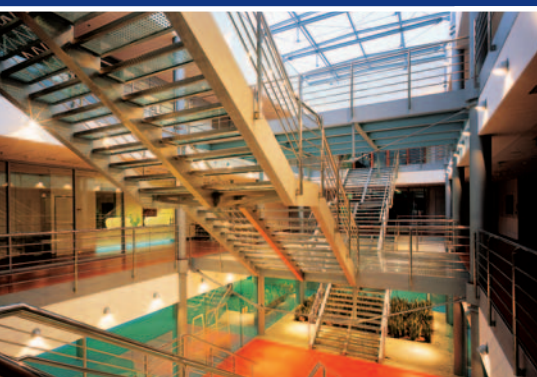


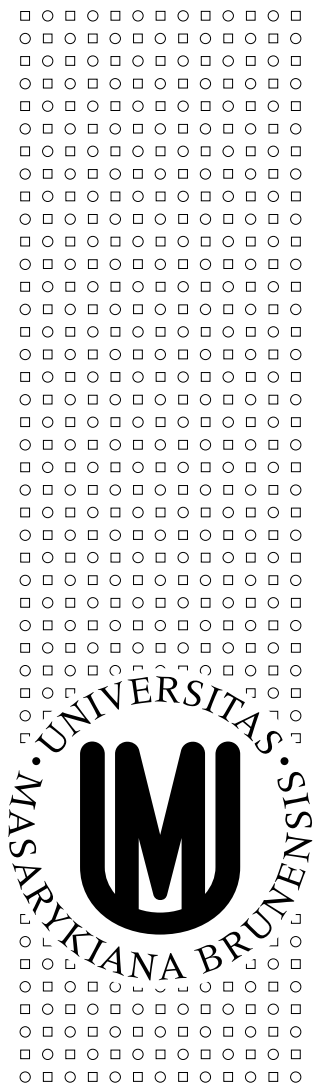


MASARYK UNIVERSITY



ANNUAL FINANCIAL REPORT

2009



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

April 2010

Approved by the MU Academic Senate and consulted with the MU Board of Trustees
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Introduction

Masaryk University (hereinafter MU), in accordance with Article 21 Par. 3 of Act No. 111/1998 Coll. on Higher Education, as subsequently amended, and the unified framework of the Ministry of Education, presents its Annual Report on management of the university for 2009 prepared on the basis of the university's accounting records and other selected data.

MU is a public university established on the basis of Act No. 111/1998 Coll. on Higher Education and is one of a group of accounting units whose chief focus is not business related. For this reason, during the 2009 accounting period MU employed an accounting methodology applicable for this type of organization, involving accounting methods given under Decree 504/2002 Coll., which implements certain provisions of Act No. 563/1991 Coll., on Accounting, as subsequently amended. The accounting period for MU is the calendar year. The assets and obligations of MU are valued on the basis of historical prices. Accounting documentation is provided in electronic form, with most types of accounting documentation (invoices accepted, invoices issued, internal accounting documents) also provided on paper.

The statutory body of MU is the Rector, Prof. Petr Fiala, PhDr., Ph.D., LL.M.

The accounting statement detailing the university's financial performance in 2009 is subject to verification by an auditor. The auditor's report is given in the annex to the 2009 Annual Report on the Financial Performance of MU.

Profits from operation of the university totalled CZK 71.222 million in 2009, which figure also represents after-tax profits.

Starting 1 January 2005 when amendments to Article 38 of Decree No. 504/2002 Coll. came into effect, the difference between the amount of write-offs which do not affect taxation and those which earlier had had a pronounced impact on the income tax basis was eliminated. This also led, however, to a reduction in the Fund for the Reproduction of Investment Assets equivalent to the write-off of subsidy assets. The write-off for 2009 was CZK 332 million, with write-offs of grant assets (hereinafter grant write-offs) accounting for CZK 266 million, 80% of the total. Non-grant write-offs thus accounted for only CZK 66 million, 20% of total write-offs, in the creation of the Fund for the Reproduction of Investment Assets for 2009. This fact significantly influenced MU's capability to secure funding for the renewal of grant assets.

Because of amendments to Act No. 111/1998 Coll. (on 13 September 2005 and 1 January 2006), universities have the right to claim a contribution from the state budget for education and academic, research, development, artistic and other creative activities (hereinafter "contribution"). Leftover monies may be transferred to the operating fund and FRIA. Leftover targeted public money may be placed in the Targeted Public Money Fund.

MU's total noninvestment earnings for 2009 were CZK 4,298 million (year-on-year growth of 9%). Costs were CZK 4,226 million (9% growth).

The total amount of funding provided to MU from public sources in the CR in 2009 and from abroad was CZK 4,114 million, CZK 3,202 million of which consisted of noninvestment contributions and grants (9% growth), with CZK 912 million in contributions and grants for capital expenditures (69% growth), CZK 677 million of which consisted of grants for funding the 233 330 Programme. A detailed breakdown of funds from public sources and the account settlement concerning them with the state budget is given in Tables 2 and 6.

MEYS funds for norm compliance (a contribution to educational activities in keeping with indicators A + B and a subsidy for specific research) were provided in the amount of CZK 1,997 million. Of this amount, the compliance portion of the noninvestment contribution for educational activities (indicators A + B) was CZK 1,766 million (41% of earnings) and support for specific research was CZK 132 million, with CZK 99 million provided in the form of a contribution to capital expenditures. The amount of the MEYS contribution is influenced by the number of students (43,337), which saw a year-on-year increase of 6%.

MU received support for research and development in 2009 in the amount of CZK 941 million, of which CZK 685 million was from the MEYS chapter, CZK 226 million from other chapters of the state budget and CZK 30 million was from foreign research subsidies. Noninvestment subsidies for research and development totalled CZK 878 million (representing 13% growth) and made up 20% of overall revenues. Investment subsidies for research and development totalled CZK 63 million (a decline of 32% from 2008).

Non-research and development subsidies and a noninvestment contribution were provided in the amount of CZK 2,324 million (54% of total revenues), of which CZK 2,219 million came from the MEYS chapter, CZK 7 million from other chapters of the state budget and CZK 98 million from the budgets of local administrations for projects co-financed by the EU and from abroad.

The MEYS subsidy for student accommodation and meals in 2009 was CZK 25 million (a drop of 4%).

MU revenues from non-public sources added up to CZK 1,104 million (26% of total noninvestment revenues), representing a 10% increase from 2008. CZK 973 million of this amount was from major activities and CZK 131 million from supplementary activities. The actual revenues from major activities include the write-off of assets not acquired using subsidies in the amount of CZK 266 million, as well as the use of funds in the amount of CZK 168 million. Net revenues from non-public sources, i.e., revenues reduced by the amount of subsidy write-offs and the use of funds, were thus CZK 670 million, representing an 8% increase over 2008. The share of total noninvestment revenues due to revenues from non-public sources was 15%.

Total noninvestment costs in 2009 were CZK 4,226 million (a 10% increase). Costs also included subsidy write-offs of CZK 266 million and transfers to funds from subsidies and student fees in the amount of CZK 316 million. Year-on-year growth in expenditures net of subsidy write-offs and the creation of these funds was 9%.

The share of total costs represented by wages paid out from all sources (including personnel expenses and sick pay) not including social security and health insurance in 2009 was CZK 1,628 million (Table 2.2.1), 39% of total costs.

Payments to social security and health insurance totalled CZK 500 million in 2009, with charges for creation of the social fund (2% of wages) representing CZK 31 million. The total share constituted by personnel costs, including social security, health insurance and the creation of the social fund in 2009 was CZK 2,159 million, 51% of total noninvestment costs at MU.

Stipends paid to students in 2009 totalled CZK 355 million (8% of costs), CZK 125 million of which consisted of stipends for doctoral students, with CZK 107 million for accommodation expenses, CZK 5 million for assistance grants and CZK 118 million for other stipends. Details are given in Table 7.2.

MU manages assets totalling CZK 10,453 million based upon acquisition price (16.7% year-on-year growth), CZK 10,339 million of which are tangible fixed assets and CZK 114 million, intangible fixed assets. Total accumulated depreciation, i.e., total asset depreciation, was CZK 2,650 million and total asset depreciability, i.e., the ratio of total accumulated depreciation to assets in use was 29.16% (in 2008, depreciability of assets was 28.75%).

An important indicator of the quality of management is the balance of MU funds created in accordance with Act No. 111/1998 Coll., on Higher Education. Total deposits in individual funds as of 31 December 2009 were CZK 1,120 million (year-on-year growth of 34%). CZK 350 million was in the operating fund (year-on-year growth of 66%), CZK 107 million in the Targeted Public Money Fund (year-on-year growth of 30%), CZK 33 million in the remuneration fund (year-on-year growth of 27%), CZK 117 million in the reserve fund (year-on-year growth of 22%), CZK 404 million in FRIA

(year-on-year growth of 21%), CZK 79 million in the stipend fund (29% growth year-on-year, but 20% covered by outstanding debts) and CZK 30 million in the social fund (year-on-year growth of 25%). To create the reserve fund, the remuneration fund and FRIA, 2008 profits in the amount of CZK 104 million were abandoned, with CZK 21 million being placed in the reserve fund, CZK 13 million in the remuneration fund and CZK 70 million in the investment property fund.

MU spent a total of CZK 1,503 million in 2009 on the reproduction of fixed assets. CZK 911 million of this came from capital subsidies, CZK 507 million from repayable financial assistance and CZK 85 million from FRIA.

CZK 1,192.4 million of total capital expenditures in 2009 were used for implementation of the 233 330 Programme. Investment subsidies under the programme funding framework from the MEYS chapter amounted to CZK 677 million, repayable financial assistance CZK 506.7 million and FRIA, CZK 8.6 million. In addition to the above, CZK 14.3 million in non-investment funds for equipping the building for the Faculty of Sports Studies at University Campus Bohunice, completed and put into use in 2009, were used for implementation of the 233 330 Programme. MU's own contribution to the 233 330 Programme in 2009 was CZK 22.9 million. Total expenditures on the 233 330 Programme (both noninvestment and investment) in 2009 were CZK 1,206.7 million.

Expenditures on the 233 330 Programme from its initiation in 2002 until 31 December 2009 have totalled CZK 5,866 million, of which state budget subsidies have accounted for CZK 3,388 million, repayable financial assistance CZK 1,463 million, MU internal funding CZK 718 million and CZK 297 million contributed by the City of Brno for infrastructure transferred to the ownership of the city upon its completion.

Ladislav Janíček
Bursar

1. Annual Financial Statement

1.1 Balance Sheet

MU utilizes accounting methods described in Decree 504/2002 Coll., as subsequently amended, implementing certain provisions of Act 563/1991 Coll., on Accounting, as subsequently amended, which applies to accounting units with a non-business focus.

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

ASSETS

	account no.	item no.	Balance as of the first day of the accounting period	Balance as of the last day of the accounting period
			1	2
A. Total fixed assets items 2+10+21+29		0001	6,553,329.40	7,802,687.09
I. Total intangible fixed assets items 3 to 9		0002	109,474.56	114,079.33
1. Intangible research and development results	012	0003	318.93	608.03
2. Software	013	0004	90,135.98	94,099.67
3. Valuable rights	014	0005	1,745.92	1,815.92
4. Minor intangible fixed assets	018	0006	15,152.01	13,355.77
5. Other intangible fixed assets	019	0007	564.26	2,081.36
6. Unfinished intangible fixed assets	041	0008	1,557.46	2,118.58
7. Provision of reserves for intangible fixed assets	051	0009	0.00	0.00
II. Total tangible fixed assets items 11 to 20		0010	8,845,494.92	10,338,515.19
1. Parcels	031	0011	356,766.15	356,766.15
2. Works of art, objects and collections	032	0012	30,845.28	32,632.64
3. Structures	021	0013	5,268,655.62	5,852,021.53
4. Freestanding movable items and collections of movable assets	022	0014	2,206,345.38	2,375,626.49
5. Cultivated areas	025	0015	0.00	0.00
6. Basic livestock and draft animals	026	0016	0.00	0.00
7. Minor tangible fixed assets	028	0017	384,405.81	359,529.46
8. Other tangible fixed assets	029	0018	55.37	55.37
9. Unfinished tangible fixed assets	042	0019	598,271.31	1,361,883.55
10. Provision of reserves for tangible fixed assets	052	0020	150.00	0.00
III. Total long-term financial assets items 22 to 28		0021	260.82	260.82
1. Interests in controlled or managed entities	061	0022	100.00	100.00
2. Interests in entities subject to significant influence	062	0023	0.00	0.00
3. Debt-securities held to maturity	063	0024	0.00	0.00
4. Loans to organizational units	066	0025	0.00	0.00
5. Other long-term loans	067	0026	0.00	0.00
6. Other long-term financial assets	069	0027	160.82	160.82
7. Acquired long-term financial assets	043	0028	0.00	0.00
IV. Total accumulated fixed asset depreciation items 30 to 40		0029	-2,401,900.90	-2,650,168.25
1. Accumulated depreciation for intangible research and development results	072	0030	-318.93	-318.93
2. Accumulated depreciation for software	073	0031	-72,591.51	-77,804.37
3. Accumulated depreciation for valuable rights	074	0032	-136.56	-136.56
4. Accumulated depreciation for minor intangible fixed assets	078	0033	-15,152.01	-13,355.76
5. Accumulated depreciation for other intangible fixed assets	079	0034	-430.23	-839.91
6. Accumulated depreciation of buildings	081	0035	-675,635.46	-761,039.99
7. Accumulated depreciation for independent movable assets and collections of movable assets	082	0036	-1,253,230.39	-1,437,143.27
8. Accumulated depreciation for permanent vegetation cultivation units	085	0037	0.00	0.00
9. Accumulated depreciation for basic livestock and draft animals	086	0038	0.00	0.00
10. Accumulated depreciation for minor tangible fixed assets	088	0039	-384,405.81	-359,529.46
11. Accumulated depreciation for other tangible fixed assets	089	0040	0.00	0.00

	account no.	item no.	Balance as of the first day of the accounting period	Balance as of the last day of the accounting period
			1	2
B. Total short-term assets items 42+52+72+81		0041	1,324,911.57	1,793,273.59
I. Total reserves items 43 to 51		0042	23,417.21	26,341.10
1. Materials in stock	112	0043	8,932.04	10,010.69
2. Materials in transit	119	0044	0.00	0.00
3. Unfinished production	121	0045	698.81	312.11
4. Semi finished products from internal production	122	0046	0.00	0.00
5. Products	123	0047	12,167.41	14,669.74
6. Animals	124	0048	664.00	388.74
7. Goods in inventory and in shops	132	0049	954.95	959.82
8. Goods en route	139	0050	0.00	0.00
9. Inventory reserves provided	of 314	0051	0.00	0.00
II. Total debts items 53 to 71		0052	62,189.17	86,608.57
1. Purchasers	311	0053	17,729.87	24,847.33
2. Bills for collection	312	0054	0.00	0.00
3. Receivables for discounted securities	313	0055	0.00	0.00
4. Operational reserves provided	of 314	0056	9,805.83	8,917.39
5. Other receivables	315	0057	507.86	360.08
6. Employee debts	335	0058	18,278.49	24,775.33
7. Receivables from social security and 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 fees	345	0063	0.00	0.00
12. Claims for subsidies and account settlement with the state budget	346	0064	0.00	0.00
13. Claims for subsidies and account settlement with the budgetary bodies of independent territorial units	348	0065	0.00	0.00
14. Debts due from association participants	358	0066	0.00	0.00
15. Receivables from fixed term transactions	373	0067	0.00	0.00
16. Receivables from bonds issued	375	0068	0.00	0.00
17. Other debts	378	0069	4,139.60	1,471.09
18. Estimated asset accounts	388	0070	11,942.82	26,521.89
19. Provisions against receivables	391	0071	-215.30	-284.54
III. Total short-term financial assets items 73 to 80		0072	1,222,469.63	1,658,837.75
1. Cash-on-hand	211	0073	3,821.67	4,425.08
2. Valuables	213	0074	564.66	1,101.19
3. Bank accounts	221	0075	1,218,066.25	1,653,247.04
4. Ownership securities for trading	251	0076	0.00	0.00
5. Debt securities for trading	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. Funds in transit	261	0080	17.05	64.44
IV. Total other assets items 82 to 84		0081	16,835.56	21,486.17
1. Deferred costs	381	0082	16,652.99	21,203.57
2. Deferred income	385	0083	149.29	234.47
3. Exchange rate difference assets	386	0084	33.28	48.13
Total ASSETS items 1 + 41		0085	7,878,240.97	9,595,960.68

LIABILITIES

	account no.	item no.	Balance as of the first day of the accounting period	Balance as of the last day of the accounting period
			3	4
A. Total internal sources items 87 + 91		0086	6,555,740.20	7,466,765.99
I. Other assets items 88 to 90		0087	6,451,800.40	7,395,543.59
1. Shareholders' equity	901	0088	5,617,457.34	6,275,143.52
2. Funds	911	0089	834,343.06	1,120,400.07
3. Revaluation gains and losses from revalued assets and obligations.	921	0090	0.00	0.00
II. Total profits items 92 to 94		0091	103,939.80	71,222.40
1. Profit or loss account	963	0092	X	71,222.40
2. Profit and loss from authorization procedures	931	0093	103,939.80	x
3. Retained profit, unreimbursed loss from prior years	932	0094	0.00	0.00
B. Total outside sources items 96+98+106+130		0095	1,322,500.77	2,129,194.69
I. Total reserves items 97		0096	0.00	0.00
1. Reserves	941	0097	0.00	0.00
II. Total long-term obligations items 99 to 105		0098	956,081.60	1,462,864.60
1. Long-term bank loans	951	0099	0.00	0.00
2. Debentures issued	953	0100	0.00	0.00
3. Rent commitments	954	0101	0.00	0.00
4. Long-term reserves accepted	955	0102	0.00	0.00
5. Long-term bills for payment	958	0103	0.00	0.00
6. Estimated liability accounts	of 389	0104	0.00	0.00
7. Other long-term obligations	959	0105	956,081.60	1,462,864.60
III. Total short-term obligations items 107 to 129		0106	307,832.31	443,807.17
1. Suppliers	321	0107	56,227.42	178,566.27
2. Bills for payment	322	0108	0.00	0.00
3. Reserves accepted	324	0109	7,962.60	9,430.75
4. Other liabilities	325	0110	3,645.32	3,276.28
5. Employees	331	0111	4,439.45	3,791.40
6. Other obligations to employees	333	0112	124,540.07	132,537.15
7. Obligations to social security and public health insurance institutions	336	0113	65,589.82	64,668.87
8. Income tax	341	0114	0.00	0.00
9. Other direct taxes	342	0115	24,832.95	25,627.90
10. Value added tax	343	0116	2,536.74	3,524.63
11. Other taxes and fees	345	0117	17.63	15.27
12. State budget obligations	346	0118	2,936.30	6,936.71
13. Obligations to budgetary bodies of independent territorial units	348	0119	30.24	1.78
14. Obligations deriving from subscribed unpaid securities and shares	367	0120	0.00	0.00
15. Obligations to association participants	368	0121	0.00	0.00
16. Payables from fixed term transactions	373	0122	0.00	0.00
17. Other obligations	379	0123	10,552.47	11,143.12
18. Short-term bank loans	231	0124	81.63	55.10
19. Discount credits	232	0125	0.00	0.00
20. Short-term debentures issued	241	0126	0.00	0.00
21. Sovereign bonds	255	0127	0.00	0.00
22. Estimated liability accounts	of 389	0128	4,439.67	4,231.94
23. Other short-term financial assistance	249	0129	0.00	0.00
VI. Total other liabilities items 131 to 133		0130	58,586.86	222,522.92
1. Deferred expenditures	383	0131	2,339.85	4,420.75
2. Deferred income	384	0132	55,887.50	218,009.22
3. Exchange rate difference liabilities	387	0133	359.51	92.95
Total LIABILITIES items 86 + 95		0134	7,878,240.97	9,595,960.68

Commentary on the most significant changes in Balance Sheet items:

1. The most significant changes to fixed asset items:

- Growth in intangible fixed assets in row 4 – software valued at CZK 4 million This increase is chiefly related to TZ database applications and the acquisition of instructional SW.
- Loss of intangible fixed assets in row 6 – valued at CZK 1.8 million This concerns property which was eliminated during the course of 2009.
- Gains in other fixed intangible assets in row 7 – valued at CZK 1.5 million – includes easements chiefly related to the expansion of the optical cable network
- Growth in the item in row 13 – construction valued at CZK 584 million
These gains are related to new construction, reconstruction and modernization of the following MU buildings:

completion of construction of the UCB Yellow Phase	CZK 528.3 million
reconstruction of the Faculty of Arts Building in Panská Lhota.....	CZK 2.6 million
Construction of space for the Administrative Section in the courtyard of the Faculty of Education.....	CZK 9.7 million
Completion of installation for the Accommodation and Catering Services building	CZK 4.1 million
Reconstruction of the boiler for the Accommodation and Catering Services building on Nam. Míru.....	CZK 1.8 million
Reconstruction of the subterranean beneath the Faculty of Arts building.....	CZK 2.4 million
Reconstruction of lifts in the Faculty of Informatics building.....	CZK 2.7 million
UCB building reconstruction.....	CZK 4.4 million
Reconstruction of the courtyard area of the Sport Sciences building.....	CZK 1.8 million
Minor structural repairs to the Faculty of Arts building.....	CZK 2.9 million
Minor reconstruction of the Institute of Computer Technology.....	CZK 8.6 million
Survey of the condition of the UCB.....	CZK 1.4 million
Other minor structural repairs to MU buildings	CZK 13.77 million

Loss shown in item in row 13 – construction as of 31 December 2009 cost CZK 1.11 million. Total increase in Account 021 as of 31 December 2009 was CZK 583.36 million.

