735,055	246 064,946	12 335,968	31 737,252	0,000	0,000	8 909,662	0,000	
2		Sub-programme 233 332 Construction of the University Campus in Brno-Bohunice (L.3)	213 973,854	213 973,854	246 064,946	4 141,200	31 737,252	0,000	0,000	0,000	0,000	0,000
3	233 332 0701	MU - Construction of the University Campus in Brno-Bohunice	213 973,854	213 973,854	246 064,946	4 141,200	31 737,252	0,000	0,000	0,000	0,000	0,000
4		Sub-programme 233 333 - Reconstruction and modernisation of existing buildings (L.5-7)	105 761,201	105 761,201	0,000	8 194,768	0,000	0,000	0,000	8 909,662	0,000	0,000
5	233 333 0713	MU – premises of FS MU, Kotlářská 2	101 555,211	101 555,211	0,000	8 194,501	0,000	0,000	0,000	8 909,662	0,000	0,000
6	233 333 0732	MU - Faculty of Science - SZNN 2008	1 208,000	1 208,000	0,000	0,267	0,000	0,000	0,000	0,000	0,000	0,000
7	233 333 0733	MU - FEA - SZNN 2008	2 997,990	2 997,990	0,000	0,000	0,000	0,000	0,000	0,000	0,000	0,000

Table 5.1 - cont.b

line (L.)	Account ISPROFIN	Number and name of programme ISPROFIN classification	non-capital and capital funding					total not- own sources (col.5+9)	own sources (col. 4+8)	total (non- cap.+cap.)
			budget 333 - total			return (col.10-11)	NFV (col.3)			
			provided (col.1+6)	actual (col.2+7)						
			10	11	12					
1		Subsidy by Min. of Edu. for Programme 233 330 - Development of Mat.-Tech.Base of MU (L. 2+4)	319 735,055	319 735,055	0,000	246 064,946	31 737,252	21 245,630	618 782,883	
2		Sub-programme 233 332 Construction of the University Campus in Brno-Bohunice (L.3)	213 973,854	213 973,854	0,000	246 064,946	31 737,252	4 141,200	495 917,252	
3	233 332 0701	MU - Construction of the University Campus in Brno-Bohunice	213 973,854	213 973,854	0,000	246 064,946	31 737,252	4 141,200	495 917,252	
4		Sub-programme 233 333 - Reconstruction and modernisation of existing buildings (L.5-7)	105 761,201	105 761,201	0,000	0,000	0,000	17 104,430	122 865,631	
5	233 333 0713	MU – premises of FS MU, Kotlářská 2	101 555,211	101 555,211	0,000	0,000	0,000	17 104,163	118 659,374	
6	233 333 0732	MU - Faculty of Science - SZNN 2008	1 208,000	1 208,000	0,000	0,000	0,000	0,267	1 208,267	
7	233 333 0733	MU - FEA - SZNN 2008	2 997,990	2 997,990	0,000	0,000	0,000	0,000	2 997,990	

Accounting for unused subsidies for the programme funding with the state budget is carried out by the bank ČMZRB.

On 27 January 2009, in accordance with a letter by MU to the Ministry of Education on overdrawing of funds (Ref. No. 1147/09/RMU/IO-Kov), the amount of 799.70 CZK, by which the limit of expenses on the project ISPROFIN 233 332 0701 - Construction of UCB, was exceeded as compared to the limits specified in the most recent Resolution on the provision of subsidy, was remitted to the deposit account opened with ČNB No. 6015-82101/0710.

5.2 Capital expenditures - total

Expenditures of MU on the regeneration of fixed assets in 2008 amounted in total to 888,539 mil. CZK, of which 539 mil. CZK represented capital contributions and subsidies, 246 mil. CZK a repayable financial assistance and 71 mil. CZK came from FRIM. Moreover, in connection with the construction of the University Campus Bohunice MU used 32 mil. CZK from the funds of the City of Brno for infrastructure that was transferred to the ownership of the City of Brno.

Detailed information about capital expenditures on projects financed within the framework of targeted projects from public sources is included in tables in Chapter 6.

The following table gives a review of capital expenditures of MU in 2004 - 2008.

Table 5.2 Capital expenditures 2004 - 2008 (in thou. CZK)

		2004	2005	2006	2007	2008
1	Total capital expenditures	501 265	1 106 821	1 482 031	1 178 419	888 162
	subsidy + contribution from Min. of Education	357 106	961 344	1 037 919	451 501	535 111
	funding from other parts of the state budget and budgets of local and regional governments	8 199	14 693	2 117	6 135	2 105
	from abroad	0	40	0	370	1 779
	Repayable financial assistance	0	0	200 000	510 017	246 065
	the City of Brno	0	11 070	155 026	99 038	31 737
	own sources (FRIM)	135 960	119 674	86 969	111 358	71 365
2	of which Programme 233 330	385 348	903 974	1 155 060	900 084	609 873
	subsidy from the Ministry of Education	273 202	828 976	744 223	228 863	319 735
	Repayable financial assistance	0	0	200 000	510 017	246 065
	the City of Brno	0	11 070	155 026	99 038	31 737
	own sources (FRIM)	112 146	63 928	55 811	62 166	12 336
3	outside-programme funding	115 916	202 847	326 971	278 335	278 289
	subsidy from the Ministry of Education ^{*)}	83 904	132 368	226 696	147 598	156 469
	contribution of the Min. of Education for capital expenditures ^{*)}	0	0	67 000	75 040	58 907
	other state budget sources, budgets of local and regional governments	8 199	14 693	2 117	6 135	2 105
	from abroad	0	40	0	370	1 779
	own sources (FRIM)	23 813	55 746	31 158	49 192	59 029

6. Accounting for Amounts Due to and from the State Budget

Accounting for amounts due to and from the state budget was carried out in a manner and within dates determined by individual providers of funding in compliance with Decree No 52/2008 Coll.

6.1 Accounting for contributions and subsidies from budget 333 - Ministry of Education

As at 31 December 2008 MU transferred in accordance with the Higher Education Act, a balance of the contribution by the Ministry of Education for current expenditures in the amount of 129,243 mil. CZK to the operational fund, and a balance of the contribution for capital expenditures in the amount of 5.633 mil. CZK to FRIM. A total of 9.7 mil. CZK from subsidies by the Ministry of Education was transferred to the Targeted Funding Fund, of which 8.755 mil. CZK were subsidies for R&D.

A total of 1.225,075.98 CZK (0.045%) of non-capital funding by the Ministry of Education and 391,931.91 CZK (0.07%) of funding by the Ministry of Education for capital expenditures was not used or transferred to the Targeted Funding Fund. A transfer to the Targeted Funding Fund is not possible with projects ended as at 31 December 2008. Unused funds from the subsidy by the Ministry of Education were remitted to the deposit account of the Ministry of Education, account number 6015-821001/0710, variable symbol 17, on 5 February 2009.

Reasons why the funding by the Ministry of Education was not fully used by MU:

- 1) As regards the AKTION programme the shortfall was due to low activity of our Austrian colleagues.
- 2) As regards the CEEPUS programme the cost saving was due to shortening of the stay of international students.
- 3) As regards FRVŠ, the targets of the projects were achieved, but with cost lower than estimated.
- 4) As regards development programmes, the returns relate to cost savings of travel expenses on business journeys abroad due to stronger exchange rate of the Czech crown. Some business journeys abroad and study stays were not realized due to lack of time and capacities. Another reason for returns of funds was postponement of submission of a habilitation dissertation.
- 5) As regards research plans a price saving was due to the stronger exchange rate of the Czech crown and postponement of presentation of some experimental data till they are completed after 2008 so as to prevent a loss of priority due to premature publication.
- 6) The use of funds of KONTAKT MEB, as a programme of international cooperation, is significantly affected by the involvement of a foreign partner, whereas in some cases the planned cooperation of the partners slackened, as a result of which the funds of the targeted subsidy couldn't have been fully used.
- 7) As regards other R&D projects, the targets were achieved with lower cost than estimated.
- 8) The shortfall of the capital subsidy from FRVŠ was caused by significant drop of prices of computer technology on the market between the time of planning of the investment and making the investment.
- 9) In other cases of capital funding the savings were due to successful tenders and strengthening of the Czech crown.

The unused funds from the Targeted Funding Fund (non-capital investment by the Ministry of Education from previous years) in the amount of 227,078.07 CZK were remitted to the account of the Ministry of Education, Youth and Sports of the Czech Republic, account number 19-821001/0710, variable symbol 17 on 5 February 2009.

line	Items funded and indicators		Provided		Returned	Used ¹⁾		Transferred to FRIM		Transferred to the Targeted Funding Fund		Transferred to the operational fund		Return ²⁾	
			Contribution	Subsidy		Contribution	Subsidy	Contribution	Subsidy	Contribution	Subsidy	Contribution	Subsidy	Contribution	Subsidy
		Index	1	2	3	4	5	6	7	8	9	10	11	12	13
1	Total of contribution and subsidies (non-capital + capital, l. 2+36)		1 987 518 000	938 119 520	84 000	1 852 642 809	926 718 738	5 632 552	0	0	9 699 774	129 242 639	0	0	1 617 008
2	Total current (non-capital) contributions and subsidies outside programme funding from the Min. of Education (l. 3+30+45):		1 928 611 000	781 258 520	84 000	1 799 368 361	771 313 149		0	0	8 636 295	129 242 639	0	0	1 225 076
3	Current (non-capital) contributions and subsidies excluding R&D from the Min. of Education (l. 4+27)		1 928 611 000	196 412 000	0	1 799 368 361	194 664 246		0	0	945 081	129 242 639	0	0	802 673
4	of which:	"A+B" Degree programmes and related creative activity	1 697 320 000	0	0	1 571 312 909	0		0	0		126 007 091	0	0	0
5		"C" Scholarships of students of doctoral degree programmes	113 189 000	0	0	112 487 442	0		0	0	0	701 558	0	0	0
6		"D" International students and cooperation	2 619 000	35 185 000	0	2 619 000	34 131 284	0	0	0	945 081	0	0	0	108 635
7		of which: students who are not citizens of CR	0	5 663 000	0	0	5 660 189	0	0	0	0	0	0	0	2 811
8		citizens of CR	0	693 000	0	0	693 000	0	0	0	0	0	0	0	0
9		international students in EN	0	0	0	0	0	0	0	0	0	0	0	0	0
10		international students (short-term stays) ¹⁾	720 000	128 000	0	720 000	128 000		0	0	0	0	0	0	0
11		Summer schools of Slavonic studies	1 899 000	0	0	1 899 000	0		0	0	0	0	0	0	0
12		AKTION programme	0	191 000	0	0	92 294	0	0	0	0	0	0	0	98 706
13		CEEPUS programme	0	493 000	0	0	485 882	0	0	0	0	0	0	0	7 118
14		Total LLP	0	27 958 000	0	0	27 012 919	0	0	0	945 081	0	0	0	0
15		of which: Erasmus	0	27 912 000	0	0	26 966 919	0	0	0	945 081	0	0	0	0
16		Jean Monet	0	46 000	0	0	46 000	0	0	0	0	0	0	0	0
17		other	0	0	0	0	0	0	0	0	0	0	0	0	0
18		reimbursements of travel expenses under international treaties	0	59 000	0	0	59 000		0	0	0	0	0	0	0
19	"F"	Educational Policy Fund	1 511 000	0	0	1 511 000	0		0	0	0	0	0	0	0
20	"G"	Higher Education Development Fund	0	7 666 000	0	0	7 626 363	0	0	0	0	0	0	0	39 637
21	"I"	Development programmes	0	128 145 000	0	0	127 490 599	0	0	0	0	0	0	0	654 401
22		of which: Projects AU3V.	0	3 029 000	0	0	3 029 000		0	0	0	0	0	0	0
23	"M"	Extraordinary activities	0	0	0	0	0	0	0	0	0	0	0	0	0
24	"S1"	Bursaries	10 271 000	0	0	7 822 980	0		0	0	0	2 448 020	0	0	0
25	"U1"	Accommodation grants	103 701 000	0	0	103 615 030	0		0	0	0	85 970	0	0	0
26		Grants for accommodation and catering of students (ACS) ¹⁾	0	25 416 000	0	0	25 416 000		0	0	0	0	0	0	0
27		Parliamentary initiative	0	0	0	0	0		0	0	0	0	0	0	0
28	Total non-capital subsidies for R&D (l. 29 to 35)		0	584 187 520	84 000	0	575 989 903	0	0	0	7 691 214	0	0	0	422 403
29	of which: normative funding for R&D - other (research plans)		0	319 970 000	0	0	313 163 342	0	0	0	6 641 397	0	0	0	165 261
30	normative funding for R&D - specific research at the university		0	121 970 000	0	0	121 970 000		0	0	0	0	0	0	0
31	normative funding for R&D - Framework Programmes		0	1 016 000	84 000	0	894 328		0	0	17 724	0	0	0	19 948
32	normative funding for R&D - Mobility support		0	579 520	0	0	356 744		0	0	0	0	0	0	222 776
33	targeted funding for R&D - National Research Programme		0	90 699 000	0	0	90 317 070		0	0	368 745	0	0	0	13 185
34	targeted funding for R&D - programmes of the provider		0	49 963 000	0	0	49 288 419		0	0	663 348	0	0	0	1 233
35	targeted funding for R&D - tenders in R&D		0	0	0	0	0		0	0	0	0	0	0	0

continuation of the table from preceding page ...

	Items funded and indicators	Provided		Returned	Used ^{*)}		Transferred to the Targeted Funding Fund		Transferred to the Targeted Funding Fund		Transferred to the operational fund		Return	
		Contribution	Subsidy		Contribution	Subsidy	Contribution	Subsidy	Contribution	Subsidy	Contribution	Subsidy		
		1	2	3	4	5	6	7	8	9	10	11	12	13
36	Total capital contributions and subsidies from the Min. of Education (l. 37+41)	58 907 000	156 861 000	0	53 274 448	155 405 589	5 632 552	0	0	1 063 479	0	0	0	391 932
37	Total capital contributions and subsidies outside programme funding and R&D from the Min. of Education (l. 38+41)	58 907 000	66 498 000	0	53 274 448	66 310 682	5 632 552	0	0	0	0	0	0	187 318
38	of which: Indicators A+B	58 907 000	0	0	53 274 448	0	5 632 552	0	0	0	0	0	0	0
39	Higher Education Development Fund	0	19 861 000	0	0	19 697 677	0	0	0	0	0	0	0	163 323
40	Development programmes	0	43 337 000	0	0	43 334 582	0	0	0	0	0	0	0	2 418
41	Educational Policy Fund	0	3 300 000	0	0	3 278 423	0	0	0	0	0	0	0	21 577
42	Capital subsidies for R&D (l. 43 to 45)	0	90 363 000	0	0	89 094 907	0	0	0	1 063 479	0	0	0	204 614
43	of which: normative funding for R&D - other (research plans)	0	88 883 000	0	0	87 744 662	0	0	0	1 063 479	0	0	0	74 859
44	targeted funding for R&D - programmes of the provider	0	350 000	0	0	222 365	0	0	0	0	0	0	0	127 635
45	targeted funding for R&D - National Research Programme	0	1 130 000	0	0	1 127 880	0	0	0	0	0	0	0	2 120
46	Subsidies from other budgets of the Min. of Education	0	659 000	0	0	659 000	0	0	0	0	0	0	0	0

^{*)} used does not include transfers to funds

^{**)} provided - used - transfers to funds

¹⁾ Note: The total subsidy for accommodation and catering of students amounted to 25 544 thou. CZK (l. 10+26), of which 128 thou. CZK was provided for accommodation and catering of international students on short-term stay.

FÚJP – Targeted Funding Fund (fund for earmarked financial resources) created pursuant to the Higher Education Act

FPP – Operational fund created pursuant to the Higher Education Act

6.2 Accounting for projects financed from Structural Funds

MU received funds from providers from CR for long-term projects co-financed from the budget of the European Union. Accounting for funding of these projects is not made, pursuant to Decree No 52/2008 Coll., before 31 December of the year, in which the project is terminated. The following tables include a review of funds provided to MU within the framework of the EC Structural Funds, namely by the Ministry of Education for the Human Resources Development Operational Programme (HRD OP) within the European Social Fund (ESF) and by the Ministry of Industry and Commerce for a project within the framework of the Industry and Entrepreneurship Operational Programme (programme 1.1. Prosperity).

Table 6.2a Human Resources Development Operational Programme, Min.of Education - 2008 (in thou CZK)

line	Items funded and indicators	Approved budget as at 1 January 2008	Provided	Used	Approved as part of requests for payment	Balance of funds provided	Return of funding (transfers)
1	Funding provided from the HRD OP^{*)}	75 667,555	5 312,448	5 312,448	11 899,718	0,000	0,000
2	of which: Action plan 3.1	20 479,049	2 133,354	2 133,354	2 880,348	0,000	0,000
3	Action plan 3.2	55 188,506	3 179,094	3 179,094	9 019,370	0,000	0,000

^{*)} Human Resources Development Operational Programme

The approved budget was designed solely for non-capital expenses without co-financing by the university. Following the receipt of an advance the subsequent payments of the subsidy were made on the basis of monitoring reports containing a list of actually incurred expenses and a request for payment. All projects of ESF - HRD OP were concluded in 2008 and the funds used as shown in monitoring reports were paid out as a subsidy in the following proportion: 75% of funds from the ESF and 25% from the state budget of CR.

Table 6.2b Human Resources Development Operational Programme, Min.of Education - total from the beginning of its implementation (in thou. CZK)

line	Items funded and indicators	Year	Approved budget	Number of projects	Provided as at 31 December 2008	Used as at 31 December 2008	Total approved in MZ	Outstanding payment col. 4-5-6)
			<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>6</i>	<i>7</i>
1	Action plan 3.1., of which:		20 479,049	4	20 034,555	20 034,555	20 034,555	0,000
	- projects implemented in years	2005-2007	14 312,800	2	13 995,615	13 995,615	13 995,615	0,000
	- projects implemented in years	2006-2008	6 166,249	2	6 038,940	6 038,940	6 038,940	0,000
2	Action plan 3.2., of which:		55 188,506	12	53 251,390	53 251,390	53 251,390	0,000
	- projects implemented in years	2005-2007	43 881,672	8	42 819,040	42 819,040	42 819,040	0,000
	- projects implemented in years	2006-2008	11 306,834	4	10 432,350	10 432,350	10 432,350	0,000
3	Total HRD OP, of which:		75 667,555	16	73 285,945	73 285,945	73 285,945	0,000
	- projects implemented in years	2005-2007	58 194,472	10	56 814,655	56 814,655	56 814,655	0,000
	- projects implemented in years	2006-2008	17 473,083	6	16 471,290	16 471,290	16 471,290	0,000

Between 2004 and 2008 the project of the Centre for Technologies Transfer was implemented within the framework of the Industry and Entrepreneurship Operational Programme (IE OP). The project was terminated in July 2008. The budget includes both non-capital investment and capital investment funding with co-financing from other sources of MU in the minimum amount of 25%. The funding is provided only after the cost or capital expenditures are incurred and the statement of the cost/expenses incurred is approved by its provider on the basis of submitted accounts. All approved recognizable cost were reimbursed by the provider by end of 2008. 75% of funding came from the Structural Funds of EC and 25% from the state budget of CR.

Table 6.2c Industry and Entrepreneurship Operational Programme (Min. of Industry and Commerce) -
total for the project from the beginning of its implementation (in thou. CZK)

line		budget	of which:		Used as at 31 December 2008	of which:		actual funding received as at 31 Dec.2008	co- financing + pre- financing from MU sources	outstandin g payment col.5-7)
			funding (max. 75 %)	other sources of MU (min. 25 %)		funding (max. 75 %)	other sources of MU (min. 25 %)			
		<i>1</i>	<i>2</i>	<i>3</i>	<i>4</i>	<i>5</i>	<i>6</i>	<i>7</i>	<i>8</i>	<i>9</i>
1	Non-capital funds	21 854	16 391	5 464	13 255,439	9 853,721	3 401,718	9 853,721	3 401,718	0,000
2	Capital investment funds	15 400	11 550	3 850	1 141,305	855,979	285,326	855,979	285,326	0,000
3	Total (non-cap. + cap.)	37 254	27 941	9 314	14 396,744	10 709,700	3 687,044	10 709,700	3 687,044	0,000
	of which non-capital	21 854	16 390	8 914	13 255,439	9 853,721	3 401,718	9 853,721	3 401,718	0,000
	2005	2 620	1 965	655	1 178,996	884,247	294,749	0,000	1 178,996	884,247
	2006	5 537	4 153	1 384	3 559,399	2 669,549	889,850	1 045,051	2 514,348	1 624,498
	2007	7 719	5 789	1 930	5 432,317	4 074,238	1 358,079	567,837	4 864,480	3 506,401
	2008	5 978	4 483	4 945	3 084,727	2 225,687	859,040	8 240,833	-5 156,106	-6 015,146
	of which capital investment	15 400	11 549	3 850	1 141,305	855,979	285,326	855,979	285,326	0,000
	2005	300	225	75	307,588	225,000	82,588	0,000	307,588	225,000
	2006	820	615	205	392,224	294,168	98,056	0,000	392,224	294,168
	2007	11 430	8 572	2 857	174,208	130,656	43,552	0,000	174,208	130,656
	2008	2 850	2 137	713	267,285	206,155	61,130	855,979	-588,694	-649,824

*) Col. 1 shows the original budget of the project.

6.3 Accounting for amounts due to and from other parts of the state budgets and other funding

Notes to table 6.3:

¹⁾ *Funding from the budget of the South-Moravian Region - revenues are accrued to the 2009 accounting period. The accruals amount in total to 3, 165 thou. CZK and include:*

- 2,970 thou. CZK from the funding provided in December 2007 for expenses related to the project Brain to be implemented between 2007 and 2010;
- 100 thou. from the funding provided in 2008 for expenses related to organizing of the international seminar to be held in 2009;
- 95 thou. CZK from the funding provided in 2008 for expenses of the project „Help, but think of yourself“, which runs till 30 June 2009.

²⁾ *other: means funding co-financed by EU, which is provided for more years, and according to Decree No 52/2008 Coll. are subject to settlement with the state budget only by 31 December of the year, in which the project is terminated. In accounting the revenues are accrued to the 2009 accounting period.*

³⁾ **provided „de minimis“ support in the amount of 66,210 CZK by Project Outdoor, s.r.o. within the framework of implementation of the project financed from HRD OP.**

Unused non-capital funding from the State budget:

- the Grant Agency of CR, in the amount of 784,735.08 CZK was remitted to account No. 6015-22422001/0710, variable symbol 2211, specific symbol 00216224 on 29 January 2009;
- IGA - Ministry of Health, in the amount of 98,677 CZK was remitted to deposit account No. 6015-2528001/0710, variable symbol 2637, specific symbol 0968 on 2 February 2009;
- Ministry of Health, in the amount of 7,555.74 CZK was remitted to account No. 6015-2528001/0710, on 30 January 2009;
- Ministry of Culture, in the amount of 37,864.50 CZK was remitted to account No. 6015-3424001/0710, variable symbol 2346, 26 January 2009;
- Ministry of Foreign Affairs, in the amount of 48,450 CZK was remitted to account No. 5821-17228001/0710, variable symbol 1139862008, on 18 December 2008;
- Ministry of Labour and Social Affairs, in the total amount of 150,755.20 CZK was remitted in two parts; 22,462.62 CZK to the deposit account number 6015-2229001/0710, var. symbol 07904, on 20 January 2009, and 128,292.58 CZK to the deposit account number 6015-2229001/0710, var. symbol 20080213, on 10 July 2008;
- Ministry of the Environment, in the amount of 16,422.86 CZK was remitted to the deposit account number. 6015-7628001/0710, var. symbol 3475, on 26 January 2009;
- National Security Authority, in the amount of 5,733.67 CZK was remitted to account No. 2049-105881/0710, variable symbol 82008001, on 22 December 2008;
- South-Moravian Region, in the amount of 33,246.51 CZK were remitted to account number 27-7188260227/0100 in three parts; 2,880.18 CZK, var. Symbol. 10607, on 30 October 2008, 124.64 CZK, var. symbol 10607, on 11 December 2008 and 30, 241.69 CZK, var. symbol 530482008, on 9 December 2009.