- Tangible fixed asset in the item on row 14 – independent movable assets and collections of movable assets amount to CZK 2,375.6 million. Assets with a total value of CZK 48.1 million were eliminated during the course of 2009 and assets with a total value of CZK 217.4 million were acquired. This growth primarily represents an expansion of instructional and research equipment, technology and equipment in the newly completed UCB Pavilion, as well as completing the outfitting of working areas in individual economic centres with communications, office and audiovisual technology.
- Row 17: The loss in the minor fixed asset account of CZK 24.8 million involves minor assets which have not been written off, are unusable and were eliminated by liquidation and sale.
- Row 19:
The account balance is CZK 1,361.8 million. The most important items contributing to the balance of account 042 are:

University Campus Bohunice	CZK 1,313.7 million
University Centre Telc	CZK 19.5 million
Reconstruction of the substation at the Faculty of Informatics building	CZK 2.9 million
Reconstruction of the large RMU meeting room	CZK 5.8 million
CETOCOEN	CZK 6.8 mil.
CESEB	CZK 3.5 mil.
CEITEC	CZK 2.6 mil.

- In row 22 of the balance sheet, note is made of a deposit by MU to CEITEC, s.r.o. in the amount of CZK 100,000 (MU has a 50% share in the company's registered capital, with the remaining 50% provided by Brno University of Technology).
- Row 27 of the balance sheet shows the purchase of a business interest in Compostela Media Universita S.L. in the amount of €3000 (CZK 80,820) and a deposit to INVEA –TECH, a. s. of CZK 80,000.

2. Row 53 of the balance sheet: the total amount of unpaid obligations as of 31 December 2009 was CZK 24.8 million.
3. Row 71 of the balance sheet: this list shows adjusting entries in an amount of 20%, equal to CZK 156.330 thousand (for non-overdue debts as described in Article 8a, Par. 1 of the Act on Reserves for Unpaid Obligations in amount to CZK 781.648 thousand). This adjusting entry was created in 2009 in amount of CZK 30.448 thousand (for outstanding obligations issued in 2009 in the amount of CZK 152.238 thousand). Adjusting entries in the amount of 100% of obligations which were not yet time-barred which

had been issued until 2008 under Art. 8a Par. 2 of the Act on Reserves for Unpaid Obligations amounted to CZK 2.44 thousand. Adjusting entries created in keeping with Art. 8c of the Act on Reserves in the amount of 100% total CZK 125.77 thousand.

4. Row 105 of the balance sheet: this indicates the amount spent from repayable financial assistance for the 233 330 Programme, in the amount of CZK 1,463 million (representing growth of CZK 507 million).
5. Row 109 of the balance sheet: the reserves accepted indicated in the accounting statement have been reduced by the value of VAT, an amount equal to CZK 69.3 thousand. The actual amount of reserves accepted as of 31 December 2009 was CZK 9.5 thousand.
6. Row 116 of the balance sheet: this shows VAT in the amount of CZK 3,524.63 thousand including a tax liability for December 2009 in the amount of CZK 3,745 thousand a supplementary tax charge for 09/2009 in the amount of CZK 11.92 thousand, and overpayment of VAT of CZK -105,5 thousand and the amount of paid VAT from European projects CZK -126.79 thousand, whose return will be requested in accordance with Art. 81/2 of the Value Added Tax Law.
7. Row 118 of the balance sheet: this shows repayment of a grant in the amount of CZK 6,936.71 thousand paid in connection with settlement with the state budget in January of 2010.
 - a) 346 – state budget obligations as of 31 December 2009 with a total amount of CZK 6,963.78 thousand:
 - repayment of noninvestment subsidies in the amount ofCZK 6,625.61 thousand including: repayment of an operational subsidy CZK 729.38 thousand
 - repayment of R&D subsidies CZK 5,828.57 thousand
 - Repayment of unspent TPMF CZK 67.66 thousand
 - repayments of capital subsidies in the amount ofCZK 338.17 thousand including: repayments of ordinary subsidies CZK 98.12 thousand
 - repayment of R&D subsidies CZK 240.05 thousand
 - b) 347 – Anticipated fund repayments (not incl. subsidy breakdown) as of 31 December 2009 in the amount of CZK -27.07 thousand.
8. Funds to cover the reinvestment asset reproduction fund were provided for as of 31 December 2009. A reduction of the fund in keeping with the provisions of Art. 38 Par. 7 of Decree 504/2002 Coll., as amended, was not taken into account.
9. Off-account amounts for MU obligations in coming years for lease contracts concluded before 31 December 2009 to cover future lease payments between January 2010 and December 2013 total CZK 5.8 million.
10. Events under Programme 233 330 – Development of the MU Brno Material and Technological Base (hereinafter Programme) continued at MU in 2009 The programme contains two subprogrammes: Subprogramme 233 332 – Construction of University Campus Bohunice (hereinafter UCB subprogramme) and Subprogramme 233 333 – Reconstruction and Modernization of Existing MU Buildings. For details, see Chapter 5 of this Annual Report.
The account for uncompleted fixed assets records expenditures for the UCB subprogramme as of 31 December 2009 of CZK 3,313.7 million (constituting the entire remaining balance of the UCB Green Phase). Balance sheet data do not include paid completion bonds from A PLUS company totalling CZK 1.6 million and OHL ZS Corporation totalling CZK 97.7 million.

The provisions of Art. 38, Par. 9 of Decree 504/2002 Coll., as amended, or used to govern the write-off of assets acquired partially or exclusively from subsidies described in Art. 27, Par. 7 of the above noted decree. MU also considers assets transferred in accordance with Art. 101, Par. 5 of the Act on Higher Education Institutions to be assets acquired from subsidies. Write-offs of fixed assets acquired from subsidies (or a proportion thereof) have been charged to account 901 – Shareholder Equity and deposited in account 649 – Other Additional Income. This value represents CZK 239,438 thousand of the income indicated on rows 64 of the Profit and Loss Statement. In analyzing the reported data time series (row 64), this fact must be taken into account.

1.2. Profit and Loss Statement

MU utilizes accounting methods described in Decree 504/2002 Coll., as amended, implementing certain provisions of Act 563/1991 Coll., on Accounting, as subsequently amended, which applies to accounting units with a non-business focus. Tables 1.2a to 1.2c present the total profit and loss statement for MU and, independently, both for MU not taking into account Accommodation and Catering Services (hereinafter ACS) and taking Dormitory and Cafeteria Administration into account.

Table 1.2a Profit and Loss Statement – Summary (in thous. CZK)

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
A. Costs					
I. Total purchases		001	412,292.57	23,686.07	435,978.64
1. Material consumption	501	002	287,762.00	10,135.40	297,897.40
2. Energy consumption	502	003	123,628.14	5,954.17	129,582.31
3. Consumption of other non-storable supplies	503	004	0.00	0.00	0.00
4. Goods sold	504	005	902.43	7,596.50	8,498.93
II. Total services		006	436,612.45	32,553.45	469,165.90
5. Repairs and maintenance	511	007	62,833.26	2,952.28	65,785.54
6. Travel expenses	512	008	69,060.31	1,588.42	70,648.73
7. Representation costs	513	009	2,058.24	532.62	2,590.86
8. Other services	518	010	302,660.64	27,480.13	330,140.77
III. Total personnel costs		011	2,151,578.17	54,241.00	2,205,819.17
9. Cost of wages	521	012	1,586,298.26	41,532.00	1,627,830.26
10. Statutory social security	524	013	488,602.48	11,575.84	500,178.32
11. Other social security	525	014	23,716.01	0.00	23,716.01
12. Statutory social security costs	527	015	52,905.57	1,133.16	54,038.73
13. Other social security costs	528	016	55.85	0.00	55.85
IV. Total taxes and fees		017	361.43	69.81	431.24
14. Highway tax	531	018	144.95	16.47	161.42
15. Property tax	532	019	19.19	0.00	19.19
16. Other taxes and fees	538	020	197.29	53.34	250.63
V. Total other costs		021	780,515.97	2,055.11	782,571.07
17. Contractual fines and late payment charges	541	022	2.02	0.00	2.02
18. Other fines and penalties	542	023	5.20	0.00	5.20
19. Write-off of bad debts	543	024	112.27	0.37	112.64
20. Interest	544	025	0.00	0.00	0.00
21. Currency losses	545	026	4,532.56	34.81	4567.36
22. Gifts	546	027	118.86	0.00	118.86
24. Shortages and damages	548	028	1,207.89	15.97	1,223.86
25. Other additional costs	547.9	029	774,537.17	2,003.96	776,541.13
VI. Total write-offs, asset sales, creation of reserves and adjusting entries		030	330,330.68	2,228.70	332,559.38
25. Write-offs for tangible and intangible fixed assets	551	031	330,015.41	1,873.98	331,889.39
26. Residual value of tangible and intangible fixed assets sold	552	032	0.09	0.00	0.09
27. Securities and shares sold	553	033	0.00	0.00	0.00
28. Materials sold	554	034	30.64	354.72	385.36
29. Creation of reserves	556	035	0.00	0.00	0.00
30. Creation of rectified items	559	036	284.54	0.00	284.54
VII. Total contributions provided		037	24.59	12.50	37.09
31. Contributions provided settled between organizational units	581	038	0.00	0.00	0.00
32. Member contributions provided	582	039	24.59	12.5	37.09
VIII. Total income tax		040	0.00	0.00	0.00
33. Additional income tax payments	595	041	0.00	0.00	0.00
Total costs		042	4,111,715.86	114,846.64	4,226,562.50

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
B. Income					
I. Total revenues for performance and goods		043	309,621.22	130,182.82	439,804.04
1. Internal production revenue	601	044	9,667.57	2,084.39	11,751.96
2. Revenues from sales of services	602	045	298,760.75	117,023.91	415,784.66
3. Revenues from sales of goods	604	046	1,192.90	11,074.52	12,267.42
II. Total changes in internal inventory status		047	3,116.24	-419.11	2,697.13
4. Change in the status of unfinished product inventories	611	048	-367.90	-18.79	-386.69
5. Change in the status of semi-finished product inventories	612	049	0.00	0.00	0.00
6. Change in the status of products	613	050	3,484.14	-125.06	3,359.08
7. Change in the status of animals	614	051	0.00	-275.26	-275.26
III. Total capitalization		052	223.71	482.17	705.88
8. Capitalization of materials and goods	621	053	187.91	482.17	670.08
9. Capitalization of services internal to the organization	622	054	0.00	0.00	0.00
10. Activation of intangible fixed assets	623	055	0.00	0.00	0.00
11. Capitalization of tangible fixed assets	624	056	35.80	0.00	35.80
IV. Total other income		057	596,931.64	217.56	597,149.20
12. Contractual fines and late payment charges	641	058	3,872.72	0.00	3,872.72
13. Other fines and penalties	642	059	2.00	0.00	2.00
14. Payments for debts written off	643	060	0.00	0.00	0.00
15. Interest	644	061	16,297.69	0.00	16,297.69
16. Currency risk	645	062	838.55	113.33	951.88
17. Settlement of funds	648	063	167,713.91	0.00	167,713.91
18. Other additional income	649	064	408,206.77	104.23	408,311.00
V. Total revenues from asset sales, settlement of reserves and adjusting entries		065	596.97	394.13	991.10
19. Revenues from tangible and intangible fixed assets sales	652	066	0.84	0.00	0.84
20. Revenues from sales of securities and shares	653	067	0.00	0.00	0.00
21. Revenues from sales of material	654	068	380.83	394.13	774.96
22. Income from short-term financial assets	655	069	0.00	0.00	0.00
23. Settlement of reserves	656	070	0.00	0.00	0.00
24. Income from fixed financial assets	657	071	0.00	0.00	0.00
25. Clearance of rectified items	659	072	215.30	0.00	215.30
VI. Total contributions accepted		073	62,469.77	25.00	62,494.77
26. Accepted contributions settled between organizational units	681	074	0.00	0.00	0.00
27. Contributions accepted (gifts)	682.3	075	62,469.77	25.00	62,494.77
28. Member contributions accepted	684	076	0.00	0.00	0.00
VII. Total operating subsidies		077	3,193,942.78	0.00	3,193,942.78
29. Operating subsidies	691-2	078	3,193,942.78	0.00	3,193,942.78
Total income		079	4,166,902.33	130,882.57	4,297,784.90
C. Before-tax profit		080	55,186.47	16,035.93	71,222.40
30. Income tax	591	081	0.00	0.00	0.00
D. After-tax profit		082	55,186.47	16,035.93	71,222.40

Table 1.2b Profit and Loss Statement – without DCA (in thous. CZK)

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
A. Costs					
I. Total purchases		001	346,522.53	6,048.70	352,571.22
1. Material consumption	501	002	252,918.57	4,020.35	256,938.92
2. Energy consumption	502	003	92,704.43	1,809.35	94,513.78
3. Consumption of other non-storable supplies	503	004	0.00	0.00	0.00
4. Goods sold	504	005	899.52	219.00	1,118.52
II. Total services		006	392,007.15	25,939.37	417,946.52
5. Repairs and maintenance	511	007	42,836.88	697.11	43,533.99
6. Travel expenses	512	008	69,012.77	1,588.42	70,601.19
7. Representation costs	513	009	2,050.38	517.45	2,567.83
8. Other services	518	010	278,107.12	23,136.39	301,243.51
III. Total personnel costs		011	2,105,619.38	45,346.03	2,150,965.41
9. Cost of wages	521	012	1,552,576.93	34,877.51	1,587,454.44
10. Statutory social security	524	013	478,001.32	9,517.48	487,518.80
11. Other social security	525	014	23,112.53	0.00	23,112.53
12. Statutory social security costs	527	015	51,872.75	951.04	52,823.79
13. Other social security costs	528	016	55.85	0.00	55.85
IV. Total taxes and fees		017	336.11	24.21	360.32
14. Highway tax	531	018	133.95	11.13	145.08
15. Property tax	532	019	19.19	0.00	19.19
16. Other taxes and fees	538	020	182.97	13.08	196.05
V. Total other costs		021	785,702.89	1,577.80	787,280.69
17. Contractual fines and late payment charges	541	022	2.02	0.00	2.02
18. Other fines and penalties	542	023	5.20	0.00	5.20
19. Write-off of bad debts	543	024	72.26	0.00	72.26
20. Interest	544	025	0.00	0.00	0.00
21. Currency losses	545	026	4,508.46	28.81	4,537.27
22. Gifts	546	027	118.86	0.00	118.86
24. Shortages and damages	548	028	1,207.89	15.97	1,223.86
25. Other additional costs	547.9	029	779,788.20	1,533.02	781,321.22
VI. Total write-offs, asset sales, creation of reserves and adjusting entries		030	317,888.86	2,228.70	320,117.56
25. Write-offs for tangible and intangible fixed assets	551	031	317,573.59	1,873.98	319,447.57
26. Residual value of tangible and intangible fixed assets sold	552	032	0.09	0.00	0.09
27. Securities and shares sold	553	033	0.00	0.00	0.00
28. Materials sold	554	034	30.64	354.72	385.36
29. Creation of reserves	556	035	0.00	0.00	0.00
30. Creation of rectified items	559	036	284.54	0.00	284.54
VII. Total contributions provided		037	24.59	12.50	37.09
31. Contributions provided settled between organizational units	581	038	0.00	0.00	0.00
32. Member contributions provided	582	039	24.59	12.50	37.09
VIII. Total income tax		040	0.00	0.00	0.00
33. Additional income tax payments	595	041	0.00	0.00	0.00
Total costs		042	3,948,101.50	81,177.30	4,029,278.80