Unused capital investment funding from the State budget:

- the Grant Agency of CR, in the amount of 143,866.04 CZK was remitted to depository account No. 6015-22422001/0710, variable symbol 2211, specific symbol 00216224 on 29 January 2009;
- Ministry of Foreign Affairs, in the amount of 6,000 CZK was remitted to depository account No. 6015-17228001/0710, variable symbol 012008, on 27 January 2009;

Unused non-capital funding from abroad:

- the project of Scientific Assistance Office of the NCA and NWPL (SAO): funds in the amount of 4,960.15 EUR (123,388.68 CZK) were impossible to use in accordance with the project conditions; they will be returned during 2009 after receiving the final statement of the provider.

Moreover, funds from the Targeted Funding Fund provided for the long-term R&D project (from previous years) were returned:

- Ministry of Labour and Social Affairs in the amount of 12,691 CZK.

Table 6.3 Accounting for amounts due to and from other parts of the state budgets and other funding (in CZK)

line (L)	Provider	Provided as at 31. 12. 2008			Used ⁷⁾ as at 31. 12. 2008			Transferred to the Targeted Funding Fund as at 31. 12. 2008			Return of funding ⁸⁾			Returns transfer in %
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	
1	Non-capital investment funds (L 1+2+3)	44 847 292	193 063 387	237 910 679	33 367 636	173 432 385	206 800 021	11 390 403	18 413 426	29 803 829	89 253	1 217 576	1 306 829	2,37
2	Total other parts of the State budget (except Min. of Edu.)	3 643 400	153 662 000	157 305 400	3 587 394	151 619 390	155 206 784	0	948 422	948 422	56 006	1 094 188	1 150 194	0,73
	of which: Grant Agency of CR	0	91 738 000	91 738 000	0	90 364 124	90 364 124	0	589 141	589 141	0	784 735	784 735	0,86
	Grant Agency of the Academy of Sciences	0	27 073 000	27 073 000	0	26 875 666	26 875 666	0	197 334	197 334	0	0	0	0,00
	Ministry of Health	2 537 000	12 571 000	15 108 000	2 529 444	12 472 323	15 001 767	0	0	0	7 556	98 677	106 233	0,70
	Ministry of Culture	252 000	451 000	703 000	252 000	413 136	665 136	0	0	0	0	37 864	37 864	5,39
	Ministry for Regional Development	0	1 300 000	1 300 000	0	1 300 000	1 300 000	0	0	0	0	0	0	0,00
	Ministry of Labour and Social Affairs	0	3 236 000	3 236 000	0	3 066 198	3 066 198	0	19 047	19 047	0	150 755	150 755	4,66
	National Security Authority	0	1 311 000	1 311 000	0	1 305 266	1 305 266	0	0	0	0	5 734	5 734	0,44
	Ministry of Industry and Commerce	0	4 271 000	4 271 000	0	4 199 000	4 199 000	0	72 000	72 000	0	0	0	0,00
	Ministry of Defence	0	1 137 000	1 137 000	0	1 137 000	1 137 000	0	0	0	0	0	0	0,00
	Ministry of Foreign Affairs	854 400	0	854 400	805 950	0	805 950	0	0	0	48 450	0	48 450	5,67
	Ministry of Agriculture	0	3 098 000	3 098 000	0	3 098 000	3 098 000	0	0	0	0	0	0	0,00
	Ministry of the Environment	0	7 161 000	7 161 000	0	7 073 677	7 073 677	0	70 900	70 900	0	16 423	16 423	0,23
	Ministry of Transport	0	315 000	315 000	0	315 000	315 000	0	0	0	0	0	0	0,00
3	Total from budgets of local and regional governments, government funds: of which: City of Brno	2 248 533	0	2 248 533	2 215 286	0	2 215 286	0	0	0	33 247	0	33 247	1,48
	South-Moravian Region ¹⁾	1 983 533	0	1 983 533	1 950 286	0	1 950 286	0	0	0	33 247	0	33 247	1,68
4	Total from abroad and other: of which: funding from abroad	38 955 359	39 401 387	78 356 746	27 564 956	21 812 995	49 377 951	11 390 403	17 465 004	28 855 407	0	123 388	123 388	0,16
	EU (framework programmes for R&D)	0	36 190 908	36 190 908	0	18 602 516	18 602 516	0	17 465 004	17 465 004	0	123 388	123 388	0,34
	SOKRATES/ERASMUS	24 993 190	0	24 993 190	14 542 641	0	14 542 641	10 450 549	0	10 450 549	0	0	0	0,00
	Jean Monnet	0	0	0	0	0	0	0	0	0	0	0	0	0,00
	LEONARDO	1 313 420	0	1 313 420	1 313 420	0	1 313 420	0	0	0	0	0	0	0,00
	Tempus	207 818	0	207 818	207 818	0	194	0	0	0	0	0	0	0,00
	other	4 836 586	3 210 479	8 047 065	3 896 732	3 210 479	7 107 211	939 854	0	939 854	0	0	0	0,00
	other ²⁾	7 604 345	0	7 604 345	7 604 345	0	7 604 345	0	0	0	0	0	0	0,00
	HRD OP - action plan 3.2	3 179 094	0	3 179 094	3 179 094	0	3 179 094	0	0	0	0	0	0	0,00
	HRD OP - action plan 3.1	2 133 354	0	2 133 354	2 133 354	0	2 133 354	0	0	0	0	0	0	0,00
	Min. of Industry and Commerce - Structural Funds	2 225 687	0	2 225 687	2 225 687	0	2 225 687	0	0	0	0	0	0	0,00
	de minimis subsidy ³⁾	66 210	0	66 210	66 210	0	66 210	0	0	0	0	0	0	0,00
5	Capital funds (L 6+7+8)	1 534 560	2 499 936	4 034 496	1 528 560	2 330 270	3 858 830	0	25 800	25 800	6 000	143 866	149 866	3,71
6	Total other parts of the State budget (except Min. of Edu.)	840 000	1 015 000	1 855 000	834 000	845 334	1 679 334	0	25 800	25 800	6 000	143 866	149 866	8,08
	Ministry of Foreign Affairs	840 000	0	840 000	834 000	0	834 000	0	0	0	6 000	0	6 000	0,71
	Grant Agency of CR	0	815 000	815 000	0	645 334	645 334	0	25 800	25 800	0	143 866	143 866	17,65
	Ministry of Defence	0	200 000	200 000	0	200 000	200 000	0	0	0	0	0	0	0,00
7	from budgets of local and regional governments	400 000	0	400 000	400 000	0	400 000	0	0	0	0	0	0	0,00
8	Total from abroad and other: from abroad	294 560	1 484 936	1 779 496	294 560	1 484 936	1 779 496	0	0	0	0	0	0	0,00
	Min. of Industry and Commerce - Structural Funds	294 560	0	294 560	294 560	0	294 560	0	0	0	0	0	0	0,00

⁷⁾ without transfers to funds ⁸⁾ provided – used to the Targeted Funding Fund

6. 4 Review of contributions and subsidies provided by the state budget

Table 6.4a Review of contributions and subsidies provided - used without transfers to funds (in CZK)

a) Total non-capital funding, including programme financing

line	Provider	Provided as at 31. 12. 2008			Used (without transfers to funds) as at 31. 12. 2008			Transferred to funds			Return of funding (transfer)			Return s transfe r
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	
1	from budget 333 - Min. of Education	2 125 682 000	584 103 520	2 709 785 520	1 994 691 607	575 989 903	2 570 681 510	130 187 720	7 691 214	137 878 934	802 673	422 403	1 225 076	0,05
	of which - dept. 30, excluding programme funding	2 125 023 000	584 103 520	2 709 126 520	1 994 032 607	575 989 903	2 570 022 510	130 187 720	7 691 214	137 878 934	802 673	422 403	1 225 076	0,05
	- other departments	659 000	0	659 000	659 000	0	659 000	0	0	0	0	0	0	0,00
2	from other parts of the State budget ¹⁾	3 643 400	153 662 000	157 305 400	3 587 394	151 619 390	155 206 784	0	948 422	948 422	56 006	1 094 188	1 150 194	0,73
4	funding from budgets of local and regional governments	2 248 533	0	2 248 533	2 215 286	0	2 215 286	0	0	0	33 247	0	33 247	1,48
5	funding from abroad and other	38 955 359	39 401 387	78 356 746	27 564 956	21 812 995	49 377 951	11 390 403	17 465 004	28 855 407	0	123 388	123 388	0,16
6	Total non-capital public funding	2 170 529 292	777 166 907	2 947 696 199	2 028 059 243	749 422 288	2 777 481 531	141 578 123	26 104 640	167 682 763	891 926	1 639 979	2 531 905	0,09

b) Total subsidies and contributions for capital expenditures, including programme financing

line	Provider	Provided as at 31. 12. 2008			Used (without transfers to funds) as at 31. 12. 2008			Transferred to funds			Return of funding (transfer)			Return s transfe r
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	
1	total from budget 333 - Min. of Education	445 140 055	90 363 000	535 503 055	439 320 185	89 094 907	528 415 092	5 632 552	1 063 479	6 696 031	187 318	204 614	391 932	0,07
	of which - programme funding	319 735 055	0	319 735 055	319 735 055	0	319 735 055	0	0	0	0	0	0	0,00
	of which individual funding	315 529 065	0	315 529 065	315 529 065	0	315 529 065	0	0	0	0	0	0	0,00
	system subsidy	4 205 990	0	4 205 990	4 205 990	0	4 205 990	0	0	0	0	0	0	0,00
	outside-programme funding	125 405 000	90 363 000	215 768 000	119 585 130	89 094 907	208 680 037	5 632 552	1 063 479	6 696 031	187 318	204 614	391 932	0,18
2	from other parts of the State budget - system funding	840 000	1 015 000	1 855 000	834 000	845 334	1 679 334	0	25 800	25 800	6 000	143 866	149 866	8,08
4	funding from budgets of local and regional governments	400 000	0	400 000	400 000	0	400 000	0	0	0	0	0	0	0,00
5	funding from abroad	294 560	1 484 936	1 779 496	294 560	1 484 936	1 779 496	0	0	0	0	0	0	0,00
6	Total capital subsidies and contributions	446 674 615	92 862 936	539 537 551	440 848 745	91 425 177	532 273 922	5 632 552	1 089 279	6 721 831	193 318	348 480	541 798	0,10
7	of which the Programme total	319 735 055	0	319 735 055	319 735 055	0	319 735 055	0	0	0	0	0	0	0,00

c) Total funding (non-capital + capital), including programme funding

line	Provider	Provided as at 31. 12. 2008			Used (without transfers to funds) as at 31. 12. 2008			Transferred to funds			Return of funding (transfer)			Return s in %
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	
1	total from budget 333 - Min. of Education	2 570 822 055	674 466 520	3 245 288 575	2 434 011 792	665 084 810	3 099 096 602	135 820 272	8 754 693	144 574 965	989 991	627 017	1 617 008 008	0,05

	of which - programme funding of which individual subsidy	319 735 055	0	319 735 055	0	319 735 055	0	319 735 055	0	0	0	0	0	0	0	0	0,00
	system subsidy	315 529 065	0	315 529 065	0	315 529 065	0	315 529 065	0	0	0	0	0	0	0	0	0,00
	outside-programme funding	4 205 990	0	4 205 990	0	4 205 990	0	4 205 990	0	0	0	0	0	0	0	0	0,00
	from other parts of the State budget - system funding	2 251 087 000	674 466 520	2 925 553 520	2 114 276 737	665 084 810	2 779 361 547	135 820 272	8 754 693	144 574 965	989 991	627 017	1 617 008	0,06			
2	from other parts of the State budget - system funding	4 483 400	154 677 000	2 925 553 520	4 421 394	152 464 724	156 886 118	0	974 222	974 222	62 006	1 238 054	1 300 060	0,82			
4	funding from budgets of local and regional governments	2 648 533	0	2 648 533	2 615 286	0	2 615 286	0	0	0	33 247	0	33 247	1,48			
5	funding from abroad	39 249 919	40 886 323	80 136 242	27 859 516	23 297 931	51 157 447	11 390 403	17 465 004	28 855 407	0	123 388	123 388	0,00			
6	Total funding (subsidies and contributions)	2 617 203 907	870 029 843	3 487 233 750	2 468 907 988	840 847 465	3 309 755 453	147 210 675	27 193 919	174 404 594	1 085 244	1 988 459	3 073 703	2,35			
7	of which the Programme total	319 735 055	0	319 735 055	319 735 055	0	319 735 055	0	0	0	0	0	0	0,00			

d) Total subsidies and contributions for capital expenditures, excluding programme funding

line	Provider	Provided as at 31. 12. 2008			Used (without transfers to funds) as at 31. 12. 2008			Transferred to funds			Return of funding (transfer)			Return s transfe r	
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	in %	in %
1	total from budget 333 - Min. of Education	125 405 000	90 363 000	215 768 000	119 585 130	89 094 907	208 680 037	5 632 552	1 063 479	6 696 031	187 318	204 614	391 932	0,18	
2	from other parts of the State budget - system funding	840 000	1 015 000	1 855 000	834 000	845 334	1 679 334	0	25 800	25 800	6 000	143 866	149 866	8,08	
4	funding from budgets of local and regional governments	400 000	0	400 000	400 000	0	400 000	0	0	0	0	0	0	0,00	
5	funding from abroad	294 560	1 484 936	1 779 496	294 560	1 484 936	1 779 496	0	0	0	0	0	0	0,00	
6	total funding	126 939 560	92 862 936	219 802 496	121 113 690	91 425 177	212 538 867	5 632 552	1 089 279	6 721 831	193 318	348 480	541 798	0,25	

e) Total funding (contributions and subsidies) (non-capital + capital), excluding programme funding

line	Provider	Provided as at 31. 12. 2008			Used (without transfers to funds) as at 31. 12. 2008			Transferred to funds			Return of funding (transfer)			Return s transfe r	
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	in %	in %
1	total from budget 333 - Min. of Education	2 251 087 000	674 466 520	2 925 553 520	2 114 276 737	665 084 810	2 779 361 547	135 820 272	8 754 693	144 574 965	989 991	627 017	1 617 008	0,06	
2	from other parts of the State budget - system funding	4 483 400	154 677 000	159 160 400	4 421 394	152 464 724	156 886 118	0	974 222	974 222	62 006	1 238 054	1 300 060	0,82	
4	funding from budgets of local and regional governments	2 648 533	0	2 648 533	2 615 286	0	2 615 286	0	0	0	33 247	0	33 247	0,00	
5	funding from abroad	39 249 919	40 886 323	80 136 242	27 859 516	23 297 931	51 157 447	11 390 403	17 465 004	28 855 407	0	123 388	123 388	0,00	
6	total funding	2 297 468 852	870 029 843	3 167 498 695	2 149 172 933	840 847 465	2 990 020 398	147 210 675	27 193 919	174 404 594	1 085 244	1 988 459	3 073 703	0,87	

Table 6.4.b Review of contributions and subsidies provided - used including transfers to funds (in CZK)

a) Total non-capital funding

line	Provider	Provided as at 31. 12. 2008			Used (including transfers to funds) as at 31. 12. 2008			of which allocations to funds			Return of funding (transfer)		Return s transfe r in %
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	Total	
1	from budget 333 - Min. of Education	2 125 682 000	584 103 520	2 709 785 520	2 124 879 327	583 681 117	2 708 560 444	130 187 720	7 691 214	137 878 934	802 673	422 403	1 225 076
	of which - dept. 30, excluding programme funding	2 125 023 000	584 103 520	2 709 126 520	2 124 220 327	583 681 117	2 707 901 444	130 187 720	7 691 214	137 878 934	802 673	422 403	1 225 076
	- other departments	659 000	0	659 000	659 000	0	659 000	0	0	0	0	0	0,00
2	from other parts of the State budget ¹⁾	3 643 400	153 662 000	157 305 400	3 587 394	152 567 812	156 155 206	0	948 422	948 422	56 006	1 094 188	1 150 194
4	funding from budgets of local and regional governments	2 248 533	0	2 248 533	2 215 286	0	2 215 286	0	0	0	33 247	0	33 247
5	funding from abroad and other	38 955 359	39 401 387	78 356 746	38 955 359	39 277 999	78 233 358	11 390 403	17 465 004	28 855 407	0	123 388	123 388
6	Total non-capital public funding	2 170 529 292	777 166 907	2 947 696 199	2 169 637 366	775 526 928	2 945 164 294	141 578 123	26 104 640	167 682 763	891 926	1 639 979	2 531 905

b) Total subsidies and contributions for capital expenditures, including programme financing

line	Provider	Provided as at 31. 12. 2008			Used (including transfers to funds) as at 31. 12. 2008			of which allocations to funds			Return of funding (transfer)		Return s transfe r in %
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	Total	
1	total from budget 333 - Min. of Education	445 140 055	90 363 000	535 503 055	444 952 737	90 158 386	535 111 123	5 632 552	1 063 479	6 696 031	187 318	204 614	391 932
	of which - programme funding	319 735 055	0	319 735 055	319 735 055	0	319 735 055	0	0	0	0	0	0,00
	of which individual funding	315 529 065	0	315 529 065	315 529 065	0	315 529 065	0	0	0	0	0	0,00
	system subsidy	4 205 990	0	4 205 990	4 205 990	0	4 205 990	0	0	0	0	0	0,00
	outside-programme funding	125 405 000	90 363 000	215 768 000	125 217 682	90 158 386	215 376 068	5 632 552	1 063 479	6 696 031	187 318	204 614	391 932
2	from other parts of the State budget - system funding	840 000	1 015 000	1 855 000	834 000	871 134	1 705 134	0	25 800	25 800	6 000	143 866	149 866
4	funding from budgets of local and regional governments	400 000	0	400 000	400 000	0	400 000	0	0	0	0	0	0,00
5	funding from abroad	294 560	1 484 936	1 779 496	294 560	1 484 936	1 779 496	0	0	0	0	0	0,00
6	Total capital subsidies and contributions	446 674 615	92 862 936	539 537 551	446 481 297	92 514 456	538 995 753	5 632 552	1 089 279	6 721 831	193 318	348 480	541 798
7	of which the Programme total	319 735 055	0	319 735 055	319 735 055	0	319 735 055	0	0	0	0	0	0,00

c) Total funding (non-capital + capital), including programme funding

line	Provider	Provided as at 31. 12. 2008			Used (including transfers to funds) as at 31. 12. 2008			of which allocations to funds			Return of funding (transfer)		Return s in %
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	Total	
1	total from budget 333 - Min. of Education	2 570 822 055	674 466 520	3 245 288 575	2 569 832 064	673 839 503	3 243 671 567	135 820 272	8 754 693	144 574 965	989 991	627 017	1 617 008
	of which - programme funding	319 735 055	0	319 735 055	319 735 055	0	319 735 055	0	0	0	0	0	0,00
	of which individual funding	315 529 065	0	315 529 065	315 529 065	0	315 529 065	0	0	0	0	0	0,00
	system subsidy	4 205 990	0	4 205 990	4 205 990	0	4 205 990	0	0	0	0	0	0,00

	outside-programme funding	2 251 087 000	674 466 520	2 925 553 520	2 250 097 009	673 839 503	2 923 936 512	135 820 272	8 754 693	144 574 965	989 991	627 017	1 617 008	0,06
2	from other parts of the State budget - system funding	4 483 400	154 677 000	159 160 400	4 421 394	153 438 946	157 860 340	0	974 222	974 222	62 006	1 238 054	1 300 060	0,82
4	funding from budgets of local and regional governments	2 648 533	0	2 648 533	2 615 286	0	2 615 286	0	0	0	33 247	0	33 247	1,48
5	funding from abroad	39 249 919	40 886 323	80 136 242	39 249 919	40 762 935	80 012 854	11 390 403	17 465 004	28 855 407	0	123 388	123 388	0,00
6	Total funding (subsidies and contributions)	2 617 203 907	870 029 843	3 487 233 750	2 616 118 663	868 041 384	3 484 160 047	147 210 675	27 193 919	174 404 594	1 085 244	1 988 459	3 073 703	2,35
7	of which the Programme total	319 735 055	0	319 735 055	319 735 055	0	319 735 055	0	0	0	0	0	0	0,00

d) Total subsidies and contributions for capital expenditures, excluding programme funding

line	Provider	Provided as at 31. 12. 2008			Used (including transfers to funds) as at 31. 12. 2008			of which allocations to funds			Return of funding (transfer)			Return s transfe r in %
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	
1	total from budget 333 - Min. of Education	125 405 000	90 363 000	215 768 000	125 217 682	90 158 386	215 376 068	5 632 552	1 063 479	6 696 031	187 318	204 614	391 932	0,18
2	from other parts of the State budget - system funding	840 000	1 015 000	1 855 000	834 000	871 134	1 705 134	0	25 800	25 800	6 000	143 866	149 866	8,08
4	funding from budgets of local and regional governments	400 000	0	400 000	400 000	0	400 000	0	0	0	0	0	0	
5	funding from abroad	294 560	1 484 936	1 779 496	294 560	1 484 936	1 779 496	0	0	0	0	0	0	0,00
6	total funding	126 939 560	92 862 936	219 802 496	126 746 242	92 514 456	219 260 698	5 632 552	1 089 279	6 721 831	193 318	348 480	541 798	0,25

e) Total funding (contributions and subsidies) (non-capital + capital), excluding programme funding

line	Provider	Provided as at 31. 12. 2008			Used (including transfers to funds) as at 31. 12. 2008			of which allocations to funds			Return of funding (transfer)			Return s transfe r in %
		Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	Operation	R&D	Total	
1	total from budget 333 - Min. of Education	2 251 087 000	674 466 520	2 925 553 520	2 250 097 009	673 839 503	2 923 936 512	135 820 272	8 754 693	144 574 965	989 991	627 017	1 617 008	0,06
2	from other parts of the State budget - system funding	4 483 400	154 677 000	159 160 400	4 421 394	153 438 946	157 860 340	0	974 222	974 222	62 006	1 238 054	1 300 060	0,82
4	funding from budgets of local and regional governments	2 648 533	0	2 648 533	2 615 286	0	2 615 286	0	0	0	33 247	0	33 247	0,00
5	funding from abroad	39 249 919	40 886 323	80 136 242	39 249 919	40 762 935	80 012 854	11 390 403	17 465 004	28 855 407	0	123 388	123 388	0,00
6	total funding	2 297 468 852	870 029 843	3 167 498 695	2 296 383 608	868 041 384	3 164 424 992	147 210 675	27 193 919	174 404 594	1 085 244	1 988 459	3 073 703	0,87

f) Total non-capital funding for research and development (in CZK)