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
B. Income					
I. Total revenues for performance and goods		043	190,281.33	88,748.15	279,029.48
1. Internal production revenue	601	044	9,667.57	2,084.39	11,751.96
2. Revenues from sales of services	602	045	179,420.86	86,295.02	265,715.88
3. Revenues from sales of goods	604	046	1,192.90	368.74	1,561.64
II. Total changes in internal inventory status		047	3,116.24	-419.11	2,697.13
4. Change in the status of unfinished product inventories	611	048	-367.90	-18.79	-386.69
5. Change in the status of semi-finished product inventories	612	049	0.00	0.00	0.00
6. Change in the status of products	613	050	3,484.14	-125.06	3,359.08
7. Change in the status of animals	614	051	0.00	-275.26	-275.26
III. Total capitalization		052	223.71	482.17	705.88
8. Capitalization of materials and goods	621	053	187.91	482.17	670.08
9. Capitalization of services internal to the organization	622	054	0.00	0.00	0.00
10. Activation of intangible fixed assets	623	055	0.00	0.00	0.00
11. Capitalization of tangible fixed assets	624	056	35.80	0.00	35.80
IV. Total other income		057	586,062.75	173.50	586,236.25
12. Contractual fines and late payment charges	641	058	1,150.41	0.00	1,150.41
13. Other fines and penalties	642	059	2.00	0.00	2.00
14. Payments for debts written off	643	060	0.00	0.00	0.00
15. Interest	644	061	16,297.69	0.00	16,297.69
16. Currency risk	645	062	838.55	113.27	951.82
17. Settlement of funds	648	063	164,853.54	0.00	164,853.54
18. Other additional income	649	064	402,920.56	60.23	402,980.79
V. Total revenues from asset sales, settlement of reserves and adjusting entries		065	596.63	394.13	990.76
19. Revenues from tangible and intangible fixed assets sales	652	066	0.84	0.00	0.84
20. Revenues from sales of securities and shares	653	067	0.00	0.00	0.00
21. Revenues from sales of material	654	068	380.49	394.13	774.62
22. Income from short-term financial assets	655	069	0.00	0.00	0.00
23. Settlement of reserves	656	070	0.00	0.00	0.00
24. Income from fixed financial assets	657	071	0.00	0.00	0.00
25. Clearance of rectified items	659	072	215.30	0.00	215.30
VI. Total contributions accepted		073	62,437.77	0.00	62,437.77
26. Accepted contributions settled between organizational units	681	074	0.00	0.00	0.00
27. Contributions accepted (gifts)	682.3	075	62,437.77	0.00	62,437.77
28. Member contributions accepted	684	076	0.00	0.00	0.00
VII. Total operating subsidies		077	3,168,353.12	0.00	3,168,353.12
29. Operating subsidies	691-2	078	3,168,353.12	0.00	3,168,353.12
Total income		079	4,011,071.55	89,378.84	4,100,450.39
C. Before-tax profit		080	62,970.05	8,201.54	71,171.59
30. Income tax	591	0.00	0.00	0.00	0.00
D. After-tax profit		082	62,970.05	9,201.54	71,171.59

Table 1.2c Profit and Loss Statement – DCA (in thous. CZK)

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
A. Costs					
I. Total purchases		001	65,770.04	17,637.37	83,407.42
1. Material consumption	501	002	34,843.43	6,115.05	40,958.48
2. Energy consumption	502	003	30,923.71	4,144.82	35,068.53
3. Consumption of other non-storable supplies	503	004	0.00	0.00	0.00
4. Goods sold	504	005	2.91	7,377.50	7,380.41
II. Total services		006	44,605.30	6,614.08	51,219.39
5. Repairs and maintenance	511	007	19,996.38	2,255.17	22,251.56
6. Travel expenses	512	008	47.54	0.00	47.54
7. Representation costs	513	009	7.86	15.17	23.03
8. Other services	518	010	24,553.52	4,343.74	28,897.26
III. Total personnel costs		011	45,958.79	8,894.97	54,853.76
9. Cost of wages ^{*)}	521	012	33,721.33	6,654.49	40,375.82
10. Statutory social security ^{*)}	524	013	10,601.16	2,058.36	12,659.52
11. Other social security	525	014	603.48	0.00	603.48
12. Statutory social security costs	527	015	1,032.82	182.12	1,214.94
13. Other social security costs	528	016	0.00	0.00	0.00
IV. Total taxes and fees		017	25.32	45.60	70.92
14. Highway tax	531	018	11.00	5.34	16.34
15. Property tax	532	019	0.00	0.00	0.00
16. Other taxes and fees	538	020	14.32	40.26	54.58
V. Total other costs		021	-5,186.92	477.31	-4,709.61
17. Contractual fines and late payment charges	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 bad debts	543	024	40.01	0.37	40.38
20. Interest	544	025	0.00	0.00	0.00
21. Currency losses	545	026	24.10	6.00	30.10
22. Gifts	546	027	0.00	0.00	0.00
24. Shortages and damages	548	028	0.00	0.00	0.00
25. Other additional costs ^{**)}	549	029	-5,251.03	470.94	-4,780.09
VI. Total write-offs, asset sales, creation of reserves and adjusting entries		030	12,441.82	0.00	12,441.82
25. Long-term write-offs of intangible intangible assets	551	031	12,441.82	0.00	12,441.82
26. Residual value of tangible and intangible fixed assets sold	552	032	0.00	0.00	0.00
27. Securities and shares sold	553	033	0.00	0.00	0.00
28. Materials sold	554	034	0.00	0.00	0.00
29. Creation of reserves	556	035	0.00	0.00	0.00
30. Creation of rectified items	559	036	0.00	0.00	0.00
VII. Total contributions provided		037	0.00	0.00	0.00
31. Contributions provided settled between organizational units	581	038	0.00	0.00	0.00
32. Member contributions provided	582	039	0.00	0.00	0.00
VIII. Total income tax		040	0.00	0.00	0.00
33. Additional income tax payments	595	041	0.00	0.00	0.00
Total costs		042	163,614.36	33,669.34	197,283.70

^{*)} Rows 12 and 13 also contain the balance for account 547, tied to transfer of personnel costs between ECUs.

^{**) Row 29 also contains transfer of costs between ECUs.}

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
B. Income					
I. Total revenues for performance and goods		043	119,339.89	41,434.67	160,774.56
1. Internal production revenue	601	044	0.00	0.00	0.00
2. Revenues from sales of services	602	045	119,339.89	30,728.89	150,068.78
3. Revenues from sales of goods	604	046	0.00	10,705.78	10,705.78
II. Total changes in internal inventory status		047	0.00	0.00	0.00
4. Change in the status of unfinished product inventories	611	048	0.00	0.00	0.00
5. Change in the status of semi-finished product inventories	612	049	0.00	0.00	0.00
6. Change in the status of products	613	050	0.00	0.00	0.00
7. Change in the status of animals	614	051	0.00	0.00	0.00
III. Total capitalization		052	0.00	0.00	0.00
8. Capitalization of materials and goods	621	053	0.00	0.00	0.00
9. Capitalization of services internal to the organization	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 other income		057	10,868.89	44.06	10,912.95
12. Contractual fines and late payment charges	641	058	2,722.31	0.00	2,722.31
13. Other fines and penalties	642	059	0.00	0.00	0.00
14. Payments for debts written off	643	060	0.00	0.00	0.00
15. Interest	644	061	0.00	0.00	0.00
16. Currency gains	645	062	0.00	0.06	0.06
17. Settlement of funds	648	063	2,860.37	0.00	2,860.37
18. Other additional income	649	064	5,286.21	44.00	5,330.21
V. Total revenues from asset sales, settlement of reserves and adjusting entries		065	0.34	0.00	0.34
19. Revenues from tangible and intangible fixed assets sales	652	066	0.00	0.00	0.00
20. Revenues from sales of securities and shares	653	067	0.00	0.00	0.00
21. Revenues from sales of material	654	068	0.34	0.00	0.34
22. Income from short-term financial assets	655	069	0.00	0.00	0.00
23. Settlement of reserves	656	070	0.00	0.00	0.00
24. Income from fixed financial assets	657	071	0.00	0.00	0.00
25. Clearance of rectified items	659	072	0.00	0.00	0.00
VI. Total contributions accepted		073	32.00	25.00	57.00
26. Accepted contributions settled between organizational units	681	074	0.00	0.00	0.00
27. Contributions accepted (gifts)	682.3	075	32.00	25.00	57.00
28. Member contributions accepted	684	076	0.00	0.00	0.00
VII. Total operating subsidies		077	25,589.66	0.00	25,589.66
29. Operating subsidies	691-2	078	25,589.66	0.00	25,589.66
Total income		079	155,830.78	41,503.73	197,334.51
C. Before-tax profit		080	-7,783.58	7,834.39	50.81
30. Income tax	591	081	0.00	0.00	0.00
D. After-tax profit⁴		082	-7,783.58	7,834.39	50.81

1.3 Supplementary Data

Information about subsidies provided is given in Table 1.3 – Supplementary Data to the Financial Statement of MU (col. 1), as well as how much of them had been used as of 31 December 2009 (col. 2) in the structure required by MEYS.

Table 1.3 Supplementary data for public universities (summary for MU in thous. CZK)

Name of Item	row	Accepted	Used
		1	2
Total subsidies and contributions (NIF + INV)	rows 2+31	3,201,858.87	3,193,942.78
I. Ordinary subsidies, contributions and grants	rows 2+24+62	3,201,858.87	3,193,942.78
1. from abroad (funding and participation from abroad)	row 3 = 11	119,157.07	118,872.32
breakdown by source:	rows 4 to 10	119,157.07	118,872.32
including: from EU funds co-financed by the CR – obtained through SB chapters	04	48,034.43	48,034.43
from EU funds co-financed by the CR – obtained from regional budgets	05	4,835.98	4,835.98
from EU funds co-financed by the CR – obtained independently by the university	06		
from EU funds without co-financing by the CR – obtained through SB chapters.	07		
from EU funds without co-financing by the CR – obtained from regional budgets	08		
from EU funds without co-financing by the CR – obtained independently by a public	09		
other public university foreign sources	10	66,286.66	66,001.91
same as above by use:	rows 12+17+22+23=3	119,157.07	118,872.32
including: projects co-financed using EU funding	rows 13+14+15+16	52,870.41	52,870.41
including: NIF subsidies associated with asset reproduction programmes	13		
other operational subsidies (not incl. asset reproduction programmes)	14	52,870.41	52,870.41
institutional R&D subsidies	15		
Targeted R&D subsidies	16		
projects independently financed from abroad	rows 18+19+20+21	66,286.66	66,001.91
including: NIF subsidies associated with asset reproduction programmes	18		
other operational subsidies (not incl. asset reproduction programmes)	19	36,385.31	36,380.19
institutional R&D subsidies	20		
Targeted R&D subsidies	21	29,901.35	29,621.72
grants	22		
contributions	23		
state budget chapter 2 (CR funding and participation)	rows 25 + 48	3,079,314.59	3,071,711.89
including: MEYS chapter	rows	2,853,490.19	2,851,978.91
including: projects co-financed from EU funds – ind. sec. 33	rows 27+28+29+30	0.00	0.00
including: NIF subsidies associated with asset reproduction programmes	27		
other operational subsidies (not incl. asset reproduction	28		
institutional R&D subsidies	29		
Targeted R&D subsidies	30		
projects co-financed using EU funds – other	rows 32+33+34+35	8,476.66	8,476.66
including: NIF subsidies associated with asset reproduction programmes	32		
other operational subsidies (not incl. asset reproduction	33	8,476.66	8,476.66
institutional R&D subsidies	34		
Targeted R&D subsidies	35	0.00	0.00
projects independently financed from the state budget – ind.	rows	829,788.73	828,278.10
including: NIF subsidies associated with asset reproduction programmes	37	0.00	0.00
other operational subsidies (not incl. asset reproduction programs)	38	203,894.00	203,165.63
institutional R&D subsidies	39	493,700.73	493,222.57
Targeted R&D subsidies	40	132,194.00	131,889.90
projects independently funded from the SB – other	rows 42+43+44+45	744.80	744.15
including: NIF subsidies associated with asset reproduction programmes	42		
other operational subsidies (not incl. asset reproduction	43	744.80	744.15
institutional R&D subsidies	44		
Targeted R&D subsidies	45		
Contributions in keeping with Art. 18, Par. 2a of the Act on Higher Education	46	2,014,480.00	2,014,480.00
other	47		
other SB chapters	rows	225,824.40	219,732.98
including: projects co-financed using EU funding	rows 50+51+52+53	0.00	0.00
including: NIF subsidies associated with asset reproduction programmes	50		
other operational subsidies (not incl. asset reproduction	51		
institutional R&D subsidies	52		
Targeted R&D subsidies	53		
projects independently funded from the SB – other	rows 55+56+57+58	225,824.40	219,732.98
including: NIF subsidies associated with asset reproduction programmes	55		
other operational subsidies (not incl. asset reproduction	56	3,900.40	3,900.04
institutional R&D subsidies	57		
Targeted R&D subsidies	58	221,924.00	215,832.94
grants	59		
Contributions in keeping with Art. 18, Par. 2a of the Act on Higher Education	60		
other	61		
local authorities (EU funding and participation)	rows 63+68+73+74	3,387.21	3,358.57
including: projects co-financed using EU funding	rows 64+65+66+67	443.89	443.89
including: NIF subsidies associated with asset reproduction programmes	64		
other operational subsidies (not incl. asset reproduction programmes)	65	443.89	443.89
institutional R&D subsidies	66		
Targeted R&D subsidies	67		
projects independently funded from the SB – other departments	rows 69+70+71+72	2,943.32	2,914.68
including: NIF subsidies associated with asset reproduction programmes	69		
other operational subsidies (not incl. asset reproduction programmes)	70	2,943.32	2,914.68
institutional R&D subsidies	71		
Targeted R&D subsidies	72		
grants	73		
other	74		

Name of Item		row no.	Accepted	Used	
			1	2	
II. Capital subsidies, contributions and grants		rows 76+98+136	75	911,647.47	911,326.50
ncluding:	1. from abroad (funding and participation from abroad)	row 77 = 85	76	9,069.63	9,069.63
breakdown by source:		rows 78 to 84 = 85	77	9,069.63	9,069.63
including:	from EU funds with co-financing CR – obtained from a state budget chapter		78	3,008.40	3,008.40
	from EU funds with co-financing CR – obtained from regional budgets		79		
	from EU funds with co-financing CR – obtained independently by the university		80		
	from EU funds without co-financing CR – obtained from a state budget chapter		81		
	from EU funds without co-financing CR – obtained from regional budgets		82		
	from EU funds without co-financing CR – obtained independently by a public university		83		
	other public university foreign sources		84	6,061.23	6,061.23
same as above by use:		rows 86+91+96+97=77	85	9,069.63	9,069.63
including:	projects co-financed using EU funding	rows 87+88+89+90	86	3,008.40	3,008.40
	including: asset reproduction programmes		87		
	not incl. asset reproduction programmes		88	3,008.40	3,008.40
	institutional R&D subsidies		89		
	Targeted R&D subsidies		90		
	projects independently financed from abroad	rows 92 to 95	91	6,061.23	6,061.23
including:	asset reproduction programmes		92		
	not incl. asset reproduction programmes		93	5,974.52	5,974.52
	institutional R&D subsidies		94		
	Targeted R&D subsidies		95	86.71	86.71
	grants	rows 34 + 35	96		
	contributions		97		
2. SB chapters (CR funding and participation)		rows 99+122	98	902,577.84	902,256.87
including:	MEYS chapter	rows 100+105+110+115+120+121	99	897,076.84	896,780.39
	projects co-financed from EU funds – ind. sec. 33	rows 101 to 104	100	530.90	530.90
including:	asset reproduction programmes		101		
	not incl. asset reproduction programmes		102	530.90	530.90
	institutional R&D subsidies		103		
	Targeted R&D subsidies		104		
	projects co-financed using EU funding – other departments	rows 106 to 109	105	0.00	0.00
including:	asset reproduction programmes		106		
	not incl. asset reproduction programmes		107		
	institutional R&D subsidies		108		
	Targeted R&D subsidies		109		
	projects independently financed from the state budget – ind. sec. 33	rows 111 to 114 + G83	110	120,538.00	120,241.55
including:	asset reproduction programmes		111		
	not incl. asset reproduction programmes		112	61,510.00	61,411.88
	institutional R&D subsidies		113	58,892.00	58,693.67
	Targeted R&D subsidies		114	136.00	136.00
	projects independently funded from the state budget – other departments	rows 116 to 119	115	677,007.94	677,007.94
including:	asset reproduction programmes		116	677,007.94	677,007.94
	not incl. asset reproduction programmes		117		
	institutional R&D subsidies		118		
	Targeted R&D subsidies		119		
	contributions in accordance with Art. 18 of the Act on Higher Education Institutions		120	99,000.00	99,000.00
other	x x		121		
other SB chapters		rows 123+128+133+134+135	122	5,501.00	5,476.48
including:	projects co-financed using EU funding	rows 124 to 127	123	0.00	0.00
	including: asset reproduction programmes		124		
	not incl. asset reproduction programmes		125		
	institutional R&D subsidies		126		
	Targeted R&D subsidies		127		
	projects independently financed from the state budget	rows 129 to 132	128	5,501.00	5,476.48
including:	asset reproduction programmes		129		
	not incl. asset reproduction programmes		130	956.00	956.00
	institutional R&D subsidies		131		
	Targeted R&D subsidies		132	4,545.00	4,520.48
	grants		133		
	contributions in accordance with Art. 18, Par. 2a of the Act on Higher Education Institutions		134		
other			135		
3. local authorities (CR funding and participation)		rows 137+140 to +147+148	136	0.00	0.00
including:	projects co-financed using EU funding	rows 138 to 141	137	0.00	0.00
	including: asset reproduction programmes		138		
	not incl. asset reproduction programmes		139		
	institutional R&D subsidies		140		
	Targeted R&D subsidies		141		
	projects independently financed from the state budget	rows 143 to 146	142	0.00	0.00
including:	asset reproduction programmes		143		
	not incl. asset reproduction programmes		144		
	institutional R&D subsidies		145		
	Targeted R&D subsidies		146		
	grants		147		
other			148		

Name of Item	row no.	Accepted	Used
		1	2
III. Other information	rows 40 to 46	149	279,001.00
1. Total grants (operational and capital sources)	rows 151 to 161+193 to 165	150	226,469.00
including: GA CR	151	125,661.00	123,858.61
TA CR	152		
CZECH	153	23,116.00	23,051.07
MIT	154	4,271.00	4,271.00
MH	155	52,532.00	48,365.22
including: IGA	156	52,532.00	48,365.22
MA	157	2,496.00	2,496.00
ME	158	6,977.00	6,903.00
other	159	11,416.00	11,408.52
2. Stipends paid	rows 161+162	160	112,145.48
including: social	161	x	5,044.68
accommodation	162	x	107,100.80

Name of Item	row	balance as of 1	creation (+)	spent (+)	balance as of 31
		1	2	3	4=1+2-3
3. Special sources – total funds (acct. 911)	rows 164 to	163	834,343.06	537,817.79	251,760.78
including: Reserve fund	164	96,318.88	21,183.35	0.00	117,502.23
Fixed Asset Reproduction Fund	165	334,270.33	154,917.73	85,450.43	403,737.63
Stipend Fund	166	61,268.06	48,820.85	31,274.40	78,814.51
Bonus fund	167	25,709.67	12,626.70	5,664.68	32,671.69
Targeted Public Money Fund (TPMF)	168	82,215.62	92,482.24	67,297.81	107,400.05
Social fund	169	23,740.31	30,532.99	23,716.01	30,557.29
Operating Fund	170	210,820.19	177,253.93	38,357.45	349,716.67
4. Targeted Public Money Fund in accordance with Art.	rows	171	12,111.15	16,476.38	9,484.03
of which: for individual R&D projects or research plans	172	11,166.07	13,751.37	8,538.95	16,378.49
other public funding support	173	945.08	2,725.01	945.08	2,725.01

Recapitulation of subsidies (including contributions)

Noninvestment contribution (row 46)	2,014,480.00	2,014,480.00
of which R&D	0.00	0.00
Contribution for capital expenditures (row 120)	99,000.00	99,000.00
Total contributions	2,113,480.00	2,113,480.00

Total noninvestment subsidies (row 1)	1,187,378.87	1,179,462.78
of which R&D (rows 15+16+20+21+29+30+34+35+39+40+44+45+52+53+57+58+66+67+71+72)	877,720.08	870,567.13
Total fixed asset subsidies (row 75)	812,647.47	812,326.50
Total subsidies	2,000,026.34	1,991,789.28

Total noninvestment subsidies and contributions	3,201,858.87	3,193,942.78
of which R&D	877,720.08	870,567.13
Subsidies and contributions for capital expenditures (reduced by contributions from the City of Brno)	911,647.47	911,326.50
Total subsidies and contributions (NIV + INV)	4,113,506.34	4,105,269.28

The difference between cols. 1 and 2 (total subsidies and contributions NIF + INV) of CZK 8,237.06 thousand represents repayments of unspent funds returned to the state budget in accordance with the directives of individual providers.