line	Provider	Provided	Used	of which transfer to the Targeted Funding Fund	Returns	in %
1	from Min. of Education (tab. 2.1.2.1))	584 103 520	583 681 117	7 691 214	422 403	0,07
	<i>of which: specific research</i>	<i>121 970 000</i>	<i>121 970 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>international cooperation - Framework Programmes</i>	<i>932 000</i>	<i>912 052</i>	<i>17 724</i>	<i>19 948</i>	<i>2,14</i>
	<i>international cooperation - Mobility Support</i>	<i>579 520</i>	<i>356 744</i>	<i>0</i>	<i>222 776</i>	<i>38,44</i>
	<i>Research plans</i>	<i>319 970 000</i>	<i>319 804 738</i>	<i>6 641 397</i>	<i>165 262</i>	<i>0,05</i>
	<i>1N</i>	<i>14 029 000</i>	<i>14 029 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>1M research centres</i>	<i>40 809 000</i>	<i>40 795 815</i>	<i>0</i>	<i>13 185</i>	<i>0,03</i>
	<i>KONTAKT (1P + ME)</i>	<i>4 575 000</i>	<i>4 574 210</i>	<i>0</i>	<i>790</i>	<i>0,02</i>
	<i>COST (1P + OC)</i>	<i>1 500 000</i>	<i>1 500 000</i>	<i>22 989</i>	<i>0</i>	<i>0,00</i>
	<i>2B Healthy and quality life</i>	<i>29 305 000</i>	<i>29 305 000</i>	<i>242 320</i>	<i>0</i>	<i>0,00</i>
	<i>2D Social and Economic Progress of Society</i>	<i>2 040 000</i>	<i>2 040 000</i>	<i>102 000</i>	<i>0</i>	<i>0,00</i>
	<i>2E Human resources</i>	<i>3 603 000</i>	<i>3 603 000</i>	<i>24 425</i>	<i>0</i>	<i>0,00</i>
	<i>LA – INGO</i>	<i>611 000</i>	<i>611 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>LC - Basic Research Centres</i>	<i>44 180 000</i>	<i>44 179 558</i>	<i>640 359</i>	<i>442</i>	<i>0,00</i>
2	Total other parts of the State budget (except Min. of Edu.)	153 662 000	152 567 812	948 422	1 094 188	0,71
	<i>of which: Grant Agency of CR</i>	<i>91 738 000</i>	<i>90 953 265</i>	<i>589 141</i>	<i>784 735</i>	<i>0,86</i>
	<i>Grant Agency of the Academy of Sciences</i>	<i>27 073 000</i>	<i>27 073 000</i>	<i>197 334</i>	<i>0</i>	<i>0,00</i>
	<i>IGA Ministry of Health</i>	<i>12 571 000</i>	<i>12 472 323</i>	<i>0</i>	<i>98 677</i>	<i>0,78</i>
	<i>Ministry of Culture</i>	<i>451 000</i>	<i>413 136</i>	<i>0</i>	<i>37 864</i>	<i>8,40</i>
	<i>Ministry for Regional Development</i>	<i>1 300 000</i>	<i>1 300 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>Ministry of Labour and Social Affairs</i>	<i>3 236 000</i>	<i>3 085 245</i>	<i>19 047</i>	<i>150 755</i>	<i>4,66</i>
	<i>National Security Authority</i>	<i>1 311 000</i>	<i>1 305 266</i>	<i>0</i>	<i>5 734</i>	<i>0,44</i>
	<i>Ministry of Industry and Commerce</i>	<i>4 271 000</i>	<i>4 271 000</i>	<i>72 000</i>	<i>0</i>	<i>0,00</i>
	<i>Ministry of Defence</i>	<i>1 137 000</i>	<i>1 137 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>Ministry of Foreign Affairs</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>Ministry of Agriculture</i>	<i>3 098 000</i>	<i>3 098 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>Ministry of the Environment</i>	<i>7 161 000</i>	<i>7 144 577</i>	<i>70 900</i>	<i>16 423</i>	<i>0,23</i>
	<i>Ministry of Transport</i>	<i>315 000</i>	<i>315 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
3	Total from budgets of local and regional governments, government funds:	0	0	0	0	0,00
4	Total from abroad and other:	39 401 387	39 277 999	17 465 004	123 388	0,31
	<i>EU (namely the 6th and 7th Framework Programme)</i>	<i>36 190 908</i>	<i>36 067 520</i>	<i>17 465 004</i>	<i>123 388</i>	<i>0,34</i>
	<i>other</i>	<i>3 210 479</i>	<i>3 210 479</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
5	Total non-capital funding for R&D (l. 1+2+3+4)	777 166 907	775 526 928	26 104 640	1 639 979	0,21

g) Total capital funding for research and development (in CZK)

line	Provider	Provided	Used	of which transfer to the Targeted Funding Fund	Returns	in %
1	total from budget 333 - Min. of Education	90 363 000	90 158 386	1 063 479	204 614	0,23
	<i>Research plans</i>	<i>88 883 000</i>	<i>88 808 141</i>	<i>1 063 479</i>	<i>74 859</i>	<i>0,08</i>
	<i>KONTAKT</i>	<i>350 000</i>	<i>222 365</i>	<i>0</i>	<i>127 635</i>	<i>36,47</i>
	<i>2B Healthy and quality life</i>	<i>1 130 000</i>	<i>1 127 880</i>	<i>0</i>	<i>2 120</i>	<i>0,19</i>
2	from other parts of the State budget - system funding	1 015 000	871 134	25 800	143 866	14,17
	<i>Grant Agency of CR</i>	<i>815 000</i>	<i>671 134</i>	<i>25 800</i>	<i>143 866</i>	<i>17,65</i>
	<i>Ministry of Defence</i>	<i>200 000</i>	<i>200 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
3	funding from budgets of local and regional governments	0	0	0	0	0,00
4	funding from abroad	1 484 936	1 484 936	0	0	0,00
5	Total capital investment funding for R&D (l. 1+2+3+4)	92 862 936	92 514 456	1 089 279	348 480	0,38

h) Total funding for research and development (non-capital +capital) (in CZK)

line	Provider	Provided	Used	of which transfer to the Targeted Funding Fund	Returns	in %
1	from Min. of Education (tab. 2.1.2.1))	674 466 520	673 839 503	8 754 693	627 017	0,09
	<i>of which: specific research</i>	<i>121 970 000</i>	<i>121 970 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>international cooperation - Framework Programmes</i>	<i>932 000</i>	<i>912 052</i>	<i>17 724</i>	<i>19 948</i>	<i>2,14</i>
	<i>international cooperation - Mobility Support</i>	<i>579 520</i>	<i>356 744</i>	<i>0</i>	<i>222 776</i>	<i>38,44</i>
	<i>Research plans</i>	<i>408 853 000</i>	<i>408 612 879</i>	<i>7 704 876</i>	<i>240 121</i>	<i>0,06</i>
	<i>IN</i>	<i>14 029 000</i>	<i>14 029 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>IM research centres</i>	<i>40 809 000</i>	<i>40 795 815</i>	<i>0</i>	<i>13 185</i>	<i>0,03</i>
	<i>KONTAKT</i>	<i>4 925 000</i>	<i>4 796 575</i>	<i>0</i>	<i>128 425</i>	<i>2,61</i>
	<i>COST</i>	<i>1 500 000</i>	<i>1 500 000</i>	<i>22 989</i>	<i>0</i>	<i>0,00</i>
	<i>2B Healthy and quality life</i>	<i>30 435 000</i>	<i>30 432 880</i>	<i>242 320</i>	<i>2 120</i>	<i>0,01</i>
	<i>2D Social and Economic Progress of Society</i>	<i>2 040 000</i>	<i>2 040 000</i>	<i>102 000</i>	<i>0</i>	<i>0,00</i>
	<i>2E Human resources</i>	<i>3 603 000</i>	<i>3 603 000</i>	<i>24 425</i>	<i>0</i>	<i>0,00</i>
	<i>LA – INGO</i>	<i>611 000</i>	<i>611 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>LC - Basic Research Centres</i>	<i>44 180 000</i>	<i>44 179 558</i>	<i>640 359</i>	<i>442</i>	<i>0,00</i>
2	Total other parts of the State budget (except Min. of Edu.)	154 677 000	153 438 946	974 222	1 238 054	0,80
	<i>of which: Grant Agency of CR</i>	<i>92 553 000</i>	<i>91 624 399</i>	<i>614 941</i>	<i>928 601</i>	<i>1,00</i>
	<i>Grant Agency of the Academy of Sciences</i>	<i>27 073 000</i>	<i>27 073 000</i>	<i>197 334</i>	<i>0</i>	<i>0,00</i>
	<i>IGA Ministry of Health</i>	<i>12 571 000</i>	<i>12 472 323</i>	<i>0</i>	<i>98 677</i>	<i>0,78</i>
	<i>Ministry of Culture</i>	<i>451 000</i>	<i>413 136</i>	<i>0</i>	<i>37 864</i>	<i>8,40</i>
	<i>Ministry for Regional Development</i>	<i>1 300 000</i>	<i>1 300 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>Ministry of Labour and Social Affairs</i>	<i>3 236 000</i>	<i>3 085 245</i>	<i>19 047</i>	<i>150 755</i>	<i>4,66</i>
	<i>National Security Authority</i>	<i>1 511 000</i>	<i>1 505 266</i>	<i>0</i>	<i>5 734</i>	<i>0,38</i>
	<i>Ministry of Industry and Commerce</i>	<i>4 271 000</i>	<i>4 271 000</i>	<i>72 000</i>	<i>0</i>	<i>0,00</i>
	<i>Ministry of Agriculture</i>	<i>3 098 000</i>	<i>3 098 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
	<i>Ministry of the Environment</i>	<i>7 161 000</i>	<i>7 144 577</i>	<i>70 900</i>	<i>16 423</i>	<i>0,23</i>
	<i>Ministry of Transport</i>	<i>315 000</i>	<i>315 000</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
3	Total from budgets of local and regional governments, government funds	0	0	0	0	0,00
4	Total from abroad and other	40 886 323	40 762 935	17 465 004	123 388	0,30
	<i>EU (namely the 6th and 7th Framework Programme)</i>	<i>37 675 844</i>	<i>37 552 456</i>	<i>17 465 004</i>	<i>123 388</i>	<i>0,33</i>
	<i>Other</i>	<i>3 210 479</i>	<i>3 210 479</i>	<i>0</i>	<i>0</i>	<i>0,00</i>
5	Total non-capital funding for R&D (l. 1+2+3+4)	870 029 843	868 041 384	27 193 919	1 988 459	0,23

7. Scholarships and Services Provided to Students

Table 7.1 **Student numbers**

		2004	2005	2006	2007	2008	index 08/07
1	Student number as at 31 October (l. 2 to 6)	30 213	32 718	35 721	38 989	41 052	1,05
2	of which: budget students (except financing codes 2, 6, 7)	30 051	32 514	35 420	36 361	38 250	1,05
3	special students ¹⁾	0	0	0	2 196	2 431	1,11
4	foreign language students ²⁾	135	184	279	413	358	0,87
5	students studying on the basis of international treaties and Government resolutions ³⁾	26	20	22	18	12	0,67
6	students covered in another part of the state budget ⁴⁾	1	0	0	1	1	1,00

Notes:

¹⁾ SIMS - financing code „3"

²⁾ SIMS - financing code „6"

³⁾ SIMS - financing code „7"

⁴⁾ SIMS - financing code „2"

SIMS - Comprehensive Data from the Central Students Registry

Financing codes according to SIMS:

- 1 study within the regular period of study
- 2 study is fully paid from a part of the State budget other than the Ministry of Education
- 3 a student exceeded the regular period of study by more than one year (Section 58 (3)) in the second and further study without the one-year tolerance (Section 58 (4) last sentence)
- 4 a student completed a Bachelor's or Master's degree programme and studies in a further Bachelor's or Master's degree programme (Section 58 (4))
- 5 a student studies in parallel degree programmes longer than is the regular study period of one programme plus one year (Section 58 (4))
- 6 study is fully paid by a student - usually a foreigner - from own funds in the case of study in a foreign language (Section 58 (5))
- 7 study is paid to a foreign student from a special grant according to the register of sponsored foreign students (DZS)
- 8 a student exceeded the regular period of study by less than one year
- 9 a student studies in parallel degree programmes for a period shorter than is the regular period of study of the longer degree programme
- 10 tuition fees at private universities

Table 7.2 Scholarships and bursaries (in thou. CZK)