Total return subsidies:	CZK 8,237.06 thousand
of which: A. NIF subsidy from the SB	CZK 7,916.09 thousand
Including: operational subsidy	CZK 729.38 thousand
research and development subsidy ¹⁾	CZK 6,873.32 thousand
ITU subsidy ²⁾	CZK 28.64 thousand
Subsidies from abroad and other	CZK 284.75 thousand
B. INV fixed asset subsidy	CZK 320.97 thousand
including: operating subsidy	CZK 98.12 thousand
research and development subsidy	CZK 222.85 thousand
a portion of which was returned during 2009:	CZK 1,060.13 thousand
¹⁾ including: SB R&D subsidy	CZK 1,033.28 thousand
²⁾ including: ITU subsidy	CZK 26.85 thousand

1.4 Profit Breakdown

MU does business as a single accounting unit and for internal accounting, monitoring and evaluation of costs and income, is divided into economic units (hereinafter ECU). In 2009 there were 18 such units, 9 of them faculties. Profits and losses for individual MU economic units were discussed at meetings of MU management during the course of 2009, as well as at meetings with ECU management. The MU Academic Senate was presented with profit and loss results for individual quarters and the chairperson of the AS MU was regularly present at MU management meetings.

The university's profit for 2009 was CZK 71.222 million (of which the university's principal activities accounted for CZK 55.186 million and supplementary activities CZK 16.036 million, which is also the after-tax profit. All parts of MU ended the year with positive results (see Table 1.4).

The income tax basis was calculated from the total before-tax profit, adjusted by items increasing or reducing the tax basis in accordance with the provisions of Act No. 586/92 Coll., on Income Tax, as amended.

Table 1.4 **Profit and Loss** (in thous. CZK)

Public university component (by name)	Profit from principal activities	Profit from supplementary activities	Profit total
Faculty of Medicine	24,640.96	570.03	25,210.99
Faculty of Arts	5,454.07	0.00	5,454.07
Faculty of Law	4,118.04	6.00	4,124.04
Faculty of Social Studies	2,325.98	13.72	2,339.70
Faculty of Science	2,924.44	2,568.34	5,492.78
Faculty of Informatics	1,127.52	654.09	1,781.61
Faculty of Education	2,923.40	129.26	3,052.66
Faculty of Sports Studies	1,359.79	268.19	1,627.98
Faculty of Economics and Administration	816.54	394.18	1,210.72
Accommodation and Catering Services (ACS)	-7,783.58	7,834.39	50.81
UCB administration (UCBA)	1.36	0.00	1.36
University Centre Telc (UCT)	83.04	0.00	83.04
SCSSN	104.56	0.00	104.56
Institute of Biology and Analysis (IBA)	0.00	1,024.82	1,024.82
Institute of Computer Science (ICS)	75.19	2,537.37	2,612.56
Language Centre	199.27	0.00	199.27
Office for International Studies	1,553.66	0.00	1,553.66
Rector's Office	15,262.23	35.54	15,297.77
Total	55,186.47	16,035.93	71,222.40

UCBA – University Campus Bohunice Administration

SCSSN – support centre for students with special Needs

2008 profits of CZK 103.940 million were settled in the 2009 accounting period (CZK 21.183 million the reserve fund, CZK 12.627 million the bonus fund and CZK 70.130 million to FRIA).

Table 1.4a **Retained profits, unreimbursed losses as of 31 December of the year in question** (in thous. CZK)

Account 932	2001	2002	2003	2004	2005	2006	2007	2008	2009
	0	0	0	0	0	0	0	0	0

2. Cost earnings analysis

2.1 Income

2.1.1 Contributions and Grants from the Ministry of Education Chapter and Other Chapters of the State Budget and Other Sources

An overview of contributions provided and subsidies from the state budget and other public sources is given in Table 2.1.1. These sources include targeted funding for multiyear projects funded from the EU budget and co-financed from the budget of the CR (particularly OP Education for Competitiveness projects, hereinafter OP EC).

Contributions and subsidies from the state budget (ordinary and capital) without programme funding in 2009 totalled CZK 3,436 million, of which the MEYS chapter accounted for CZK 3,065 million (representing 5% growth). Other chapters of the state budget and local authority budgets provided subsidies of CZK 234 million (growth of 44%), while subsidies from abroad and other public sources specially targeting projects co-funded by the EU totalled CZK 138 million. Repayments of unspent subsidies were CZK 8.238 million, i.e., 0.2% of subsidies provided for 2009.

The chief source of funding for MU's operation and activities in 2009 consisted of contributions and subsidies provided by the MEYS chapter. A detailed overview of the structure and volume of individual items is given in Table 6.1. The breakdown is done according to indicators A – U, subsidies for student accommodation and meals, and noninvestment subsidies for research and development from chapter 333 – MEYS, including settlement of accounts with the state budget.

MEYS subsidies distributed normatively, i.e., a noninvestment contribution for educational activities (Indicator A) and subsidies for specific research added up to CZK 1,898 million in 2009, 44% of total income. CZK 1,766 million of this consisted of the noninvestment contribution for educational activities (representing 4% growth over 2008) and support for specific research took up the remaining CZK 132 million (9% growth). Because of the impact of Decree No. 504/2002 Coll. on the creation of FRIA, MU requested an exchange of a portion of the contribution originally awarded for indicators A+B for a capital expenditure subsidy in the amount of CZK 99 million. This amount was used to fund extra-Programme activities, particularly of a construction character (CZK 80 million). The noninvestment contribution originally granted by MEYS for educational activities (indicators A+B) was reduced by an identical amount, i.e., CZK 99 million. 8% growth was recorded in funding from public sources to support research and development, from CZK 870 million in 2008 to CZK 941 million in 2009.

Noninvestment research and development subsidies increased from CZK 777 million in 2008 to CZK 878 million in 2009 (13% growth). CZK 626 million of this was provided from the MEYS chapter, CZK 222 million from other state budget chapters and CZK 30 million out of her research subsidy from abroad. The share represented by noninvestment research and development subsidies of total income in 2009 was 20%. The investment subsidy for research and development in 2009 was CZK 64 million (a drop of 31 %). A drop took place in investment subsidies for research, principally because of amendments to the law on research and development, such that new R&D programmes are not being announced and existing R&D programmes have already received funding for equipment during the first years of their implementation.

Noninvestment contributions and subsidies for educational activities and operations (both normative and targeted) not including research and development were provided in the amount of CZK 2,324 million, CZK 2,219 million of which was from the MEYS chapter, CZK 7 million from other state budget chapters and from local authority budgets, CZK 36 million from abroad and CZK 62 million for other projects, particularly projects co-financed by the EU. Normative noninvestment subsidies for student accommodation and meals in 2009 were provided in the amount of CZK 25 million and accounted for only 12.6% of total DCA income.

Table 2.1.1 Income from MEYS chapter transfers, from other state budget chapters and other public sources, not including programme funding
Funding provided for 2009 in thous. CZK

row no.	Income from public sources		University		Dormitories and cafeterias		Total sans R&D		Operation NIF + INV cols. 5+6	Research and development		Research and development NIF + INV cols. 8+9		total public funding		Total NEI+INV (cols. 11+12)	Used without transfer to funds	transfer to funds	Repayment (cols. 13-14-15)
			ordinary	capital	ordinary	capital	ordinary	capital		ordinary	capital			ordinary	capital				
			1	2	3	4	5	6	7	8	9	10		11	12	13	14	15	16
1	MEYS funding		2,194,332	160,510	24,787	0	2,219,119	160,510	2,379,629	625,895	59,028	684,923		2,845,014	219,538	3,064,552	2,851,770	210,974	1,808
	Contribution from the MEYS chapter *)		2,014,480	99,000			2,014,480	99,000	2,113,480			0		2,014,480	99,000	2,113,480	1,917,612	195,868	0
	Subsidy from the MEYS chapter **)		179,852	61,510	24,787	0	204,639	61,510	266,149	625,895	59,028	684,923		830,534	120,538	951,072	934,158	15,106	1,808
2	total from state budget chapters (not incl. MEYS)		3,900	956	0	0	3,900	956	4,856	221,924	4,545	226,469		225,824	5,501	231,325	223,865	1,344	6,116
	GA CR						0	0	0	124,000	1,661	125,661		124,000	1,661	125,661	122,893	966	1,802
	CZECH SCIENCE						0	0	0	23,116		23,116		23,116	0	23,116	22,805	246	65
	MH		130				130	0	130	49,648	2,884	52,532		49,778	2,884	52,662	48,494	1	4,167
	MC		1,149				1,149	0	1,149	421		421		1,570	0	1,570	1,569	0	1
	MRD						0	0	0	1,277		1,277		1,277	0	1,277	1,277	0	0
	MLSA						0	0	0	450		450		450	0	450	450	0	0
	NSA						0	0	0	1,531		1,531		1,531	0	1,531	1,524	0	7
	SONS						0	0	0	5,125		5,125		5,125	0	5,125	5,125	0	0
	MIT						0	0	0	4,271		4,271		4,271	0	4,271	4,271	0	0
	Ministry of Defence						0	0	0	2,362		2,362		2,362	0	2,362	2,362	0	0
	MFA		2,621	956			2,621	956	3,577			0		2,621	956	3,577	3,577	0	0
	MA						0	0	0	2,496		2,496		2,496	0	2,496	2,478	18	0
	ME						0	0	0	6,977		6,977		6,977	0	6,977	6,790	113	74
	MT									250		250		250	0	250	250	0	0
3	from other public sources (e.g., municipalities, ITUs, state funds)		2,943	0	0	0	2,943	0	2,943	0	0	0		2,943	0	2,943	2,914	0	29
	City of Brno		155				155	0	155			0		155	0	155	155	0	0
	SMR		2,788				2,788	0	2,788			0		2,788	0	2,788	2,759	0	29
	Other ITU						0	0	0			0		0	0	0		0	0
4	total from abroad including EU and other:		98,176	9,514	0	0	98,176	9,514	107,690	29,901	87	29,988		128,077	9,601	137,678	111,041	26,352	285
	EU subsidies		31,520				31,520	0	31,520	24,957		24,957		56,477	0	56,477	32,238	24,062	177
	Other subsidies from abroad		4,532				4,532	0	4,532	4,944	87	5,031		9,476	87	9,563	7,165	2,290	108
	OP EC SMR		1,577				1,577	0	1,577			0		1,577	0	1,577	1,577	0	0
	MEYS – OPEC		56,511	3,539			56,511	3,539	60,050			0		56,511	3,539	60,050	60,050	0	0
	MF CR – Norwegian Funds		333	5,975			333	5,975	6,308			0		333	5,975	6,308	6,308	0	0
	SMR – ETC Austria – CR ***)		3,703				3,703	0	3,703			0		3,703	0	3,703	3,703	0	0
5	Total contributions + subsidies: (rows 1+2+3+4+5)		2,299,351	170,980	24,787	0	2,324,138	170,980	2,495,118	877,720	63,660	941,380		3,201,858	234,640	3,436,498	3,189,590	238,670	8,238

^{*)} Details in Table 6.1 (col. 1).

^{***)} SMR – ETC Austria – CR

The following table, Table 2.1.1.1 gives an overview of public funding provided from 2005 – 2009:

Table 2.1.1.1 **Public funding provided 2005 – 2009**

a) Contributions/subsidies from the MEYS chapter (in thous. CZK)

row no.	type of subsidy	Provided as of 31 December					index 09/08
		2005	2006	2007	2008	2009	
1	NIF contributions and subsidies MEYS University Department not incl. prog. funding	1,990,426	2,297,653	2,538,796	2,709,127	2,844,269	1.05
	contributions/subsidies not incl. R&D	1,534,797	1,807,320	1,958,461	2,099,479	2,193,587	1.04
	of which: Indicator A – programmes of study	1,311,490	1,486,865	1,591,943	1,697,320	1,765,866	1.04
	for accommodation and meals	41,768	16,674	18,415	25,544	24,787	0.97
	for research and development	413,861	473,659	561,920	584,104	625,895	1.07
	targeting programmes	59,014	360,744	122,904	140,652	132,194	0.94
2	other NIF subsidies chap. 333 MEYS	553	469	1,263	659	745	1.13
	other MEYS departments	553	469	1,263	659	745	1.13
3	Total NIF contributions/subsidies MEYS (incl. prog. funding)	1,990,979	2,298,122	2,540,059	2,709,786	2,845,014	1.05
	investment – prog. funding	828,976	744,222	228,863	319,735	677,008	2.12
	contributions to capital expenditures		67,000	75,040	58,907	99,000	1.68
	other not incl. R&D (UDF, I, E&F)	39,392	79,028	48,534	66,498	61,510	0.92
	for research and development	93,032	147,668	99,257	90,363	59,028	0.65
4	Total MEYS investment contributions/subsidies	961,400	1,037,918	451,694	535,503	896,546	1.67
5	total MEYS contributions/subsidies (rows 3 + 4)	2,952,379	3,336,040	2,991,753	3,245,289	3,741,560	1.15

b) Subsidies from Other State Budget Chapters and Other Public Sources (in thous. CZK)

row no.	type of subsidy	Provided as of 31 December					index 09/08
		2005	2006	2007	2008	2009	
1	noninvestment subsidies – other SB	123,036	133,924	146,202	157,305	225,824	1.44
	of which research & development	5,730	130,979	145,780	153,662	221,924	1.44
2	from municipalities, independent territorial units, state funds	1,743	3,301	2,384	2,248	2,943	1.31
3	from abroad and other	74,014	77,017	75,159	78,356	128,077	1.63
	of which research & development	25,783	27,845	12,635	39,401	29,901	0.76
4	total noninvestment subsidies (rows 1 to 3)	198,793	214,242	223,745	237,909	356,844	1.50
5	investment – other SB	14,704	2,117	6,139	1,855	5,501	2.97
	of which research & development	5,730	1,817	4,250	1,015	4,545	4.48
6	municipality	0			400	0	0.00
7	from abroad incl. EU and others	40		370	1,780	9,601	5.39
8	Total investment subsidies	14,744	2,117	6,509	4,035	15,102	3.74
9	total other subsidies (rows 4 + 8)	213,537	216,359	230,254	241,944	371,946	1.54

c) Total contributions/donations (NIF +INV) without programme funding (in thous. CZK)

row no.	type of subsidy	Provided as of 31 December					index 09/08
		2005	2006	2007	2008	2009	
1	Non-investment subsidies from chap. 333 – MEYS	1,990,979	2,298,122	2,540,059	2,709,786	2,845,014	1.05
	of which research & development	413,861	473,659	561,920	584,104	625,895	1.07
2	other SB	123,036	133,924	146,202	157,305	225,824	1.44
	of which research & development	5,730	130,979	145,780	153,662	221,924	1.44
3	municipality	1,743	3,301	2,384	2,248	2,943	1.31
4	from abroad incl. EU and others	74,014	77,017	75,159	78,356	128,077	1.63
	of which research & development	25,783	27,845	12,635	39,401	29,901	0.76
5	total noninvestment subsidies	2,189,772	2,512,364	2,763,804	2,947,695	3,201,858	1.09
6	investment from Ch. 333 – MEYS	132,424	293,696	222,831	215,768	219,538	1.02
	of which research & development	93,032	147,668	99,257	90,363	59,028	0.65
7	other SB	14,704	2,117	6,139	1,855	5,501	2.97
	of which research & development	5,730	1,817	4,249	1,015	4,545	4.48
8	municipality	0	0	0	400	0	0.00
9	from abroad incl. EU and others	40	0	370	1,780	9,601	5.39
10	Total investment subsidies	147,168	295,813	229,340	219,803	234,640	1.07
11	total subsidies (rows 5 + 10)	2,336,940	2,808,177	2,993,144	3,167,498	3,436,498	1.08

d) Total contributions/donations (NIF +INV) including programme funding (in thous. CZK)

row no.	type of subsidy	Provided as of 31 December					index 09/08
		2005	2006	2007	2008	2009	
1	Non-investment subsidies from chap. 333 – MEYS	1,990,979	2,298,122	2,540,059	2,709,786	2,845,014	1.05
	of which research & development	413,861	473,659	561,920	584,104	625,895	1.07
2	other SB	123,036	133,924	146,202	157,305	225,824	1.44
	of which research & development	5,730	130,979	145,780	153,662	221,924	1.44
3	municipality	1,743	3,301	2,384	2,248	2,943	1.31
4	from abroad	74,014	77,017	75,159	78,356	128,077	1.63
	of which research & development	25,783	27,845	12,635	39,401	29,901	0.76
5	total noninvestment subsidies	2,189,772	2,512,364	2,763,804	2,947,695	3,201,858	1.09
6	investment from Ch. 333 – MEYS	961,400	1,037,918	451,694	535,503	896,546	1.67
	of which research & development	93,032	147,668	99,257	90,363	59,028	0.65
7	other SB	14,704	2,117	6,139	1,855	5,501	2.97
	of which research & development	5,730	1,817	4,250	1,015	4,545	4.48
8	municipality	0	0	0	400	0	0.00
9	from abroad including EU and other	40	0	370	1,780	9,601	5.39
10	Total investment subsidies	976,144	1,040,035	458,203	539,538	911,648	1.69
11	total subsidies (rows 5 + 10)	3,165,916	3,552,399	3,222,007	3,487,233	4,113,506	1.18

e) non-investment funding in support of research and development (in thous. CZK)

row no.	Provider	2005	2006	2007	2008	2009	index 09/08
1	From the MEYS chapter (Tab. 2.1.2.1)	413,861	473,659	561,920	584,104	625,895	1.07
	including: Specific research	99,469	112,915	119,959	121,970	132,462	1.09
	International cooperation				932	2,398	2.57
	Research Plans	255,378	256,394	319,057	319,970	358,841	1.12
	INFOZ, IN	12,057	12,683	13,340	14,029	2,455	0.17
	1M Research Centre	34,274	34,997	41,604	40,809	42,576	1.04
	CONTACT	580	1,667	2,113	5,155	3,807	0.74
	COST	2,789	2,415	2,374	1,500	1,200	0.80
	1K	2,845	1,458	252	0	0	
	2B Health and Quality of Life		10,048	22,817	29,305	30,711	1.05
	2D Social and Economic Development of Society		628	1,354	2,040	1,323	0.65
	2E Human Resources				3,603	3,991	1.11
	LA - INGO	1,263	6,624	0	611	2,050	3.36
	LC – Basic Research Centre	5,206	33,830	39,050	44,180	44,081	1.00
2	Total from state budget chapters (not incl. MEYS)	120,869	130,979	145,780	153,662	221,924	1.44
	including: GA CR	61,224	64,725	75,758	91,738	124,000	1.35
	GA AS CR	22,123	25,950	25,482	27,073	23,116	0.85
	IGA Ministry of Health	21,274	24,571	23,454	12,571	49,648	3.95
	Ministry of Culture	1,148	192	239	451	421	0.93
	Ministry for Regional Development	2,625	2,600	1,070	1,300	1,277	0.98
	Ministry of Labour and Social Affairs	5,123	6,418	5,210	3,236	450	0.14
	Ministry of the Interior	100					
	NSA	624	748	960	1,311	1,531	1.17
	MIT	400	752	4,250	4,271	4,271	1.00
	SONS	0	0	0	0	5,125	
	Ministry of Foreign Affairs	142	0	0	0	0	0.00
	Ministry of Agriculture	2,245	2,724	2,859	3,098	2,496	0.81
	Ministry of the Environment	3,550	2,000	6,252	7,161	6,977	0.97
	Ministry of Defence			246	1,137	2,362	2.08
	Ministry of Transport				315	250	0.79
	Association of Innovative Entrepreneurship	291	299				
3	Total from municipalities, independent territorial units, state funds	0	0	0	0	0	0
	including: Brno City Municipality			0	0	0	
	Southern Moravia Region			0	0	0	
4	Total from abroad and other	25,783	27,845	12,635	39,401	29,901	0.76
	including: EU (esp. framework programmes)	24,828	23,274	10,685	36,191	24,957	0.69
	NATO		0	146		418	
	Other	955	4,571	1,804	3,210	4,526	1.41
5	Total NIF R&D subsidy (rows 1+2+3+4)	560,513	632,483	720,335	777,167	877,720	1.13

f) Capital subsidies in support of research and development (in thous. CZK)

row no.	Provider	2005	2006	2007	2008	2009	index 09/08
1	Total from MEYS Chapt. 333	93,032	147,668	99,257	90,363	59,028	0.65
	Research Plans	84,022	86,170	83,554	88,883	58,892	0.66
	INFOZ, 1N					75	
	1M Research Centre	1,621	994	540	0	0	
	COST	500			350		
	1K						
	2B Health and Quality of Life		11,773	3,985	1,130	61	0.05
	LA - INGO	4,000	460				
	LC – Basic Research Centre	2,889	48,271	11,178			
2	Other SB chapters – system. subsidies	5,730	1,817	4,250	1,015	4,545	4.48
	including: GA CR	319	601	1,256	815	1,661	2.04
	GA AS CR	3,950	647	736			
	IGA MH		296	332		2,884	
	MLSA	121					
	NSA	240	273				
	Ministry of Defence				200		
	MIT/SONS/CEA	1,100		1,926			
3	Subsidies from local authorities		0	0	0	0	
4	Subsidies from abroad	9	0	370	1,485	87	0.06
5	Total INV R&D subsidy (rows 1+2+3+4)	98,771	149,485	103,877	92,863	63,660	0.69

g) total support for research and development from public funding (NIF + INV, in thous. CZK)

row no.	Provider	2005	2006	2007	2008	2009	index 09/08
1	From the MEYS chapter (Tab. 2.1.2.1)	506,893	621,327	661,177	674,467	684,923	1.02
	including: Specific research	99,469	112,915	119,959	121,970	132,462	1.09
	Co financing of int'l projects				932	2,398	2.57
	Research Plans	339,400	342,564	402,611	408,853	417,733	1.02
	1N	12,057	12,683	13,340	14,029	2,530	0.18
	1M Research Centre	35,895	35,991	42,144	40,809	42,576	1.04
	CONTACT	580	1,667	2,113	5,155	3,807	0.74
	COST	3,289	2,415	2,374	1,850	1,200	0.65
	1K	2,845	1,458	252	0	0	0.00
	2B Health and Quality of Life	0	21,821	26,802	30,435	30,772	1.01
	2D Social and Economic Development of Society	0	628	1,354	2,040	1,323	0.65
	2E Human Resources				3,603	3,991	1.11
	LA - INGO	5,263	7,084	0	611	2,050	3.36
	LC – Basic Research Centre	8,095	82,101	50,228	44,180	44,081	0.88
2	Total from state budget chapters (not incl. MEYS)	126,599	132,796	150,030	154,677	226,469	1.46
	including: GA CR	61,543	65,326	77,014	92,553	125,661	1.36
	GA AS CR	26,073	26,597	26,218	27,073	23,116	0.85
	IGA Ministry of Health	21,274	24,867	23,786	12,571	52,532	4.18
	Ministry of Culture	1,148	192	239	451	421	0.93
	Ministry for Regional Development	2,625	2,600	1,070	1,300	1,277	0.98
	Ministry of Labour and Social Affairs	5,244	6,418	5,210	3,236	450	0.14
	Ministry of the Interior	100	0	0	0	0	0.00
	NSA	864	1,021	960	1,311	1,531	1.17
	MIT	1,500	752	6,176	4,271	4,271	1.00
	SONS	0	0	0	0	5,125	
	Ministry of Foreign Affairs	142	0	0	0	0	0.00
	Ministry of Agriculture	2,245	2,724	2,859	3,098	2,496	0.81
	Ministry of the Environment	3,550	2,000	6,252	7,161	6,977	0.97
	Ministry of Defence			246	1,337	2,362	1.77
	Ministry of Transport				315	250	0.79
	Association of Innovative Entrepreneurship	291	299	0	0	0	
3	Subsidies from local authorities	0	0	0	0	0	
4	Subsidies from abroad	25,792	27,845	13,005	40,886	29,988	0.73
5	Total NIF + INV R&D subsidy (rows 1+2+3+4)	659,284	781,968	824,212	870,030	941,380	1.08

2.1.2 Overview of Selected Actual Earnings

The university's own income for 2009 (not including public funding) of CZK 1,104 million represented 26% of MU's total income. This represented year-on-year growth over 2008 of CZK 105 million in absolute values. An overview of this is presented in Table 2.1.2.

Table 2.1.2 **Overview of selected sources of university income** (in thous. CZK)

row no.	Item	Principal activity	Supplementary activity	Total as of 31 December 2009
	1	2	3	4
1	study fees (Art. 58 of Act No. 111/1998 Coll.)	143,362.88		143,362.88
2	lifelong learning fees (Art. 60 of Act No. 111/1998 Coll.)	53,646.96	0.00	53,646.96
3	gifts and other targeted contributions	62,469.77	25.00	62,494.77
4	interest	16,297.69	0.00	16,297.69
5	reimbursement for damage, shortages and loss	743.27	0.00	743.27
6	contractual fines and late payment charges	3,872.72	0.00	3,872.72
7	transfer of subsidies from beneficiaries	52,924.72	0.00	52,924.72
8	rent	7,383.28	1,099.63	8,482.91
9	revenues from sales of goods	1,192.90	11,074.52	12,267.42
10	revenues from sales of products	9,667.57	2,084.39	11,751.96
11	revenues from sales of other services	169,888.34	115,924.28	285,812.62
12	including: dormitory fees	80,260.05	0.00	80,260.05
13	other accommodation	4,570.09	23,731.96	28,302.05
14	cafeteria revenues for meals	30,682.86	6,881.04	37,563.91
15	from advertising	4,461.91	2,297.20	6,759.11
16	from conference fees	1,984.95	281.92	2,266.87
17	other services	23,812.87	81,806.02	105,618.89
18	revenues from sales of material	380.83	394.13	774.96
19	revenues from asset sales	0.84	0.00	0.84
20	from securities sales			0.00
21	from shares in profits and dividends			0.00
22	settlement of fund accounts	167,713.91	0.00	167,713.91
23	of which: use of the stipend fund	31,274.40	0.00	31,274.40
24	use of the bonus fund	5,664.68	0.00	5,664.68
25	use of the social fund	23,716.01	0.00	23,716.01
26	use of TPMF – gifts	36,471.17	0.00	36,471.17
27	use of TPMF – funding from abroad	21,206.42	0.00	21,206.42
28	use of TPMF – subsidies	8,766.88	0.00	8,766.88
29	use of OF	38,357.46	0.00	38,357.46
	use of FRIA	2,256.89	0.00	2,256.89
30	other additional income from the write-off of assets acquired from the SB	265,715.08	0.00	265,715.08
31	Other	17,698.79	280.61	17,979.40
32	Own income total	972,959.55	130,882.57	1,103,842.12

A substantial portion of the university's self generated income is represented by study fees, amounting to CZK 197 million. Of this amount, CZK 143 million is for study fees in accordance with Art. 58 of Act No. 111/1998 Coll., on Higher Education, well CZK 54 million is from fees charged for paid lifelong learning in accordance with Art. 60 of Act No. 111/1998 Coll. Fees for nonstandard terms of study and study in other programmes of study have been included in income since 1/7/2007 (account 6*) and simultaneously included in stipend fund creation costs as a tax-deductible expense.

A significant portion of the university's own sources of income consists of income from dormitories and other accommodation (CZK 109 million), with dormitory fees accounting for CZK 80 million of that. Starting 1 October 2005, MEYS ceased to provide universities with housing subsidies, meaning students now paid the full price for dormitory accommodation. If they fulfil the conditions, students have the right to a housing stipend and may decide themselves whether to use the stipend for an MU dormitory or to use it for other accommodation.

2.1.3 Study Fees

Table 2.1.3 **Study fees** (in thous. CZK)

row no.	Item	creation of the stipend fund (911 8*)	income
		<i>1</i>	<i>2</i>
1	fees for tasks connected to admission proceedings (Art. 58, Par. 1)	x	26,239.21
2	fees for foreign language study (Art. 58, Par. 5)	x	68,302.81
3	fees for nonstandard terms of study (Art. 58, Par. 3)	48,631.10	48,631.10
4	fees for study in other programmes (Art. 58, Par. 4)	189.75	189.75
5	Total		143,362.88

Creation of the stipend fund was not accounted for in a unified manner until 2007. Study fees were partially included in income and partially directly in the stipend fund with deposit into account 911.8. As of 1 July 2007, procedures for accounting the creation and expenditure of the stipend fund were unified.*

Debts incurred by students for fees charged for nonstandard terms of study and further study are entered on the date the decision to charge a fee takes effect, for deposit in account 649.131 – Study Fees. A record is simultaneously made in costs in account 549.600 of the transfer to the stipend fund and a deposit to account 911.810 – Stipend Fund. The faculty's economic department carries out its accounting based upon a set of fee allocations received from the faculty's academic department. The date of the chargeable event and the obligation to declare tax occurs when the decision to assess the fee takes effect. If the study fee is paid before the decision takes effect, an accounting is made of the debt and simultaneously of the creation of the fund, as of the date payment is accepted. The resulting stipend payment from the stipend fund is accounted in costs using account 549.1* and a record is simultaneously made of the decrease in the stipend fund 911.810 and in accordance with Decree 504/2002 Coll. in the same amount as the income listed on account 648.811 – Stipend Fund Accounting.

2.1.4 Overview of Income for 2005 – 2009

Table 2.1.4 – Income and its development 2005 – 2009 (in thous. CZK)

row no.	Item	2009	2008	2007	2006	2005
1	internal production revenue	11,752	9,558	10,268	9,722	8,351
2	revenues from sales of services	415,785	387,535	350,136	306,596	271,396
3	of which: dormitory fees	80,260	78,274	76,287	73,432	59,337
4	other accommodation	28,302	31,085	26,956	22,123	15,191
5	for student meals	27,843	21,851	17,795	15,473	13,549
6	for employee meals	2,834	2,720	2,646	3,191	3,417
7	other meals	4,592	3,643	3,993	4,592	6,950
8	for rent	8,484	7,722	7,212	6,647	6,085
9	lifelong learning	53,647	53,123	55,405	56,875	48,547
10	self-payers	68,303	68,303	51,888	30,255	21,269
11	Other	141,520	120,814	107,954	94,008	97,051
12	revenues from sales of goods	12,267	10,696	12,578	12,434	12,000
13	change in the status of inventories, products and animals	2,697	1,586	1,683	725	31
14	capitalization of materials and internal services	706	241	1,171	1,155	1,695
15	contractual fines and late payment charges	3,873	5,090	5,009	1,376	362
16	current account interest	16,298	46,727	31,573	17,853	13,831
17	currency gains	952	472	-2	115	601
18	accounting fund use in profits ¹⁾	167,714	141,354	164,190	69,210	16,117
19	of which: bonus fund	5,665	6,064	5,715	5,711	5,932
20	social fund	23,716	21,925	19,954	12,215	
21	TPMF, of which:		47,137	43,264	40,405	0
22	TPMF – use of gifts	36,471	21,536	20,087	16,432	
23	TPMF – use of funding from abroad	21,206	17,815	19,414	16,589	
24	TPMF – use of subsidies	8,767	7,787	3,763	7,384	
25	FRIA	2,257				
26	stipend fund	31,274	15,139	11,461	10,879	10,014
27	OF	38,357	51,087	83,795		
28	short-term asset fund					171
29	other income	408,311	346,696	290,401	211,722	159,810
30	of which: income for co-researchers	52,925	38,208	38,369	35,644	26,226
31	for admissions proceedings	26,748	25,381	28,598	24,671	25,038
32	study fees	48,821	36,989	26,014		
33	settlement of accounts for income from write-offs and remainder value ^{2), 3)}	265,715	239,438	192,438	142,591	100,501
34	revenues from asset sales	776	792	2,309	9,825	465
35	targeted contributions accepted, gifts	58,532	47,089	36,701	27,993	11,001
36	other	4,180	1,582	149	105	66
37	own income total	1,103,842	999,418	906,166	668,831	495,726
38	total subsidies	3,193,943	2,945,164	2,760,598	2,505,642	2,179,940
39	of which: operating subsidies from the SB	3,135,855	2,939,852	2,727,338	2,477,434	2,173,434
40	subsidies for multiyear projects co-financed by the EU	58,088	5,312	33,260	28,208	6,506
41	Total income	4,297,785	3,944,582	3,666,764	3,174,473	2,675,666

year-on-year growth

1.09

1.08

1.16

1.19

1.20

ratio of own income to total income

0.26

0.25

0.25

0.21

0.19

¹⁾ fund use (with the exception of capital expenditures financed by FRIA) is accounted under income

²⁾ since 2005, write-offs of assets not acquired via subsidies have also been accounted under income (Art. 38 of Decree 504/2002 Coll.)

³⁾ corresponds to costs in activity 1921 (accounts 546+548+551+552)

Total income for 2009 was CZK 4,298 million, representing a 10% increase over 2008.

The amount of income is influenced by changes in the accounting methodology for write-offs in accordance with Decree No. 504/2002 Coll., particularly accounting for amounts corresponding to write-offs of assets acquired from subsidies under income (CZK 266 million). Fund use is also accounted under income (CZK 168 million) and the introduction of new university funds significantly influences the amount accounted for under income.

row no.	Item	2009	2008	2007	2006	2005
1	Total income	4,297,785	3,944,582	3,666,764	3,174,473	2,675,666
2	Own income (not incl. subsidies)	1,103,842	999,418	906,166	668,831	495,726
3	of settlement of accounts for income which: from write-offs	265,715	239,438	192,438	142,591	100,501
4	use of funds under income	167,714	141,354	164,190	69,210	16,117
5	own income not incl. subsidies, write-offs and fund use	670,413	618,626	549,538	457,030	379,108
6	Row 5 shows year-on-year growth (own income reduced by subsidies, write-offs and fund use)	1.08	1.13	1.20	1.21	1.17
7	Index – the ratio of own income to total income as shown by the accounting (row 2/1)	0.26	0.25	0.25	0.21	0.19
8	Index – the ratio of reduced own income to total income as shown by the accounting (row 5/1)	0.16	0.16	0.15	0.14	0.14
9	Income from write-offs expressed as a percentage of total income	6.18%	6.07%	5.25%	4.49%	3.76%

The amount accepted by researchers who are subsidy beneficiaries for research and development projects for which they have an obligation to transfer funding to MU as co-beneficiary in an amount approved by the subsidy provider (CZK 53 million) has an important impact on profits. This amount is not accounted by MU in account 691 – Subsidies, but rather in account 649 – Other Income. On the other hand, the beneficiary creates an accounting record for the subsidy in its total allocated amount, including the amount transferred to the co-beneficiary and also settles the entire subsidy account with the provider.

2.2 Cost

2.2.1 Overview of Selected Costs

2009 costs totalled CZK 4,227 million, a 10% increase over 2008.

Personnel expenses for wages were the highest cost item (CZK 1,628 million, of which CZK 2.141 million was costs for illness), followed by charges for health insurance and social security (CZK 500 million) and for the creation of a social fund in the amount of 2% of wages (CZK 31 million). Together these items accounted for 51% of overall costs in 2009.

Fixed asset write-offs, including write-offs of the residual value of disposed assets, created a significant cost item, amounting to CZK 332 million. Under changes in the accounting methodology, the write-off of assets acquired from subsidies (CZK 266 million) is dealt with independently. These have not been a source of FRIA creation since 2005. The share of write-offs for assets not acquired from subsidies (CZK 66 million), which are still used for FRIA creation, amounted to only 20% of total write-offs in 2009. Write-offs of assets acquired under subsidies increased CZK 26 million over 2008, chiefly as a result of new buildings in the UCB being introduced.

CZK 66 million (representing a 34% drop) was spent on repairs and maintenance. Travel expenses totalled CZK 71 million, with trips abroad accounting for CZK 58 million of this. These costs are primarily connected to mobility on the part of teaching employees and participation in international conferences associated with research and development projects underway. They are showing long-term growth.

The university spent CZK 1.840 million to insure MU assets, CZK 8.3 million of which was for mandatory coverage. Rental costs in 2009 work CZK 36 million, primarily for the rent of buildings for faculties awaiting new space at UCB.

Total stipends were CZK 355 million. A breakdown of stipends paid and the sources of their funding is given in Table 7.2.