Scholarships		Sources used													Total
		contribution or subsidy from Min. of Edu.	of which for:							university funds			other		
			accommodat ion grants	doctoral scholarships	bursaries	indicator D - internation al students	contributio n - indicator A	other	Scholarshi p and bursary fund	Operatio n al fund	Gifts	funding from abroad	other		
1	Total scholarships, grants and bursaries	278 636,09	103 615,03	112 487,44	7 822,98	29 224,39	6 911,03	18 575,22	15 139,33	235,46	1 111,80	19 627,82	5 052,08	319 802,58	
2	for excellent study achievements pursuant to Section 91 (2)(a)	36,50	0,00	0,00	0,00	36,50	0,00	0,00	4 529,00	0,00	0,00	0,00	0,00	4 565,50	
3	for excellent scientific, research, development, artistic or other creative results contributing to deepening of knowledge pursuant to Section 91 (2)(b)	8 534,12	0,00	0,00	0,00	0,00	2 314,70	6 219,42	2 318,63	0,00	228,53	499,00	2 749,51	14 329,79	
4	in case of students facing difficult social conditions pursuant to Section 91 (2)(c)	7 822,98	0,00	0,00	7 822,98	0,00	0,00	0,00	16,00	0,00	0,00	0,00	0,00	7 838,98	
5	in case of students facing difficult social conditions pursuant to Section 91 (3)	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
6	in case of special eligibility pursuant to Section 91 (2)(d)	114 376,70	103 615,03	143,81	0,00	1 312,65	4 536,26	4 768,95	7 647,27	213,74	418,27	65,81	1 412,73	124 134,52	
7	of which:	103 615,03	103 615,03	0,00	0,00	0,00	0,00	0,00	0,00	206,09	0,00	0,00	0,00	103 821,12	
8	support of study abroad pursuant to Section 91 (4)(a)	30 804,81	0,00	0,00	0,00	24 708,74	57,57	6 038,50	165,43	0,00	465,00	19 058,01	871,70	51 364,95	
9	of which - programme funding	24 635,86	0,00	0,00	0,00	24 635,86	0,00	0,00	0,00	0,00	0,00	18 914,01	0,00	43 549,87	
10		CEEPUŠ	72,88	0,00	0,00	0,00	72,88	0,00	0,00	0,00	0,00	0,00	0,00	72,88	
11	development programmes	6038,50	0,00	0,00	0,00	0,00	0,00	6 038,50	0,00	0,00	0,00	0,00	0,00	6 038,50	
12	support of study in CR pursuant to Section 91 (4)(b)	4 125,50	0,00	0,00	0,00	3 054,50	0,00	1 071,00	0,00	0,00	0,00	0,00	12,00	4 137,50	
13	of which - programme funding	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
14		CEEPUŠ	36,00	0,00	0,00	0,00	36,00	0,00	0,00	0,00	0,00	0,00	0,00	36,00	
15	students in doctoral degree programmes pursuant to Section 91 (4)(c)	112 935,48	0,00	112 343,63	0,00	112,00	2,50	477,35	463,00	21,72	0,00	5,00	6,14	113 431,34	
16	targeted funding from the state budget	0,00	103 701,00	113 189,00	10 271,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
17	paid out	0,00	103 615,03	112 487,44	7 822,98	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	
18	transfers to funds	0,00	85,97	701,56	2 448,02	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	

In 2008 MU received a contribution for doctoral scholarships (indicator C) in the amount of 113,189 thou. CZK from the Ministry of Education. 112,487,442 thou. CZK was paid out, an amount of 701.558 thou. CZK was transferred to the Operational fund

In 2008 MU received a contribution for accommodation grants in the amount of 103,701 thou. CZK from the Ministry of Education. 103,615,030 thou. CZK was paid out, an amount of 85.970 thou. CZK was transferred to the Operational fund.

The contribution received by MU for bursaries amounted to 10,271 thou. CZK. 7,822,980 thou. CZK was paid out, an amount of 2,448,020 thou. CZK was transferred to the Operational fund.

Table 7.3 Catering (in thou. CZK)

MU canteens and other catering facilities approved by the Min. of Education	Total expenses	Total non-capital revenues of MU						
		from students	from employees	from other customers	funding by the Min. of Education	from supplementary activity	Other	Total
and	b	c	d	e	f	g	h	i.
canteen Vinařská	38 280	10 174	1 157	2 037	12 525	9 771	980	36 644
canteen Moravské nám.	21 145	7 816	691	1 003	9 270	2 548	537	21 865
canteen Veveří	11 797	3 861	872	603	4 375	1 381	226	11 318
Total	71 222	21 851	2 720	3 643	26 170	13 700	1 743	69 827

- 1) The table does not include the operation of the Cikháj Centre and Šlapanice Centre, which serve as recreational and training centres and are not intended directly for accommodation and catering of students. Column "f" does not include funding in the amount of 12 thou. CZK, which was accounted for to the Cikháj Centre on grounds of student educational stays. Funding for equipment was provided in an amount corresponding to the product of meals served to students x 23.00 CZK.
- 2) A total of non-capital expenditures of MU canteens do not include the expenditures of the cost centre - main office (salaries of the catering services management).
- 3) The expenses and revenues of canteens include also cafeterias.
- 4) Expenses and revenues are VAT excluding.
- 5) A mean price of a meal - meal prices are in the so-called limit-free mode; calculation per serving is based on mean consumption of foodstuffs, contribution to operational cost and 19% VAT.
- 6) In case of other customers, the price is increased by the profit.
- 7) Other revenues include revenues in the amount of depreciation of funded assets, which is recorded to expenses of respective units (according to Decree No 504 revenues include an amount corresponding to costs of depreciation of assets, which were acquired from funding - this does not represent movements of financial means, but an accounting entry).

Table 7.4 Accommodation (in thou. CZK)

MU residences and other accommodation facilities	Total expenses	Total non-capital revenues of MU						
		from students	from employees	from other customers	funding by the Min. of Education	from supplementary activity	Other	Total
and	b	c	d	e	f	g	h	i
residence Vinařská incl. GARNI hotel	35 368	25 187	0	197	0	11 500	5 415	42 298
residence Tvrdého	3 269	5 116	0	71	0	107	353	5 647
UNI hotels	2 272	0	2 347	66	0	0	130	2 543
residence Kounicova	16 709	13 630	0	0	0	2 199	1 464	17 293
residence Mánesova	5 808	6 205	0	0	0	67	698	6 970
residence Veveří	1 455	1 164	0	55	0	0	53	1 272
residence nám. Míru	3 229	2 874	0	0	0	0	383	3 257
residence Klácelova	4 728	4 785	0	0	0	649	561	5 994
residence při Žurkú	10 366	8 679	0	0	0	2 495	1 182	12 357
residence Sladkého	8 064	7 323	0	38	0	279	1 770	9 411
residence Lomená	5 652	3 311	0	0	0	386	347	4 044
Total	96 920	78 274	2 347	427	0	17 682	12 355	111 085

- 1) Other revenues include income from lease, damage, shortages, penalties etc. Other revenues include revenues in the amount of depreciation of funded assets, which is recorded to expenses of respective units (according to Decree No 504 revenues include an amount corresponding to costs of depreciation of assets, which were acquired from funding - this does not represent movements of financial means, but an accounting entry).
- 2) Supplementary activity includes all income from hotel accommodation and supplementary sales in MU residences or hotels.
- 3) Expenses and revenues are VAT excluding.
- 4) The price of a bed for a student in individual residences depends on equipment, distance from the faculty campus and accessibility by public transport.
Residences located in the city centre with easy access of teaching sites by public transport are more expensive than residences at the outskirts of the city.
Residence can be roughly divided into three categories - separate rooms with own bathroom, cell rooms with own bathroom and rooms with a common bathroom.
Equipment and number of beds per room represent the basic criterion for price determination.
- 5) The expenses are excluding overheads of the main office and salaries of the accommodation services management.
- 6) Revenues from other customers represent revenues from the lease of official apartments.

8. Normative Support of Specific Research

Normative support of specific research at universities pursuant to Section 4 (4) of Act No 130/2002 Coll., providing for support of research and development from public funds and amendment of certain other related acts, is provided as specified in table 8.1.

Table 8.1 Funding provided for specific research at universities (in thou. CZK)

MU faculties	code	Subsidy
Faculty of Medicine	14110	28 673
Faculty of Arts	14210	13 730
Faculty of Law	14220	2 269
Faculty of Social Studies	14230	9 326
Faculty of Science	14310	50 477
Faculty of Informatics	14330	7 239
Faculty of Education	14410	4 869
Faculty of Sports Studies	14510	80
Faculty of Economics and Administration	14560	5 307
T o t a l		121 970

Review of expenses covered from the provided funding:

- a) personal and material expenses of participation of students of Master's and Doctoral degree programmes in implementation of projects and research plans of MU

Total 5,758 thou. CZK
of which personal 5,351 thou. CZK
material 407 thou. CZK

The expenses namely include personal expenses of academic staff, who participate in scientific preparation of students of Master's and Doctoral degree programmes (interconnection of the scientific-research and teaching processes) and further the cost of scholarships, travel expenses and publication of scientific collections.

- b) personal and material expenses of joint research carried out by academic staff and students of Master's and Doctoral degree programmes according to rules prescribed by individual universities

Total 103,856 thou. CZK
of which personal 91,060 thou. CZK
material 12,796 thou. CZK

The expenses include personal expenses of academic staff involved in supervising students in Master's and Doctoral degree programmes in on-site and combined study, who carry out research at individual sites, and further information and library service cost, cost of equipping working sites of Doctoral on-site students with equipment serving for research and preparation of their dissertations, cost of publication activity of students, printing, support of presentations at scientific conferences, scholarships, travel expenses and conference fees.

- c) expenses on research carried out by students in Master's and Doctoral degree programmes in the context of preparations of their diploma theses or dissertations

Total 11,674 thou. CZK

The expenses include namely personal expenses relating to supervision of students preparing their diploma and dissertation theses, cost related to examination and reviewing of dissertation theses and student research projects, purchase of literature and periodicals, cost of printing, travel expenses, office supplies, access to electronic databases, ensuring of information and library services, scholarships. The expenses further include the cost of mobility of doctoral students within the framework of cooperation with international institutions and preparation of dissertation theses.

- d) other parts of research at the university, as the case may be, which are directly related to education and which involve student participation

Total 682 thous.CZK

These expenses namely include other expenses relating to the organization of specific research at MU, cost of equipping doctoral students with items of low-value tangible assets, purchase of professional literature for the library and HW and SW for the faculty network.

9. Position of Assets and Stock-Taking Results

9.1 Tangible and intangible fixed assets

MU manages assets in the total volume of 8,955.23 mil. CZK at purchase value (an increase by 6% compared to 2007), of which 8,845.49 mil. CZK are long-term tangible assets (up by 6% compared to 2007) and 109.47 mil. CZK are long-term intangible assets (up by 10.3% compared to 2007).

Table 9.1a Review of assets including assets under construction (in thou. CZK)

Type of asset	Account number	Balance as at 31 December 2007	Balance as at 31 December 2008		
		Acquisition cost	Acquisition cost	Accumulated depreciation	Net book value
Intangible fixed assets		99 175,44	109 474,55	-88 629,21	20 845,34
of which: research and development	012	318,93	318,93	-318,93	0,00
software	013	80 570,61	90 135,98	-72 591,51	17 544,47
valuable rights - other intangible fixed assets	014	0,00	1 745,92	-136,55	1 609,37
other intangible fixed assets	019	1 805,30	564,26	-430,22	134,04
low-value intangible fixed assets ^{*)}	018	15 704,91	15 152,00	-15 152,00	0,00
intangible fixed assets under construction	041	775,69	1 557,46	0,00	1 557,46
Tangible fixed assets		8 346 673,78	8 845 494,91	-2 313 271,64	6 532 223,27
of which: land	031	343 375,34	356 766,14	0,00	356 766,14
works of art	032	30 658,62	30 845,29	0,00	30 845,29
buildings, halls, structures	021	5 004 362,25	5 268 655,62	-675 635,46	4 593 020,16
individual movable assets and sets of movable assets	022	2 049 459,73	2 206 345,38	-1 253 202,70	953 142,68
low-value tangible fixed assets ^{*)}	028	412 523,59	384 405,80	-384 405,80	0,00
other tangible fixed assets ^{**)}	029	55,37	55,37	-27,68	27,69
tangible fixed assets under construction	042	506 238,88	598 271,31	0,00	598 271,31
advance payments for tangible fixed assets	052	0,00	150,00	0,00	150,00
Long-term financial assets (financial investments)		260,82	260,82	0,00	260,82
Shares and ownership interests in controlled and managed entities	061	100,00	100,00	0,00	100,00
Other financial investments	069	160,82	160,82	0,00	160,82
Fixed assets		8 446 110,04	8 955 230,28	-2 401 900,85	6 553 329,43

^{*)} acquired by 31. 12. 2002

^{**) Accumulated depreciation in accounting is recorded to account 082 001.}

low-value intangible fixed assets	982	23 232,68	27 677,84	0,00	0,00
low-value tangible fixed assets	983	688 804,37	797 232,02	0,00	0,00

On 1 January 2003 a change in the accounting for low-value intangible and tangible fixed assets occurred. They are not recorded on asset accounts, but to off-balance sheet accounts, which means that accumulated depreciation is neither recorded nor accounted for with these assets.