Table 2.2.1 Overview of selected noninvestment costs (in thous. CZK)

row	Item	Principal	Supplementary	Total
1	personnel costs	1,587,342	40,488	1,627,830
2	of which: wages	1,490,026	34,418	1,524,444
3	sick pay	2,097	44	2,141
4	OPIE (OPE)	94,692	6,026	100,718
5	Other	527	0	527
6	levies (health insurance, soc. security)	488,961	11,217	500,178
7	employee meals	16,060	232	16,292
8	travel expenses	69,060	1,588	70,648
9	including: Abroad	57,723	746	58,469
10	Domestic	11,337	842	12,179
11	rent	35,779	564	36,343
12	fixed asset insurance	1,840	0	1,840
13	materials	287,762	10,135	297,897
14	of which: minor assets	107,907	2,257	110,164
15	energy, water, steam, gas	123,628	5,954	129,582
16	repairs, maintenance	62,833	2,952	65,785
17	write-offs ^{*)}	326,215	1,874	328,089
18	of which: write-offs of assets from subsidies	265,715	0	265,715
19	disposed asset res. value write-offs	3,800	0	3,800
20	res. value of assets sold	0	0	0
21	subsidy transfers to co-beneficiaries	77,458	0	77,458
22	stipends	354,380	698	355,078
23	of which: from the stipend fund	31,274	0	31,274
24	fund transfers	345,986	691	346,677
25	of which: OF	177,254	0	177,254
26	TPMF	90,069	0	90,069
27	soc. Fund	29,842	691	30,533
28	stipend fund	48,821	0	48,821
29	other fund use	67,738	0	67,738
30	of which: bonus fund	5,665		5,665
31	OF	38,357		38,357
32	soc. fund (pension insurance)	23,716		23,716
33	reserve fund	0		0
34	other	262,874	38,454	301,328
35	total costs	4,111,716	114,847	4,226,563

^{*)} not including the residual value of disposed assets. These are shown independently in row 19 (total write-offs were CZK 331,889 thou..).

2.2.2 Employment and Wages

Of the 3,396 MU employees counted, 1,545 were academic and research employees and 1,851 non-academic employees.

The share of total costs in 2009 represented by wages paid from all sources (including OPE and wages paid from the remuneration fund net of sick pay) net of social security and health insurance charges was CZK 1,626 million, i.e., 38%.

Of this amount, CZK 1,370 million was paid from chap. 333 of MEYS, i.e., 84% of wages (CZK 322 million for R&D, 20% of wages) and the average wage net of DCA from MEYS sources and the bonus fund was CZK 37,455.

Table 2.2.2 **Employment and wages** (in thous. CZK)

row no.	Indicator	Note	UNIVERSITY	DCA	Total
1	Average recorded number of employees for 2009 (total)		3,193	203	3,396
2	including: academic employees ¹⁾		1,471		1,471
3	researchers		74		74
4	other ²⁾		1,648	203	1,851
5	Wages paid from chap. 333 – MEYS not incl. R&D	(row 7 - row 6)	1,036,277	11,510	1,047,787
6	Wages paid from chap. 333 – MEYS R&D only	row 0305 of sheet P1b-04	322,419		322,419
7	Wages paid from chap. 333 – MEYS	row 0307 of sheet P1b-04	1,358,696	11,510	1,370,206
8	including: wages		1,300,681	11,406	1,312,087
9	of which: R&D		315,494		315,494
10	OPIE (formerly OPE)		58,015	104	58,119
11	of which: R&D		6,925		6,925
12	Wages paid from funds		7,707		7,707
13	Wages paid from chap. 333 and funds	row 7+12	1,366,403	11,510	1,377,913
14	including: academic employees		760,325		760,325
15	researchers		31,248		31,248
16	other employees		574,830	11,510	586,340
17	Average monthly wage for 2009 in CZK without OPIE (OPE) and funds	from row 8	37,455	14,207	
18	including: academic employees		41,048		
19	research employees		34,481		
20	other employees		30,570	14,207	
21	Average monthly wage for 2008 in CZK without OPIE (OPE) and FO		35,948	12,609	
22	Wage growth 2009 vs. 2008 in %		4.19%	12.67%	
23	Funding for wages paid in 2009 from other sources (not using chap. 333) excluding R&D		88,278	21,997	110,275
24	including: grants and programmes from other chapters		79,793	21,997	101,790
25	other (abroad, gifts, etc.)		8,485		8,485
26	Wages paid in 2009 from other R&D sources (not incl. chap. 333)	row 0306 of sheet P1b-04	97,082		97,082
27	Supplementary activity	row 0308 of sheet P1b-04	33,796	6,627	40,423
28	Total wages paid (sum of rows 13+23+26+27)	row 0311 of sheet P1b-04 and Profit and Loss Statement	1,585,559	40,134	1,625,693

¹⁾ corresponds to "teaching" using the terminology of sheet P1b-04

²⁾ Corresponds to "nonteaching" using the terminology of sheet P1b-04

The difference between sheet P1b-04 and the profit and loss statement is CZK 2,137 thousand. CZK 2,141 thousand consists of sick pay entered under account 521* and CZK -4 thousand in wage cost refunds from the court (LF).

2.2.3 Cost Overview for 2005 – 2009

Table 2.2.3a – Costs and their development 2005 – 2009 (in thous. CZK)

row	type	2009	2008	2007	2006	2005
1	materials	297,898	277,471	356,575	259,261	285,909
2	of minor assets	110,164	114,959	203,014	119,344	157,974
3	books and periodicals	31,537	30,177	29,291	28,704	26,994
4	energy	129,582	113,836	96,012	98,594	86,004
5	goods sold	8,499	7,490	8,915	8,666	8,818
6	repairs and maintenance	65,786	73,354	54,727	52,433	56,710
7	travel	70,649	68,615	63,508	56,194	47,952
8	of domestic	12,179	11,323	10,745	8,712	7,837
9	abroad	58,469	57,292	52,763	47,482	40,115
10	representation costs	2,591	2,499	1,827	2,118	2,150
11	services	330,141	290,054	273,332	239,756	220,132
12	of telephones	7,825	8,457	8,618	9,029	7,951
13	postage	5,651	5,066	5,826	4,939	4,254
14	rent	36,343	28,083	23,226	21,496	17,625
15	minor intangible assets – SW	7,069	4,337	6,113	3,930	4,696
16	conference fees	3,097	2,137	2,398	2,613	6,080
17	transport	6,282	4,760	4,497	3,215	3,220
18	printing	1,947	21,497	24,429	15,455	13,428
19	advertising	26,184	3,450	1,878	1,869	1,339
20	author fees	2,374	1,899	2,388	2,381	3,418
21	building maintenance and security	45,017	41,203	36,371	33,159	
22	other	186,987	169,165	157,588	141,670	158,121
23	personnel costs	2,128,008	1,987,894	1,851,711	1,654,835	1,472,746
24	of wage costs	1,627,830	1,500,217	1,385,581	1,236,995	1,102,164
25	of wages	1,524,445	1,417,422	1,306,045	1,168,304	1,043,074
26	sick pay	2,141				
27	OPE			79,536	68,691	59,090
28	of which: agreements	100,718	22,569	78,255	68,551	58,887
29	other	527	451	1,281	140	203
30	levies	500,178	487,676	466,130	417,840	370,582
31	social costs	77,810	69,496	62,733	46,570	7,225
32	of OSH, hygienic equipment	4,241	4,035	3,375	2,386	1,925
33	training	2,736	2,665	2,492	1,248	889
34	meals	16,292	12,217	10,569	7,231	3,168
35	transfer to the social fund	30,769	28,599	26,121	23,486	
36	pension insurance	23,716	21,925	19,954	12,218	1,241
37	other	56	56	222	1	1,243
38	highway tax	162	165	171	164	149
39	property tax	19	17		1	429
40	other taxes and fees	251	258	335	312	88
41	contractual fines and late payment charges	2	2	0	0	9
42	other fines and penalties	5	8	44	67	30
43	write-off of bad debts	113	952	226	106	112
44	interest	0	0	0	1	
45	currency losses	4,567	3,667	4,064	3,427	2,115
46	gifts	119	22		137	54
47	shortages and damages	1,224	974	1,219	284	970
48	other additional costs	776,542	635,090	553,179	470,143	260,995
49	of Insurance	8,353	7,178	6,512	6,300	4,953
50	subsidy transfers to co-beneficiaries	77,424	44,908	43,073	43,023	26,134
51	technical evaluation up to 40,000	3,750	4,725	4,187	4,033	4,198
52	asset insurance	1,840	1,834	1,738	1,553	1,784
53	Stipends	355,078	319,803	290,779	259,523	173,196
54	unpaid VAT	4,466	4,232	3,402	2,856	2,786
55	bank fees	3,484	3,781	3,380	3,073	
56	transfer to the stipend fund	48,820	36,973	26,014		
57	transfer to OF	177,254	129,243	118,039	98,302	
58	transfer to TPMF	90,069	76,731	52,584	48,182	30,450
59	of gifts	48,267	37,598	26,419	24,590	2,635
60	funding from abroad	26,352	29,449	17,607	18,272	19,887
61	up to 5% targeted funding from SB	15,449	9,684	8,558	5,320	7,928
62	Other	6,004	5,682	3,471	3,298	26,494
63	fixed asset write-offs	331,889	308,062	261,381	211,620	163,526
64	of write-offs of remainder value for assets acquired from	265,715	239,196	191,965	142,499	100,332
65	write-offs of other assets not incl. remainder value	64,947	68,824	68,863	68,890	62,927
66	remainder value of other discarded assets	1,227	42	552	231	267
67	res. value of assets sold	0	6	4,623	9,534	108
68	materials sold	385	406	380	138	166
69	creation of adjusting entries	285	215	156	120	53
70	membership contributions	37	88	2	11	11
71	income tax				-35	0
72	total	4,226,562	3,840,643	3,595,120	3,114,457	2,616,461
year-on-year growth		1.10	1.07	1.15	1.19	1.20

Starting 1 January 2005 write-offs of assets acquired from subsidies (hereinafter subsidy write-offs) began to be accounted separately in accordance with Art. 38 of Decree No. 504/2002 Coll., and these are no longer used to create FRIA. The following table indicates the ratio of subsidy write-offs for assets to total write-offs and the development of this ratio during 2005, when the accounting rules changed (from 60% growth to 80%). By contrast, the share of write-offs for assets not acquired from subsidies dropped from 40% to 20%.

	2009	2008	2007	206	2005	2004
<i>share of subsidy write-offs (rows 63/62)</i>	0.80	0.78	0.74	0.67	0.61	x
<i>share of subsidy write-offs incl. remainder value (rows (64+65/62))</i>	0.20	0.22	0.26	0.33	0.39	1.00

Another important item influencing the amount of costs at universities consists of transfers of the remaining balance of MEYS contributions to the operating fund (OF), in addition to transfers of funds from abroad and targeted subsidies not used by the end of the year for multiyear projects to the Targeted Public Money Fund and transfers of tuition charged in accordance with Art. 58 Pars. 3 and 4 of the Act on Higher Education Institutions to the stipend fund.

		2009	2008	2007	2006	2005
1	Total costs	4,226,563	3,840,643	3,595,120	3,114,457	2,616,461
2	of which: write-offs of assets acquired from subsidies	265,715	239,196	191,965	142,499	100,332
3	transfers to take second result, TPMF and the stipend fund	316,143	242,947	196,637	146,484	30,450
4	Costs not incl. subsidy write-offs and fund creation (rows 1-2-3)	3,644,704	3,358,499	3,206,518	2,825,474	2,494,679
5	year-on-year growth in row 4 (costs reduced by subsidy write-offs and fund transfers, row 4)	1.09	1.05	1.13	1.13	1.15

Costs for the write-off of assets acquired from subsidies and transfers to the funds indicated above accounted for 14% of total costs.

Table 2.2.3b Development of Employee Numbers and Wage Costs at MU 2005 – 2009

row no.	Indicator	2009	2008	2007	2006	2005
1	Average recorded number of employees for the year (total)	3,396	3,277	3,255	3,127	2,932
2	of which: academic employees	1,471	1,433	1,407	1,358	1,282
3	researchers	74	57	49	37	36
4	Other	1,851	1,787	1,800	1,732	1,614
5	Wages paid from chap. 333 and funds	1,377,913	1,292,927	1,175,913	1,047,184	964,374
6	including: academic employees	760,325	725,571	674,999	605,919	560,059
7	researchers	31,248	23,354	20,796	15,621	14,643
8	Other	586,340	544,002	480,119	425,644	389,672
15	Wages paid from other sources (not incl. chap. 333) exclusive of R&D	110,275	94,278	104,548	87,866	52,092
16	Wages paid from other sources (not incl. chap. 333) incl. R&D	97,082	75,549	72,294	75,328	62,359
17	Supplementary activity	40,423	37,463	32,825	26,616	23,340
18	Total wages paid (from P1b-04 row 0311a row 012 VZZ-tab. No. 1.2)	1,627,830	1,500,217	1,385,581	1,236,995	1,102,164
19	Wages from all sources reduced by sick pay, OPE and other (row 2 of Table 2.2.1)	1,524,444	1,417,422	1,306,045	1,168,304	1,043,074
20	Average wage (wages from row 19/recalc. of work started/12)	37,408	36,045	33,433	31,139	29,650
21	Growth in the average wage from row 20 vs. the preceding year in %	3.78	7.81	7.37	5.02	13.14
22	Levies (row 5 of Table 2.2.1)	530,711	487,676	466,130	417,840	370,582
23	Personnel costs (wages and levies row 19+22)	2,158,541	1,987,893	1,851,711	1,654,835	1,472,746
24	Total MU costs	4,226,597	3,840,643	3,595,120	3,114,457	2,616,461
25	The share of total costs in % (rows 23+24) represented by personnel costs reduced by costs for illness, other personnel costs and other costs.	51.07	51.76	51.51	53.13	56.29

<i>year-on-year wage growth (row 18)</i>	8.51%	8.27%	12.01%	12.23%	24.55%
<i>share of wages in total costs (row 18/row 24)</i>	0.39	0.39	0.39	0.40	0.42
<i>share of personnel costs (wages + levies) in total costs (row 23/row 24)</i>	0.51	0.52	0.52	0.53	0.56
<i>year-on-year growth in employment</i>	119	22	129	195	268
<i>year-on-year employment growth in %</i>	3.63%	0.66%	4.12%	6.65%	10.07%

3. Cash Flow Statement

Table 3 **Overview of cash flows** (CASH FLOW in thous. CZK)

Indicator	prior periods	current period	difference	impact on CF	row no.
Cash flow from operational activities	469,425.77	873,089.52	403,663.75	670,493.15	056
Cash flow from investments	6,553,329.40	7,802,687.09	1,249,357.69	-1,581,247.94	096
Cash flow from financial activities	7,511,821.80	8,858,408.19	1,346,586.39	1,346,586.38	110
Total	14,534 576,97	17,534 184,80	2,999,607.83	435,831.59	111
Balance of funds	1,221,904.97	1,657,736.56	435,831.59	-435,831.59	112

4. Development of MU funds

An important indicator of the quality of management is the balance of MU funds created in accordance with Act No. 111/1998 Coll., on Higher Education.

Table 4 **Funds** (in thous. CZK)

row		Reserve Fund	FRIA ^{*)}	Stipend Fund	Bonus Fund	TPMF ^{**)}	Social Fund	OF ^{***)}	Total as of 31. 12. 2009
		1	2	3	4	5	6	7	8
1	Balance as of 1 January 2009	96,318.88	334,270.33	61,268.06	25,709.67	82,215.62	23,740.31	210,820.19	834,343.06
2	Fund creation	21,183.35	154,917.73	48,820.85	12,626.71	92,482.25	30,532.99	177,253.93	537,817.81
3	Fund expenditure	0.00	85,450.43	31,274.40	5,664.69	67,297.82	23,716.01	38,357.45	251,760.80
4	Balance as of 31 December 2009	117,502.23	403,737.63	78,814.51	32,671.69	107,400.05	30,557.29	349,716.67	1,120,400.07
5	Proposal for allocation of 2009 profits	8,200.10	43,382.90		19,639.39				71,222.39

^{*)} FRIA – Fund for the Reproduction of Investment Assets

^{**)} Targeted Public Money Fund

^{***)} Operating Fund

Total funding volume for individual funds as of 31 December 2009 was CZK 1,120 million (representing 34% year-on-year growth). In creating the bonus fund and FRIA, a shift of profits was made from 2008 of CZK 103.94 million, of which:

- + CZK 12.627 million went to the Bonus Fund
- + CZK 70.130 million to FRIA
- + CZK 21.183 million to the reserve fund

The primary reason for creation of the reserve fund was to create sources for the pre-financing of a 10% retainer of overall costs for OP Education for Competitiveness projects for units submitting the projects. The need to provide these sources accounts for a minimum CZK 50 million for already approved projects.

An increased need for FRIA creation is correlated to the need for providing funding for pre-financing of OP Research and Development for Innovation projects and the co-financing of other subsidy projects.

Table 4.1 Reserve Fund (col. 1 in Table 4, in thous. CZK)

row			2005	2006	2007	2008	2009
1	Balance as of 1 January		96,344.98	96,344.98	96,344.98	96,318.88	96,318.88
2	Creation	from profits					21,183.35
3		transfers between funds (rows. 4 to 6)	0.00	0.00	0.00	0.00	0.00
4		from the inv. asset reproduction fund					
5		from the bonus fund					
6		from the operating fund					
7		Total creation	0.00	0.00	0.00	0.00	21,183.35
8	Spent	coverage of losses from past accounting periods					
9		transfers between funds (rows. 10 to 12)					
10		to the bonus fund					
11		to the operating fund					
12		to the investment asset reproduction fund					
13		other			26.10		
14		Total spending	0.00	0.00	26.10	0.00	0.00
15	Balance as of 31 December		96,344.98	96,344.98	96,318.88	96,318.88	117,502.23

Since 1/1/2005, when changes to Art. 38 of Decree No. 504/2002 Coll. took effect, FRIA has not been created from the write-off of assets acquired under subsidies. Total accounting depreciation for 2009 was CZK 332 million, but only CZK 66 million was used for the creation of FRIA (i.e., 20% of total write-offs). Another source for FRIA creation was a shift in profits from 2008 of CZK 70 million and the transfer of the remaining balance of an investment contribution of CZK 18.6 million.