Table 9.1b Activated assets (in thou. CZK)

Type of asset	Account number	Balance as at 31 December 2007	Balance as at 31 December 2008		
		Acquisition cost	Acquisition cost	Accumulated depreciation	Net book value
Intangible fixed assets		98 399,75	107 917,09	-88 629,21	19 287,88
of which: research and development	012	318,93	318,93	-318,93	0,00
software	013	80 570,61	90 135,98	-72 591,51	17 544,47
valuable rights - other intangible fixed assets	014	0,00	1 745,92	-136,55	1 609,37
other intangible fixed assets	019	1 805,30	564,26	-430,22	134,04
low-value intangible fixed assets ^{*)}	018	15 704,91	15 152,00	-15 152,00	0,00
Tangible fixed assets		7 840 434,90	8 247 073,60	-2 313 271,64	5 933 801,96
of which: land	031	343 375,34	356 766,14	0,00	356 766,14
works of art	032	30 658,62	30 845,29	0,00	30 845,29
buildings, halls, structures	021	5 004 362,25	5 268 655,62	-675 635,46	4 593 020,16
individual movable assets and sets of movable assets	022	2 049 459,73	2 206 345,38	-1 253 202,70	953 142,68
low-value tangible fixed assets ^{*)}	028	412 523,59	384 405,80	-384 405,80	0,00
other tangible fixed assets	029	55,37	55,37	-27,68	27,69
Fixed assets		7 938 834,65	8 354 990,69	-2 401 900,85	5 953 089,84

increase in CZK

416 156,04

increase in %

5,24

degree of assets depreciation = ratio of accumulated depreciation/purchase value

28,75

^{*)} acquired by 31.12.2002

^{**)} Accumulated depreciation in accounting is recorded to account 082 001.

The value of activated assets is 8.355 CZK. Total accumulated depreciation amounted to 2,401.8 mil. CZK and total write off, i.e. the ratio of total depreciation to the total value of assets, amounted to 28.75%.

The most significant changes in position of fixed assets are specified in detail in the Notes to Chapter 1.1. Balance Sheet.

9.2 Financial assets

In 2006 Masaryk University together with VUT Brno formed the company CEITEC, s.r.o.; MU's contribution to the company's registered capital is 100 thou. CZK. In 2007 MU purchased an ownership interest in the company Compostela Media Universita S.L. amounting to 3 thou. EUR (80,820 CZK) and participated in the formation of the company INVEA-TECH a.s. with an amount of 80 thou. CZK.

Short-term financial assets, which are made up of cash on hand, balances on bank accounts and stamps and vouchers increased by 220.86 mil. CZK in 2008, of which increase of balances on MU bank accounts represented to 220,87 mil. CZK.

Table 9.2 Financial assets (in thou. CZK)

	Account number	Balance as at 31 December 2007	Balance as at 31 December 2008	Difference (col.2-1)
		1	2	3
Total financial assets		1 001 866,48	1 222 730,45	220 863,97
Long-term financial assets (financial investments)		260,82	260,82	0,00
of which: investment securities and deposits		0,00	0,00	0,00
shares and ownership interests in controlled and managed entities	061	100,00	100,00	0,00
other	069	160,82	160,82	0,00
Short-term financial assets		1 001 605,66	1 222 469,63	220 863,97
of which: cash on hand	211	3 840,66	3 821,67	-18,99
of which foreign currency	211 7*	2 104,37	2 337,85	233,48
bank accounts	221	997 190,85	1 218 066,25	220 875,40
of which foreign currency accounts	221 6*	557,48	3 256,86	2 699,38
cash in transit	261	51,96	17,05	-34,91
stamps and vouchers ^{*)}	213	522,19	564,66	42,47

^{*)}namely revalidation stamps, prepaid phone cards

9.3 Inventory

Table 9.3 Inventory (in thou. CZK)

	Account number	Balance as at 31 December 2007	Balance as at 31 December 2008	Difference (col. 2-1)
Total inventory		22 880,38	23 417,22	536,84
of which: materiál ¹⁾	112,119	9 237,07	8 932,05	-305,02
work-in-process ²⁾	121	75,91	698,81	622,90
finished products ³⁾	123	12 133,53	12 167,41	33,88
animals ⁴⁾	124	159,31	664,00	504,69
merchandise ⁵⁾	131,132	1 274,56	954,95	-319,61
other		0,00	0,00	0,00

¹⁾ foodstuffs, precious metals, consumables

²⁾ preparation of textbooks (FM), preparation of publications (RMU)

³⁾ own publications, textbooks

⁴⁾ laboratory animals

⁵⁾ bookshop FL, store FSS, FSpS, RMU

9.4 Receivables, payables, loans

The total amount of MU receivables as at 31 December 2008 represents 62.189 mil. CZK and MU payables as at 31 December 2008 represent 1,263.94 mil. CZK.

Table 9.4 Receivables, payables, loans (in thou. CZK)

	Account number	Balance as at 31 December 2007	Balance as at 31 December 2008	Difference (col.2-1)
Total receivables		59 913,37	62 189,18	2 275,81
of which: Customers	311	17 747,32	17 729,87	-17,45
Advance payments made	314	7 961,20	9 805,84	1 844,64
Other receivables ¹⁾	315	24,54	507,86	483,32
Receivables from employees ²⁾	335	12 419,73	18 278,49	5 858,76
Income tax	341	0,00	0,00	0,00
Value added tax	343	0,00	0,00	0,00
Sundry receivables ⁴⁾	378	1 424,02	4 139,60	2 715,58
Estimated receivables ³⁾	388	20 493,21	11 942,82	-8 550,39
Adjustment to receivables	391	-156,65	-215,30	-58,65
Total payables		1 324 312,61	1 263 939,65	-60 372,96
Long-term payables		710 016,66	956 081,60	246 064,94
Long-term bank loans	951	0,00	0,00	0,00
Other long-term payables	959	710 016,66	956 081,60	246 064,94
Short-term payables		614 295,95	307 858,05	-306 437,90
Suppliers	321	70 014,24	56 227,42	-13 786,82
Advance payments received	324	6 660,76	7 962,60	1 301,84
Payables to employees	331,333	113 589,94	128 979,52	15 389,58
Payables to social security and public health insurance institutions ⁶⁾	336	70 099,30	65 589,82	-4 509,48
Taxes and charges ⁷⁾	342,343,345	33 073,63	27 387,32	-5 686,31
Payables to the stage budget and local and regional budgets ⁸⁾	346,348	3 365,37	2 992,28	-373,09
Payables for unpaid subscribed shares and participations	367	0,00	0,00	0,00
Payables to participants in an association	368	300 000,00	0,00	-300 000,00
Other payables ¹⁰⁾	379	8 421,64	10 552,47	2 130,83
Short-term bank loans	231	119,71	81,63	-38,08
Estimated payables ⁹⁾	z 389	6 321,51	4 439,67	-1 881,84
Other payables ¹¹⁾	325	2 629,85	3 645,32	1 015,47

An increase of long-term payables by 246 mil. CZK is related to the use of the repayable financial assistance for financing of Programme 233 330 - Construction of the University Campus Bohunice in 2008. An increase of long-term payables as at 31 December 2008 is related namely to wages

and salaries for December 2008 (wages, salaries and related contribution for health and social security insurance), which were paid out in January 2009. Payables to the State budget (returns) were paid in December 2009 in accordance with instructions of funding providers relating to accounting for amounts due to and from the state budget for 2008. The account of Payables to participants in an association (account 368) shows an amount of 300 mil. CZK as at 31 December 2007, which related to the provision of funds by the City of Brno for the building of infrastructure of the University Campus Bohunice. The construction was completed and an occupancy permit issued by the end of 2007, however the City of Brno did not take it into its assets before January 2008.

9.5 Inventory-taking of assets

Taking-inventory of MU assets was announced by the Bursar's order to carry out inventory of assets and liabilities at 31 December 2008 (Ref. No. 9252/2008 of 15 July 2008).

The inventory-taking was divided into the following steps:

1. Inventory-taking of tangible and intangible fixed assets of ACS as at 1 September 2008;
2. Inventory-taking of tangible and intangible fixed assets of other cost centres at 30 September 2008;
3. Adjusting the state of ACS assets determined by physical inventory-taking at 1 September 2008 by increases and decreases in assets from the end of the physical inventory-taking to 31 December 2008;
4. Adjusting the state of assets of other cost centres determined by physical inventory-taking as at 30 September 2008 by increases and decreases in assets from the end of the physical inventory-taking to 31 December 2008;
5. Inventory-taking of assets and liabilities, regarding which no physical inventory was taken by 30 September 2008 - the locality of the scientific station at the Antaktica will be performed when employees of the FS MU work there.

The inventory-taking method was regulated by the Bursar's instruction to implement assets inventory-taking at 30 September 2008 (ACS at 1 September 2008) - Ref. No. 9257/2008 of 15 July 2008 and the Bursar's instruction to implement inventory-taking of assets and liabilities at 31 December 2008 – Ref. No. 14517/2008 of 15. 12. 2008.

On the basis of the performed inventory-taking of assets and liabilities the following inventory-taking differences were ascertained:

- shortages in a total amount of 221,073.49 CZK
- surplus in a total amount of 127,039.12 CZK

all stated in purchase value.

Shortages were caused namely due to a failure to find assets lost during the removal of cost centres, when persons with unauthorised access appeared on the premises, and further by errors in assets recording.

Surpluses were caused namely due to a failure to perform physical liquidation, even though a liquidation had been issued, and by errors in assets recording.

The differences ascertained were accounted for to 2008.

During the inventory-taking lists of redundant assets were drawn (functional or easily repairable assets, which can be used in other cost centres) in a total amount of 36,515.51 CZK and useless assets (non-functional, fit for liquidation) in a total amount of 2,284,975.99 CZK. Lists of redundant assets were offered by individual cost centres for gratuitous transfer to all faculties (units) of MU.

The physical inventory-taking of assets at 30 September 2008 in all cost centres was carried out using the bar code. In regards to tangible assets there was a significant improvement in work efficiency of inventory-taking commissions and credibility of obtained data. The progress of inventory-taking and the work of individual commissions are satisfactory and the result obtained can be qualified as very good.

The progress and results of the work of inventory-taking commissions further proved that it is necessary to write off redundant assets in time and check all assets and update individual lists also during the year due to the frequent and extensive removal of individual cost centres. Considering frequent thefts it is necessary to keep abandoned rooms carefully locked and improve general security guarding of the buildings.

Conclusion

Evaluation of principal tasks for 2008

1. Create preconditions for successful implementation of Programme 233 330. In 2008 complete implementation of Sub-programme 233 333. Start further construction and solve financing of completion of the construction of the University Campus in Bohunice within the framework of Sub-programme 233 332. At the same time to solve the assumption of infrastructure structures built as part of the Red Stage by its owner, i.e. the City of Brno, including solving the related land issues.

Responsible - Bursar

Deadline - 31 December 2008

Done. In 2008 implementation of Sub-programme 233 333 focusing on the reconstruction of historic buildings of MU was successfully completed within approved deadlines and estimated limits by 31 August 2008. The balance of funds from the Sub-programme in the amount of 43 mil. CZK was transferred to Sub-programme 233 332. Within the framework of Sub-programme 233 332 focusing on the construction of the University Campus Bohunice the completion of Phase D of the Yellow Stage (premises of FSS) and further Phases E and F of the Green Stage of the University Campus Bohunice (premises of the Faculty of Medicine, Faculty of Science and common, namely teaching, premises) was started. However, the scope of the construction works on the campus within the framework of Programme 233 330 was limited by the Government resolution No 916 of 23 July 2008 to the amount of available sources. At the same time, however, negotiations are being held with the purpose of ensuring completion of the campus in the original scope from alternative sources, namely from the prepared Operational Programmes of EU Structural Funds. The said Government resolution stipulated to fully compensate the exchange rate differences from the state budget and to reduce the amount of the repayable financial assistance by 400 mil. CZK. The Ministry of Education was submitted an investment development plan for 2009 to 2015, which includes also completion of the construction of the University Campus Bohunice according to the original plan.

2. Continue in consolidation of the financial control system at MU with the aim of optimising, integrating and simplifying processes related to financial control. Continue in the preparation and implementation of the system of electronic circulation of accounting documents and financial control.