Table 4.2 FRIA (col. 2 Table 4, in thous. CZK)

row			2005	2006	2007	2008	2009
1	Balance as of 1 January		214,724.20	206,794.72	242,872.88	268,505.02	334,270.33
3	Creation	of write-offs	62,927.87	68,890.12	68,860.98	68,825.04	64,946.83
4		from profits	48,219.28	50,404.90	51,429.93	61,842.46	70,129.74
5		remainder value of fixed assets	598.52	864.55	1,397.97	222.96	1,227.57
6		from the resid. of the MEYS INV contr.	0.00	2,889.62	15,301.36	5,756.61	18,613.59
7		other sources	0.00	0.00	0.00	482.95	0.00
8		including: depreciation adjustment					
9		interest transfer					
10		Transfers between funds (rows 11 to 13)	0.00	0.00	0.00	0.00	0.00
11		from the bonus fund					
12		from the operating fund	0.00				
13		from the reserve fund					
14		Total creation (row 2 of Table 4)	111,745.67	123,049.19	136,990.24	137,130.02	154,917.73
15	Spent	Investment (rows 16 to 21)	119,675.15	86,971.03	111,358.10	71,364.71	83,193.54
16		including: construction	79,566.03	33,071.93	75,708.33	45,303.83	26,973.47
17		equipment and facilities	38,107.81	50,040.00	33,680.76	22,406.51	34,717.36
18		purchase of real estate including parcels		348.98		2,820.25	0.00
19		SW	1,961.81	3,193.32	1,295.89	700.27	6,044.10
20		works of art	39.50	316.80	673.12	133.85	1,787.36
21		other					13,671.25
22		Noninvestment (rows 23 to 24)	0.00	0.00	0.00	0.00	2,256.89
23		including: repairs and maintenance					2,256.89
24		other					
25		Transfers between funds (rows 26 to 28)	0.00	0.00	0.00	0.00	0.00
26		to the bonus fund					
27		to the operating fund	0.00				
28		to the reserve fund					
29		Total spent (row 3 of Table 4)	119,675.15	86,971.03	111,358.10	71,364.71	85,450.43
30	Balance as of 31 December		206,794.72	242,872.88	268,505.02	334,270.33	403,737.63

Table 4.3 **Stipend Fund** (col. 3 in Table 4, in thous. CZK)

row			2005	2006	2007	2008	2009
1	Balance as of 1 January		15,566.87	19,889.76	24,418.54	39,452.16	61,268.06
2	Creation	from profits					
3		from tuition	14,336.26	15,407.43	26,494.95	36,955.22	48,820.85
4		Total creation (row 2 of Table 4)	14,336.26	15,407.43	26,494.95	36,955.22	48,820.85
5	Spent	Stipends (shifted to account 648)	10,013.37	10,878.65	11,461.33	15,139.32	31,274.40
6		Total spent (row 3 of Table 4)	10,013.37	10,878.65	11,461.33	15,139.32	31,274.40
7	Balance as of 31 December		19,889.76	24,418.54	39,452.16	61,268.06	78,814.51

Subsequent to changes in accounting methodology, the fund is covered additionally by unpaid debts in the amount of CZK 16,109.56 thou. (20%).

Table 4.4 **Bonus Fund** (col. 4 in Table 4, in thous. CZK)

row			2005	2006	2007	2008	2009
1	Balance as of 1 January		12,706.63	16,012.64	19,100.94	21,972.13	25,709.67
2	Creation	from profits	9,238.34	8,799.75	8,585.89	9,801.96	12,626.70
3		from the reserve fund					
4		from the inv. asset reproduction fund					
5		from the operating fund					
6		Total creation (row 2 of Table 4)	9,238.34	8,799.75	8,585.89	9,801.96	12,626.70
7	Spent	wage costs	5,932.33	5,711.45	5,714.70	6,064.43	5,664.68
8		to the reserve fund					
9		to the investment asset reproduction fund					
10		to the operating fund					
11		other					
12		Total spent (row 3 of Table 4)	5,932.33	5,711.45	5,714.70	6,064.42	5,664.68
13	Balance as of 31 December		16,012.64	19,100.94	21,972.13	25,709.67	32,671.69

Table 4.5 TPMF (col. 5 in Table 4, in thous. CZK)

		2006			2007			2008			2009		
		NIF	INV	total	NIF	INV	total	NIF	INV	total	NIF	INV	total
1	Balance as of 1 January	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	81,077.24	1,138.38	82,215.62
2	from NIF gifts	1,053.28	0.00	1,053.28	10,333.84	0.00	10,333.84	20,387.43	0.00	20,387.43	37,849.21	0.00	37,849.21
3	contributions from foundations	1,581.42	0.00	1,581.42	2,118.14	0.00	2,118.14	1,812.13	0.00	1,812.13	1,772.71	0.00	1,772.71
4	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	30,333.18	0.00	30,333.18
5	from targeted R&D funding – MEYS	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	9,128.36	1,063.48	10,191.84
6	from targeted R&D funding – other	40.80	0.00	40.80	347.03	0.00	347.03	1,113.32	24.59	1,137.91	1,048.70	74.90	1,123.60
7	from targeted funding MEYS sans R&D	4,187.55	0.00	4,187.55	681.00	0.00	681.00	907.70	0.00	907.70	945.08	0.00	945.08
8	from NIF gifts	26,539.57		26,539.57	26,524.20		26,524.20	36,381.60		36,381.60	43,776.79		43,776.79
9	contributions from foundations	2,474.24		2,474.24	2,629.15		2,629.15	2,577.04		2,577.04	5,555.31		5,555.31
10	targeted funding from abroad	18,271.62		18,271.62	17,607.32		17,607.32	29,449.08		29,449.08	26,352.23		26,352.23
11	from targeted R&D funding – MEYS	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	12,864.17	1,282.34	14,146.51
12	from targeted R&D funding – other	347.03		347.03	1,094.74	24.59	1,119.33	1,047.70	74.90	1,122.60	1,700.78	-8.69	1,692.09
13	from targeted funding MEYS sans R&D	681.00		681.00	907.70		907.70	945.08		945.08	959.32		959.32
14	Total creation (row 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	91,208.60	1,273.65	92,482.25
15	from NIF gifts	17,259.01		17,259.01	16,470.61		16,470.61	18,919.82		18,919.82	33,539.29		33,539.28
16	contributions from foundations	1,937.52		1,937.52	2,935.16		2,935.16	2,616.46		2,616.46	2,937.80		2,937.80
17	targeted funding from abroad	16,998.67		16,998.67	19,414.29		19,414.29	18,468.76		18,468.76	21,206.42		21,206.42
18	from targeted R&D funding – MEYS	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	6,894.88	752.98	7,647.86
19	from targeted R&D funding – other	40.80		40.80	328.45		328.45	1,112.32	24.59	1,136.91	995.57	25.80	1,021.37
20	from targeted funding MEYS sans R&D	4,187.55		4,187.55	681.00		681.00	907.70		907.70	945.08	0.00	945.08
21	Total spent (row 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	66,519.04	778.78	67,297.82
22	Balance as of 31 December	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	105,766.80	1,633.25	107,400.05
23	from NIF 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	48,086.71	0.00	48,086.71
24	contributions from foundations	2,118.14	0.00	2,118.14	1,812.13	0.00	1,812.13	1,772.71	0.00	1,772.71	4,390.22	0.00	4,390.22
25	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	35,478.99	0.00	35,478.99
26	from targeted R&D funding – MEYS	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	15,097.65	1,592.84	16,690.49
27	from targeted R&D funding – other	347.03	0.00	347.03	1,113.32	24.59	1,137.91	1,048.70	74.90	1,123.60	1,753.91	40.41	1,794.32
28	from targeted funding MEYS sans R&D	681.00	0.00	681.00	907.70	0.00	907.70	945.08	0.00	945.08	959.32	0.00	959.32

Funds from abroad may also be transferred to the TPMF, including funds that are not part of subsidies. Further, SB funds which MU does not record as a subsidy (i.e., in which MU is the co-beneficiary/partner in this subsidy project and the funds accepted, including TPMF, are settled with the beneficiary) may be used.

In accordance with article 18 of Act No. 111 1998 Coll. on Higher Education, as amended, MU created a targeted public money fund as of 31 December 2009 in the amount of CZK 92 million from gifts and foundation contributions (with the exception of gifts designated for the acquisition and technical evaluation of fixed assets), the remaining balance of targeted contributions from abroad and targeted public funding which could not be used during the budget year in which the funds were provided (in accordance with Art. 18, Par. 8 of the law up to 5% of funding volume for the year in question). Of this amount, fund creation using monies provided by MEYS was CZK 15,105 thou. (CZK 1,766 thou. of this subsidy was for specific research, with R&D projects accounting for another CZK 12,380 thou.), and CZK 1,692 thou. came from other state budget chapters via subsidies for R&D projects (of which CZK 1,370 thou. was for R&D projects for which MU is the beneficiary).

With the agreement of the provider, CZK 49,100 in funding from prior years was transferred from investment funding to noninvestment (used during 2009) for one CSF project (MU as co-beneficiary) in 2009, while, by contrast, CZK 25,800 was transferred from noninvestment to investment (used in 2009) for another CSF project (MU beneficiary). Targeted funds were used to cover expenditures for the continuation of research and development projects totalling CZK 8,669 thousand. The amount earmarked for the Targeted Public Money Fund also contains re-payments to the state budget in the amount of CZK 67,657.74 (CZK 55,519.42 of which was from MEYS); research plans MSM00216408 (CZK 6,421.97) and MSM0021622430 (CZK 29,827.91), the basic research centre CZK 19,269.54; unspent funding from TPMF was shown on the MEYS account, acct. no. 19-821001/0710, var. symbol 17, dated 5 February 2010).

The entire remaining balance of this fund of CZK 107,400 thousand is included in the value given on row 89 of the balance sheet.

Table 4.6 **Social Fund** (col. 6 in Table 4, in thous. CZK)

		2005	2006	2007	2008	2009
1	Balance as of 1 January	0	0.00	11,270.47	17,318.84	23,740.31
2	Creation					
	2% of wages	0	23,485.91	26,002.62	28,346.86	30,532.99
3						
	for employee pension insurance	0	12,215.44	19,954.25	21,925.39	23,716.01
4	Spent					
	other	0				
5	Total spending	0	12,215.44	19,954.25	21,925.39	23,716.01
6	Balance as of 31 December	0	11,270.47	17,318.84	23,740.31	30,557.29

MU began creation of the social fund on 1 January 2006, in the amount of 2% of the gross wage not including contracts concluded outside the employment relationship. The fund was used exclusively in 2009 for contributions by the employer to the pension insurance of employees. The remaining balance of the fund represents the difference between the creation of wages for all employees and the use of contributions for pension insurance only for those employees who have concluded a contract for pension insurance. The fund was created in the amount of CZK 30,740 thou. and was used to pay employer contributions for pension insurance of employees of CZK 23,716 thousand. The remaining balance of the fund of CZK 30,557 thou. represents the share of fund creation for employees (not including Contracts for Services or Activities) who have not concluded a pension insurance contract. The fund is covered by funds kept in an independent bank account.

Table 4.7 **Operating Fund** (col. 7 in Table 4, in thous. CZK)

		2005	2006	2007	2008	2009
1	Balance as of 1 January	0.00	0.00	98,302.20	132,664.67	210,820.19
2	Creation	from the remaining balance of the NIF contribution as of 31 December	0.00	98,302.20	118,038.52	129,242.64
3		from profits	0.00			
4		from the inv. asset reproduction fund	0.00			
5		from the bonus fund	0.00			
6		from the reserve fund	0.00			
7		Total creation	0.00	98,302.20	118,038.52	129,242.64
8	Spent	for operating costs	0.00	83,676.05	51,087.12	38,357.45
9		to the bonus fund	0.00			
10		to the reserve fund	0.00			
11		to the investment asset reproduction fund	0.00			
12		other	0.00			
13		Total spending	0.00	83,676.05	51,087.12	38,357.45
14	Balance as of 31 December	0.00	98,302.20	132,664.67	210,820.19	349,716.67

Creation of the operating fund corresponds to the amount of unused allocated public funding in the form of a noninvestment contribution from MEYS for 2009 in the amount of CZK 177,254 thou. Aside from the residual from indicators A+B, CZK 104 thousand was transferred from indicator C – doctoral stipends, CZK 7,000 from indicator D – short-term stays by foreign students, CZK 1,205 thou. from indicator M (purchase of information sources), CZK 668 thou. from indicator S – social stipends and CZK 338 thousand from indicator U – accommodation stipends. The amount of OF creation is tied, among other things, to the impact of the economic crisis. Individual units at MU have tried to limit expenditures and thereby create a reserve, primarily because of announced decreases in state budget funding for universities in 2010. Further motivation was the fact that a portion of the contribution (CZK 10.029 million) was obtained by MU only right at year's end (MU received the decision on the increase on 23 December 2009). MU has decided to transfer these funds in to the operating fund because of an increased need for co-financing of Programme 233 330 upon its termination in 2010, when it will be necessary to secure funding for equipping the new campus. Spending of the operating fund will be in accord with the original goals of the public funding allocation.

Table 4.8 Development of remaining fund balances

Fund development		2009	2008	2007	2006	2005	2004
1	Reserve fund	117,502.23	96,318.88	96,318.88	96,344.98	96,344.98	96,344.98
2	FRIA	403,737.63	334,270.33	268,505.02	242,872.88	206,794.72	214,724.20
3	Stipend fund	78,814.51	61,268.06	39,452.16	24,418.54	19,889.76	15,566.87
4	Bonus fund	32,671.69	25,709.67	21,972.13	19,100.94	16,012.64	12,706.63
5	TPMF	107,400.05	82,215.62	52,532.58	41,365.55	30,737.24	x
6	Social fund	30,557.29	23,740.31	17,318.84	11,270.47	x	x
7	OF	349,716.67	210,820.19	132,664.67	98,302.20	x	x
8	Total	1,120,400.07	834,343.06	628,764.28	533,675.56	369,779.34	339,342.68
growth index		1.34	1.33	1.18	1.44	1.09	

5. Funding Asset Reproduction Programmes Including Settlement with the State Budget

5.1 Funding Asset Reproduction Programmes

Programme financing was used by MU to implement a single programme, "Development of the Material and Technological Base at MU in Brno", recorded under number 233 330 in the ISPROFIN database.

The programme was approved by CR Government Resolution No. 203, dated 27 February 2002, revised by Government Resolution No. 986, dated 20 July 2005, No. 916, dated 23 July 2008 and No. 986, dated 19 October 2009. The programme is to be concluded in 2010.

Funding of the 233 330 Programme for individual years (in thous. CZK)

row no.		year	subsidy MEYS	CoB	RFA	FRIA	INV total	NIF	total
			1	2	3	4	5	6	7
1	233 330 Programme – plan total		3,576,098	296,871	1,775,000	529,825	6,177,794	279,517	6,457,311
2		2002	9,999			114,792	124,791	4,044	128,835
3		2003	306,152			95,709	401,861	21,731	423,592
4		2004	273,202			112,146	385,348	3,214	388,562
5		2005	828,944	11,070		63,928	903,942	50,582	954,524
6		2006	744,223	155,026	200,000	55,811	1,155,060	5,628	1,160,688
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	677,008		506,783	8,589	1,192,380	14,284	1,206,664
10		2010	187,972		312,135	4,348	504,455	86,366	590,821
11	233 330 Programme – actual total		3,388,126	296,871	1,462,865	525,477	5,673,339	193,151	5,866,490
12		2002	9,999			114,792	124,791	4,044	128,835
13		2003	306,152			95,709	401,861	21,731	423,592
14		2004	273,202			112,146	385,348	3,214	388,562
15		2005	828,944	11,070		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	84,758	984,842
18		2008	319,735	31,737	246,065	12,336	609,873	8,910	618,783
19		2009	677,008		506,783	8,589	1,192,380	14,284	1,206,664
20	remaining balance until completion of the 233 330 Programme		187,972	0	312,135	4,348	504,455	86,366	590,821

The programme has been approved with a total value of CZK 6.457 billion, divided into two sub programmes. Subprogramme 233 332 targets construction of the university's campus at Brno-Bohunice (hereinafter UCB), with a total value of CZK 5.159 billion. The already completed subprogramme 233 333 focused on reconstruction of historical buildings at MU, with a total value of CZK 1.298 billion.

Total funding of the 233 330 Programme by subprogrammes (in thous. CZK)

row no.		subsidy MEYS	CoB	RFA	FRIA	INV total	NIF	total	MU total
		1	2	3	4	5	6	7	8
1	233 330 Programme – plan total	3,576,098	296,871	1,775,000	529,825	6,177,794	279,517	6,457,311	809,342
2	233 332 subprogramme	2,694,036	296,871	1,775,000	173,675	4,939,582	219,632	5,159,214	393,307
3	233 333 subprogramme	882,062			356,150	1,238,212	59,885	1,298,097	416,035
4	Programme 233 330 – actual balance 2009	3,388,126	296,871	1,462,865	525,477	5,673,339	193,151	5,866,490	718,628
5	233 332 subprogramme	2,506,064	296,871	1,462,865	169,327	4,435,127	133,266	4,568,393	302,593
6	233 333 subprogramme	882,062			356,150	1,238,212	59,885	1,298,097	416,035
19	remaining balance until completion of the 233 330 Programme	187,972	0	312,135	4,348	504,455	86,366	590,821	90,714

Funding of activities under the Programme took place using Ceskomoravska Zarucni a Rozvojova Banka, designated as funding manager under a "Collaboration Agreement for Financing a Project by Masaryk University in Brno".

Sources of programme funding include:

- a subsidy from the state budget – chapter 333 MEYS
- repayable financial assistance (RFA)
- internal MU sources,
- a contribution from the City of Brno to build infrastructure.

Chief sources of funding for the programme our state budget funds in the total amount of CZK 5,351 million. These monies consist of a €95 million loan provided to the CR by the European Investment Bank on the one hand, and additionally monies from the MEYS chapter (CZK 1,775 million from the state budget is in the form of repayable financial assistance (hereinafter RFA), which MU will return between 2011-2030). A further source of funding comes from the City of Brno (CoB) in an amount of CZK 297 million, along with MU funding of CZK 809 million. After offsetting RFA payments, MU contributed a total of CZK 2,584 million to Programme funding, 40% of the total expenditures for the Programme.

Sources of funding for the 233 330 Programme and their amounts for 2009 are given in detail in Table 5.1.

Table 5.1 Funding of asset reproduction programmes including settlement with the state budget in 2009
(in thous. CZK)

ISPROFIN number	Name of event	capital funds (investment)					ordinary (non-investment)			
		state budget		other sources			state budget		other sources	
		chapter 333 – subsidy		RFA	internal sources (FRIA)	outside sources	chapter 333 – subsidy		internal funds	outside sources
		amt. awarded	balance				amt. awarded	balance		
		1	2	3	4	5	6	7	8	9
233 332 0701	MU – construction of the university's campus in Brno-Bohunice	677,008	677,008	506,783	8,589				14,284	

Continuation of Table 5.1a

ISPROFIN number	Name of event	total ordinary and capital subsidies			RFA (col. 3)	total outside sources (cols. 5+9)	internal sources (cols. 4+8)	total (NEI+INV)
		chapter 333 – total						
		amt. awarded (cols. 1+6)	balance (cols. 2+7)	repayment (cols.10- 11)				
		10	11	12				
233 332 0701	MU – construction of the university's campus in Brno- Bohunice	677,008	677,008	0	506,783	0	22,873	1,206,664

Of MU's total capital expenditures in 2009 of CZK 1,504 million, CZK 1,192 million was used for implementation of the 233 330 Programme. The contribution made by the MEYS Chapter 2 programme funding totalled CZK 677 million, which CZK 506 million from repayable financial assistance and CZK 9 million from FRIA. Programme implementation also made use of CZK 14 million in non-investment funds. MU's own contribution to the Programme in 2009 totalled CZK 23 million.

Subprogramme 233 332 – UCB Construction

MORFO III, with a total cost of CZK 170.2 million, was completed in 2004 as the first phase of the 233 332 subprogramme. ILBIT, the Integrated Biomedicine Technology Laboratory, was completed for use in 2005 with a total construction cost, including equipment, of CZK 729.3 million, CZK 705.9 million of which consisted of investment costs and CZK 23.4 million of which consisted of non-investment expenses. Because of significant complications to do with increases in the value added tax for construction work and assembly from 5% to 19%, along with a significant increase in construction prices from the time the Programme was approved at the beginning of 2005, preparations for further UCB construction (the Academic Research and Development Area, hereinafter ARDA) were suspended and renewed only after approval of revisions to the Programme under CR Government Decree 986, dated 20 July 2005.