Responsible - Bursar

Deadline - 31 December 2008

Done. In 2008 the system of electronic approval of orders in most MU cost centres was put into routine use. The interface for communication between the accounting system and MU intranet system was created by the the Institute of Computer Science of MU. Concurrently analytical works on the system of electronic circulation of obligations and travel orders continued. A development project for 2009 was prepared and approved, within the framework of which more extensive introduction of the filing service is expected, which is a necessary precondition for further introduction of electronic devices for document circulation at MU. Within the framework of the development project it is further planned to introduce namely the system of circulation of obligations and travel orders in 2009. As a result of introduction of electronic devices for document circulation the system of financial control at MU is being paralelly optimized. This task will be further developed in 2009.

3. Extend the application and put into operation a database for integrated administration and registration of ISEP projects in connection with the module of management of budgets in the financial IS.

Responsible - Institute of Computer Sciences

Deadline - 31 December 2008

Done. In 2008 a new version of the system of registration of projects (ISEP) was put into operation, which, besides registration of the traditional identifying and descriptive information about projects, provides also the possibility of entering budgets of projects and generating data lists on the use of approved budgets. The application was created and implemented the Institute of Computer Sciences.

4. Complete and put into operation a full version of the executive information system for support of decision-making.

Responsible - Bursar

Deadline - 31 December 2008

Done. In 2008 selected economic statistics were created - trends of provided subsidies, the use of the budget, allotments and use of funds, statistics of paid out scholarships and ratio indicators for employees and students. At the same time an application within the MU Intranet was completed, which replaced the original Excel system. Works on development of the system will continue in the following year.

5. Create preconditions for successful involvement of MU in projects financed within the framework of EU Structural Funds and the 7th Framework Programme, meaning in particular the financing of their preparation and namely necessary set-up for their financing, pre-financing and co-financing. Set-up adequate mechanisms of administrative support of MU preparation for these projects.

Responsible - Bursar

Deadline - continuously

Done. With effect from 1 October 2008 the Department for Project Preparation was established within the Rector's Office. New workers were enrolled to cover the new agenda relating to Operational Programmes of EU Structural Funds. The creation of systemized positions of project managers at individual cost centres was supported from the development project funds. A new regulation on the management and administration of projects at MU (published with effect from 16 March 2009), a regulation on intellectual property and organizational instructions of the Bursar regarding management and coordination of relevant projects for the EU Structural Funds, were created.

6. To continue in gradual implementation of a Document services IS at MU and extension of its application to the circulation of accounting documents and financial control.

Responsible - Bursar

Deadline - continuously

Done. In 2008 consolidation and optimization of functions within the system of the Magion filing services was carried out. In connection with the system of financial control and electronic circulation of documents a development project was submitted and approved for implementation, which will permit to continue in introducing the system of electronic circulation of documents for payables and travel orders in 2009.

7. In 2008 prepare a draft of an internal regulation relating to registration of overdue MU receivables and registration of the status of their collection.

Responsible - Financial Department of RMU, Legal Department

Deadline - 31 December 2008

Done. In 2008 a Bursar's instruction was issued, which solves, among others, the responsibility for registration of the status of debts enforceable by court and debts submitted for the bankruptcy proceedings. The Institute of Computer Sciences further created a system of registration of debts and debtors, which contains a list of unpaid overdue debts recorded in accounting systems.

8. Continue in the preparation for implementation of a unified system for separate monitoring of indirect costs, the so-called full cost, with the aim of securing transparency of accounting for overheads to expenses of individual projects. Propose a unified concept of a model for recognition of overhead costs within the framework of projects. Prepare conditions for implementation of the full cost model in 2010.

Responsible - Bursar

Deadline - 31 December 2008

Done. The Full Cost model has been solved at MU since 2005. With effect from 1 January 2008 the obligation to monitor overhead costs in accounting was imposed on the basis of a running methodology tested and modified in pilot projects in 2006 and 2007. MU actively participated in the nationwide initiative aimed at creating a unified national methodology of the FC model. A system of time sheets and determination of personal expenses in projects was developed. It can be stated that MU is nowadays prepared to introduce the FC model provided that this system is methodically prescribed by the providers.

9. Continue in the gradual preparation of a technological passport for monitoring and scheduling of maintenance and operation of technological equipment at MU.

Responsible - Operating Department Deadline - continuously according to financial possibilities of MU

Performance discontinued and postponed. Due to limited financial possibilities the technological passport did not continue in 2008. During the process of a budget approval the amount for implementation of this project was significantly reduced and postponed to the next period by subsequent resolution. Currently the technological passport is not a priority.

Proposal of principal tasks for 2009

1. Continue in the implementation of Programme 233 330 within planned deadlines and in compliance with approved Government resolutions. At the same time continue in negotiations with the aim of securing the completion of the University Campus Bohunice in the originally planned scope namely from resources of Operational Programmes, in particular the Operational Programme "Research and Development for Innovations".

Responsible - Bursar

Deadline - 31 December 2009, continuously

2. Optimize the processes of support of planning, preparation and implementation of projects at MU and ensure related coordination, methodical, analytical and control activities. Optimally organize and ensure adequate staffing of the system on central level, as well as on the level of individual cost centres. On the systematic level ensure namely methodological support of calls of Operational Programmes, namely the "Education for Competitiveness OP " and "Research and Development for Innovations OP", as well as to ensure implementation of the Rector's Directive No 4/2009 on management and administration of projects at MU. In the economic area then ensure processes relating to optimum management of the cash flow namely in connection with pre-financing and co-financing of projects, optimum management of bank accounts, as well as to create preconditions for hedging of exchange rate risks in projects. Set up optimum mechanisms for control and monitoring of projects at MU.

Responsible - Bursar

Deadline - 31 December 2009, continuously

3. Create conditions for ensuring building preparedness for projects submitted within the framework of Operational Programmes, namely the Research and Development for Innovations OP and in particular then for the CEITEC project.

Responsible - Bursar

Deadline - 31 December 2009, continuously

4. Continue in the development and implementation of the system of electronic circulation of accounting documents and financial control into other areas - namely electronic support of payables, receivables and approval of and accounting for travel orders. At the same time

continue in optimizing the system of financial control in connection with the introduction of electronic devices into document circulation.

Responsible - Bursar, ICS Director Deadline - 31 December 2009, continuously

5. Extend the application and put into operation a database for integrated administration and registration of ISEP projects in connection with the module of management of budgets in the financial IS.

Responsible - Bursar, ICS Director

Deadline - 31 December 2009

6. Complete and put into operation a full version of the executive information system for support of decision-making.

Responsible - Bursar

Deadline - 31 December 2009

7. Continue in the implementation of electronic filing services to other parts of MU and to extend electronic support of the filing service features for electronic circulation of documents and financial control.

Responsible - Bursar

Deadline - continuously

8. Continue in the preparation of the system of planning of full costs of projects, the so-called Full Cost model, with the aim of preparing the conditions for its implementation at MU. Evaluate experience with monitoring of overhead expenses for 2008. Actively contribute to the creation of a general Full Cost methodology at a national level. Propose a suitable method for MU and to start consultations aimed at certification of the suitable method. Ensure readiness for the introduction of the Full Cost model in 2010. The concrete manner of introduction will depend on external conditions.

Responsible - Bursar

Deadline - 31 December 2009

9. Continue in optimizing the system of registration of debts and debtors so as to assist monitoring of the process of collection of and accounting for debts.

Responsible - Bursar

Deadline - 31 December 2009

10. Ensure implementation of the new wage regulation and catalogization of jobs and to optimize the remuneration system namely in connection with the prepared system of full economic costing in projects.

Responsible - Bursar

Deadline - 31 December 2009

11. Ensure optimization of information support within the framework of the Magion economic information system from the point of view of maintenance and development of the system.

Responsible - Bursar, ICS Director

Deadline - 31 December 2009

12. Continue in the gradual preparation of a technological passport for monitoring and scheduling of maintenance and operation of technological equipment at MU.

Responsible - Operating Department Deadline - continuously according to financial possibilities of MU

Annexes:

- 1) Auditor's Report (in Czech only)
- 2) List of abbreviations



BDO Prima CA s.r.o.
Auditorská, účetní
a poradenská firma

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ZPRÁVA NEZAVISLÉHO AUDITORA

pro účely Výroční zprávy o hospodaření Masarykovy univerzity za rok 2008

Na základě provedeného auditu jsme dne 27. března 2009 vydali k účetní závěrce veřejné vysoké školy Masarykovy univerzity za rok 2008, která je součástí této výroční zprávy hospodaření zprávu následujícího znění:

„Ověřili jsme přiloženou účetní závěrku sestavenou k 31. 12. 2008 veřejné vysoké školy Masarykova univerzita identifikované v této účetní závěrce. Za sestavení účetní závěrky je odpovědné vedení veřejné vysoké školy. Naším úkolem je vydat na základě auditu výrok k této účetní závěrce.

Audit jsme provedli v souladu se zákonem o auditorech a Mezinárodními auditorskými standardy a souvisejícími aplikačními doložkami Komory auditorů České republiky. Tyto standardy vyžadují, aby auditor naplánoval a provedl audit tak, aby získal přiměřenou jistotu, že účetní závěrka neobsahuje významné nesprávnosti. Audit zahrnuje výběrovým způsobem provedené ověření úplnosti a průkaznosti částek a informací uvedených v účetní závěrce. Audit též zahrnuje posouzení použitých účetních postupů a významných odhadů provedených vedením veřejné vysoké školy a dále zhodnocení vypovídací schopnosti účetní závěrky. Jsme přesvědčeni, že provedený audit poskytuje přiměřený podklad pro vyjádření výroku auditora.

Podle našeho názoru účetní závěrka ve všech významných ohledech podává věrný a poctivý obraz aktiv, pasiv a finanční situace ve veřejné vysoké škole Masarykova univerzita k 31. 12. 2008 a nákladů, výnosů a výsledku hospodaření za účetní období roku 2008 v souladu s účetními předpisy platnými v České republice.“

Ověřili jsme též soulad informací uvedených ve výroční zprávě o hospodaření veřejné vysoké školy Masarykovy univerzity za rok 2008 s účetní závěrkou, která je obsažena v této výroční zprávě. Za správnost výroční zprávy o hospodaření je zodpovědné vedení Masarykovy univerzity. Naším úkolem je vydat na základě provedeného ověření výrok o souladu výroční zprávy o hospodaření s účetní závěrkou.



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

Podle našeho názoru jsou informace uvedené ve výroční zprávě o hospodaření Masarykovy univerzity za rok 2008 ve všech významných ohledech v souladu s výše uvedenou účetní závěrkou veřejné vysoké školy Masarykova univerzita.

V Brně, dne 1. dubna 2009

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Ing. Rostislav Chalupa
auditor osvědčení KA ČR č. 1245

List of used abbreviations:

AS	Academic Senate of MU
CPS	Central Computer Study
ČMZRB	Českomoravská záruční rozvojová banka
EU	European Union
FPP	Operational fund (Section 18 of the amended Higher Education Act)
FRIM	Fixed Assets Regeneration Fund
FRVŠ	Higher Education Development Fund
FÚ	Tax office
FÚUP	Targeted Funding Fund (Section 18 of the amended Higher Education Act)
GA ČR	Grant Agency of the Czech Republic
GA AV ČR	Grant Agency of the Czech Academy of Sciences
HS	Units of University
HV	Financial result (profit/loss)
IGA	Grant Agency of the Ministry of Health
INV	Capital (non-investment) funding for fixed assets regeneration
JmK	South-Moravian Region
MF	Ministry of Finance of the Czech Republic
MmB	City of Brno
MPO	Ministry of Industry and Commerce of the Czech Republic
MPSV	Ministry of Labour and Social Affairs of the Czech Republic
MŠMT	Ministry of Education, Youth and Sports of the Czech Republic
MU	Masaryk University
NBÚ	National Security Authority
NEI	Non-capital funding
NPV	National Research Programme
OON	Other personal expenses (agreements)
OOPP (OON)	Other personal expenses (agreements to perform a job, formerly OON)
SFŽP	State Fund of the Environment
SKM	Accommodation and Catering Services (ACS)
SR	State budget
SÚJB	National Office for Nuclear Safety
SW	software
SZNN	machines and equipment
UKB	University Campus Bohunice (UCB)
ÚSC	local and regional governments
ÚVT	Institute of Computer Sciences
Vav	Research and development (R&D)
VŠ	university (MU)
VVŠ	public university

Notes