The blue phase of construction for ARDA was completed and put into use in 2007. Total construction costs reached CZK 1,552.6 million (of which CZK 1,469.8 million were investment costs and CZK 82.8 million or noninvestment costs). Construction of technological infrastructure, Red Phase of ARDA construction, construction approval in January 2008.

The yellow phase of construction, Phase D, was completed in 2009 (the pavilion for the Faculty of Sports Studies and the Athletics Hall) and construction continued successfully in the green phase, Phases E (3 pavilions and a lecture hall for the medical faculty) and F (3 pavilions for the Faculty of Science and an instructional centre). CZK 1,206 million was spent on construction for these activities in 2009. Completion of phases E and F is anticipated during 2010.

Subprogramme 233 333 – Reconstruction and Modernization

Subprogramme 233 333 was completed during 2008 at a total cost of CZK 1,298.097 million, CZK 882.062 million of which was from the MEYS chapter, with CZK 416.035 million from MU funds.

Total spending on the Programme from the time of its initiation in 2002 until 31 December 2009 has been CZK 5,866 million, with state budget subsidies accounting for CZK 3,388 million of that, repayable financial assistance CZK 1,463 million, contributions from the City of Brno CZK 296.871 million and MU internal sources CZK 718 million (FRIA CZK 525 million and noninvestment funding CZK 193 million).

The account for uncompleted fixed assets S. 31 December 2009 records expenditures for the UCB subprogramme of CZK 3,313.7 million.

5.2 Summary of Capital Expenditures

Expenditures by MU for the reproduction of fixed assets in 2009 totalled CZK 1,504 million, CZK 911 million of which came from capital contributions and subsidies, with CZK 507 million from repayable financial assistance and CZK 85 million from FRIA.

More detailed information about capital expenditures for activities financed under the auspices of publicly financed projects not involving programme funding are given in the tables contained in Chapter 6.

The following table presents an overview of MU capital expenditures from 2005 – 2009 (subsidies are shown in the amount used, i.e., net of repayments and fund transfers).

Table 5.2 Capital Expenditures 2005 – 2009 (in thous. CZK)

		2005	2006	2007	2008	2009
1	Total capital expenditures	1,106,821	1,482,031	1,178,419	888,162	1,503,559
	from subsidies + MEYS contributions	961,344	1,037,919	451,501	535,111	896,249
	from other state budget chapter subsidies and independent territorial units	14,693	2,117	6,135	2,105	5,476
	from abroad	40	0	370	1,779	9,601
	RFA	0	200,000	510,017	246,065	506,783
	City of Brno	11,070	155,026	99,038	31,737	0
	internal sources (FRIA)	119,674	86,969	111,358	71,365	85,450
2	from Programme 233 330	903,974	1,155,060	900,084	609,873	1,192,380
	MEYS subsidies	828,976	744,223	228,863	319,735	677,008
	RFA		200,000	510,017	246,065	506,783
	City of Brno	11,070	155,026	99,038	31,737	
	internal sources (FRIA)	63,928	55,811	62,166	12,336	8,589
3	from non-programme funding	202,847	326,971	278,335	278,289	311,179
	MEYS subsidies	132,368	226,696	147,598	156,469	120,241
	MEYS contribution for capital expenditures		67,000	75,040	58,907	99,000
	other state budget and ITU	14,693	2,117	6,135	2,105	5,476
	from abroad	40		370	1,779	9,601
	internal sources (FRIA)	55,746	31,158	49,192	59,029	76,861

6. Recapitulation of Account Settlement with the State Budget

The settlement of accounts with the state budget was carried out in the manner and on the dates designated by individual providers of subsidies in accordance with Decree 52/2008 Coll.

6.1 Settlement of Accounts for Contributions in Subsidies from Chapter 333 – MEYS

The remaining balance of the MEYS contribution for regular expenditures in the amount of CZK 177.254 million was transferred in accordance with the Act on Higher Education Institutions into the Operating Fund (OF) and the remaining balance of the contribution for capital expenditures of CZK 18.614 million was transferred to FRIA. CZK 15.106 million of the MEYS contribution was transferred to TPMF, CZK 14.146 million of which was from the R&D subsidy.

CZK 1,511,284 from the noninvestment MEYS subsidy was neither spent nor transferred to TPMF (0.05%), the same being the case for CZK 296,449 of the MEYS subsidy for capital expenditures (0.03%). Unspent funding from the MEYS subsidy was placed in the MEYS CR deposit account, account no. 6015-821001/0710, var. symbol 17, dated 5 February 2010.

Justifications for failure to spend MEYS noninvestment subsidies:

- 1) CZK 74,919 from the AKTION programme was not spent because of relative inactivity on the part of Austrian colleagues. In addition, MEYS inadvertently provided MU with a subsidy of CZK 30,000 which belonged to Palacky University in Olomouc.
- 2) There were savings on travel expenses in the CEEPUS programme of CZK 938.
- 3) As regards the University Development Fund (repayment of CZK 6,831.73), project goals were fulfilled at a lower-than-anticipated cost.
- 4) Repayments of CZK 644,582.08 were made to developmental programmes, primarily by virtue of savings on travel expenses.
- 5) Repayment of the subsidy for accommodation and meals of CZK 1,103 is due to the difference between the subsidy provided and the monies actually owed to DZS.
- 6) Cost savings for research plans (repayment of CZK 355,266.77) occurred on travel expenses and unspent funding for international cooperation and the publication of results because a presentation of results was postponed until the results were completely finalized (research plan MSM0021622404, totalling CZK 13,479.37 and MSM0021622430, totalling CZK 341,787.40).
- 7) Spending of KONTAKT MEB funds (CZK 122,889.15 repayment) is, by virtue of the fact that the programme involves international collaboration, significantly affected by participation on the part of the foreign partner. In some cases, these partners have restricted their planned collaboration and thus the targeted subsidy funds have not been completely spent. A further reason is lower costs for travel.
- 8) For projects under the National Research Programme (repayment of CZK 137,094.91) there were savings in travel expenses, personnel expenses because of a discount on social security, the acquisition of materials at a lower-than-planned price and, for one project, unspent costs for publication of results when implementation of the project was prolonged by two years.
- 9) A co-recipient did not spend a portion of the subsidy for programmes under control of the provider (repayment of CZK 167,008.87) and there were lower costs primarily due to travel-related items and social security charges.
- 10) Because of cost savings for accommodation, a subsidy of CZK 650 provided by the Department of International Relationships and European Affairs of MEYS was not spent.

Justifications for failure to spend MEYS investment subsidies:

- 1) The University Development Fund records an unspent capital subsidy (repayment of CZK 24,620.26) due to a significant drop in the price of computer technology in the marketplace between the time at which the investment was planned and acquisition was made.
- 2) Other cases involving capital subsidies were affected by price savings achieved on the basis of tender proceedings and strengthening of the Czech currency.

Table 6.1 Settlement of accounts with the state budget for 2009 from the MEYS chapter not including programme funding-contributions and subsidies (in CZK)

row no	Subsidy Items and Indicators		Amt. Awarded		Returned	Used ¹⁾		Transferred to FRIA		Transferred to TPMF	Transferred to OF	Repayment ²⁾	
			Contribution	Subsidy		Contribution	Subsidy	Contribution	Subsidy	Contr.	Subsidy	Contr.	Subsidy
		Indicator	1	2	3	4	5	6	7	8	9	10	11
												12	13
												Cols. 2-3-1-4-6-5-7-9-11	
1	Total contributions and subsidies (NIF + INV, rows 2+36)		2,113,480,000	951,071,530	0	1,917,612,476	934,157,965	18,613,589	0	0	15,105,832	177,253,935	0
2	Total ordinary (NIF) contributions and subsidies outside of programme funding from the MEYS chapter (rows 3+28+46)		2,014,480,000	830,533,530	0	1,837,226,065	815,198,757	0	0	0	13,823,489	177,253,935	0
3	Ordinary (NIF) contributions and subsidies not incl. R&D from the MEYS chapter (rows 4 to 28)		2,014,480,000	203,894,000	0	1,837,226,065	202,206,302	0	0	0	959,324	177,253,935	0
4	including: A & B Programmes of study + associated creative activities C Doctoral student stipends D Foreign students, int'l collaboration of which: students not CR citizens of which: honours stipends Czechs abroad foreign students in English foreign students (short stay) ¹⁾ AKTION programme CEEPUS programme LLP total including: Erasmus Jean Monet other Travel expenses for int'l. contracts Summer School of Slavonic Studies Educational Policy Fund University Development Fund Developmental programmes of which: U3V projects Extraordinary activity Social stipends Accommodation stipends Subsidies for student accommodation and meals Parliamentary initiatives, gov't decrees, budget measures MF		1,765,866,000			1,590,935,153						174,930,847	0
5			123,799,000			123,694,737						104,263	0
6			3,167,000	40,418,000	0	3,160,000	39,381,716	0	0	0	959,324	7,000	0
7				5,252,000			5,252,000						0
8				172,000			172,000						0
9				781,000			781,000						0
10													0
11			922,000	118,000		915,000	116,897					7,000	0
12				481,000			406,081						0
13				943,000			942,062						0
14			0	32,654,000	0	0	31,694,676	0	0	0	959,324	0	0
15				32,605,000			31,645,676				959,324		0
16				49,000			49,000						0
17							0						0
18				189,000			189,000						0
19			2,245,000			2,245,000	0						0
20			1,491,000	1,949,000		1,491,000	1,949,000						0
21				5,748,000			5,741,168						0
22				126,592,000			125,947,418						6,832
23				4,227,000			4,227,000						0
24			7,005,000	4,400,000		5,799,695	4,400,000					1,205,305	0
25			5,713,000			5,044,680	0					668,320	0
26			107,439,000			107,100,800	0					338,200	0
27				24,787,000			24,787,000						0
28							0						0
29	Total ordinary (NIF) subsidies for R&D (rows 30 to 36)		0	625,894,730	0	0	612,248,305	0	0	0	12,864,165	0	0
30	including: institutional funds R&D – other (research plans)			358,841,000			348,729,861				9,755,872		0
31	institutional funds R&D – specific univ. research			132,462,000			130,696,311				1,765,689		0
32	institutional funds R&D – framework programmes			1,909,000			1,889,940				19,060		0
33	institutional funds R&D – mobility support			488,730			365,841						122,889
34	targeted funding R&D – National Research Programme			78,601,000			78,074,245				369,660		0
35	targeted funding R&D – progs. under provider control			53,593,000			52,492,107				933,884		0
6	targeted funding R&D – public R&D tenders						0						0

Continuation of Table 6.1 from the previous page:

Row	Subsidy Items and Indicators		Amt. Awarded		Returned	Used ^{*)}		Transferred to FRIA		Transferred to TPMF		Transferred to OF		Repayment ^{**)}	
		Indicato	Contribution	Subsidy		Contribution	Subsidy	Contribution	Subsidy	Contr.	Subsidy	Contribution	Subsidy	Contr.	Subsidy
			1	2	3	4	5	6	7	8	9	10	11	12	13
														Cols. 1-4-6-8-10	Cols. 2-3-5-7-9-11
37	Total contributions and subsidies from the MEYS chapter (rows 38+44)		99,000,000	120,538,000	0	80,386,411	118,959,208	18,613,589	0	0	1,282,343	0	0	0	296,449
38	Total capital contributions and subsidies outside of programme funding and R&D from the MEYS chap. (Rows 39 to 43)		99,000,000	61,510,000	0	80,386,411	61,411,881	18,613,589	0	0	0	0	0	0	98,119
39	including	A & B	Programmes of study + associated creative activities			80,386,411	0	18,613,589						0	0
40		F	Educational Policy Fund	1,700,000			1,675,380							0	24,620
41		G	University Development Fund	17,785,000			17,750,924							0	34,076
42		I	Developmental programmes	42,025,000			41,985,577							0	39,423
43		M	Extraordinary activity												
44	Capital subsidies for research and development (rows 45 to 48)		0	59,028,000	0	0	57,547,327	0		0	1,282,343	0	0	0	198,330
45	including:	institutional funds R&D – other (research plans)		58,892,000			57,411,327				1,282,343			0	198,330
46		institutional funds R&D – framework programmes													
47		targeted R&D funding – progs. under provider control		75,000			75,000							0	0
48		targeted R&D funding – National Research Programme		61,000			61,000							0	0
49	Subsidies from other MEYS departments			744,800			744,150							0	650

^{*)} figures in the 'used' column are given without transfer to funds

^{**)} amount awarded – used – transfer to funds

¹⁾ Note: The total subsidy provided for student accommodation and meals was CZK 24,905 thousand (rows 11+27), CZK 118 thousand of which was awarded for accommodation and meals for foreign students accepted for short-term stays.

FRIA – Fund for the Reproduction of Investment Assets

TPMF – Targeted Public Money Fund, created in compliance with the Act on Higher Education Institutions

OF – Operating Fund, created in compliance with the Act on Higher Education Institutions

6.2 Settlement of accounts with regard to other SB chapters and other grants

Table 6.2 Settlement of accounts with regard to other SB chapters and other grants (in CZK)

row no.	Provider	Amt. awarded as of 31 December 2009			Used ^{*)} as of 31 December 2009			transferred to TPMF as of 31 December 2009			Repayment of subsidy ^{*)}			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	Noninvestment funds (rows 1+2+3)	105,019,982	251,825,347	356,845,329	91,909,367	230,874,593	322,783,960	13,076,504	14,580,066	27,656,570	34,111	6,370,688	6,404,799	3.89
2	Total from state budget funds (sans MEYS) including: Czech Science Foundation	3,900,400	221,924,000	225,824,400	3,900,045	214,528,598	218,428,643	0	1,304,342	1,304,342	355	6,091,060	6,091,415	2.70
	GA AS CR		124,000,000	124,000,000		121,271,927	121,271,927		925,680	925,680	0	1,802,393	1,802,393	1.45
	Ministry of Health		23,116,000	23,116,000		22,804,930	22,804,930		246,140	246,140	0	64,930	64,930	0.28
	Ministry of Culture	130,000	49,648,000	49,778,000	130,000	45,504,629	45,634,629		1,113	1,113	0	4,142,258	4,142,258	8.32
	Ministry of Regional Development	1,149,000	421,000	1,570,000	1,148,645	420,973	1,569,618				355	27	382	0.02
	Ministry of Labour and Social Affairs		1,277,000	1,277,000		1,277,000	1,277,000				0	0	0	0.00
	NSA		450,000	450,000		450,000	450,000		0	0	0	0	0	0.00
	SONS		1,531,000	1,531,000		1,523,542	1,523,542				0	7,458	7,458	0.49
	MIT		5,125,000	5,125,000		5,125,000	5,125,000				0		0	0.00
	Ministry of Defence		4,271,000	4,271,000		4,271,000	4,271,000				0	0	0	0.00
	Ministry of Foreign Affairs		2,362,000	2,362,000		2,362,000	2,362,000				0	0	0	0.00
	Ministry of Agriculture	2,621,400		2,621,400	2,621,400		2,621,400				0	0	0	0.00
	Ministry of the Environment		2,496,000	2,496,000		2,477,817	2,477,817		18,183	18,183	0	0	0	0.00
	Ministry of Transport		6,977,000	6,977,000		6,789,780	6,789,780		113,226	113,226	0	73,994	73,994	1.06
	Total from municipalities, independent territorial units, state funds including: Brno City Municipality Southern Moravian Region ¹⁾	2,943,316	0	2,943,316	2,914,678	0	2,914,678	0	0	0	28,638	0	28,638	0.97
	Total other and from abroad	2,788,316	2,788,316	5,576,632	2,759,678	2,759,678	5,519,356				28,638	0	28,638	1.03
	including: subsidies from abroad EU (R&D framework programmes)	36,052,169	29,901,347	65,953,516	22,970,547	16,345,995	42,316,542	13,076,504	13,275,724	26,352,228	5,118	279,628	284,746	0.43
	SOCRATES/ERASMUS	29,722,434	24,956,911	54,679,345	18,582,864	12,640,015	31,222,879	11,139,570	12,140,571	23,280,141	0	176,325	176,325	0.71
	Jean MONNET	367,218	367,218	734,436	199,617	199,617	399,234	167,601		167,601	0	0	0	0.00
	LEONARDO	447,195	447,195	894,390	442,479	442,479	884,958	4,716		4,716	0	0	0	0.00
	Tempus	216,724	216,724	433,448	216,724		433,448				0	0	0	0.00
	other	5,298,598	4,944,436	10,243,034	3,528,863	3,705,980	7,234,843	1,764,617	1,135,153	2,899,770	5,118	103,303	108,421	1.06
	MEYS OP Education for	62,124,097	0	62,124,097	62,124,097		62,124,097	0	0	0	0	0	0	0.00
	OP EC SMR	56,511,088		56,511,088	56,511,088		56,511,088				0	0	0	0.00
	SMR other structural funds	1,576,826		1,576,826	1,576,826		1,576,826				0	0	0	0.00
	Norwegian Funds	3,703,044		3,703,044	3,703,044		3,703,044				0	0	0	0.00
	de minimis support	333,139		333,139	333,139		333,139				0	0	0	0.00
5	Capital funds (rows 6+7+8)	10,469,819	4,631,710	15,101,529	10,469,819	4,566,781	15,036,600	0	40,406	40,406	0	24,523	24,523	0.16
6	Total from state budget funds (sans MEYS)	956,000	4,545,000	5,501,000	956,000	4,480,071	5,436,071	0	40,406	40,406	0	24,523	24,523	0.45
	Ministry of Foreign Affairs	956,000		956,000	956,000		956,000				0	0	0	0.00
	Czech Science Foundation		1,661,000	1,661,000	0	1,620,594	1,620,594		40,406	40,406	0	0	0	0.00
	Ministry of Health		2,884,000	2,884,000	0	2,859,477	2,859,477				0	24,523	24,523	0.85
7	From the budget of municipalities, ITUs and state funds			0			0						0	
8	Total other and from abroad	9,513,819	86,710	9,600,529	9,513,819	86,710	9,600,529	0	0	0	0	0	0	0.00
	from abroad		86,710	86,710		86,710	86,710						0	0.00
	OP EC (MEYS+SMR)	3,539,297		3,539,297	3,539,297		3,539,297				0		0	0.00
	Norwegian Funds (MFGR)	5,974,522		5,974,522	5,974,522		5,974,522						0	0.00

^{*)} without transfer to funds ^{*)} amount awarded – used – transfer to TPMF

Notes concerning Table 6.2:

- 1) SMR subsidy – income has been time diversified to the 2010 accounting year. The total amount time diversified is CZK 1,483,158.82 and involves a subsidy made in 2007 for costs associated with the Mozek project running from 2007 – 2010.
- 2) Other: concerns multiple year subsidies in accordance with Decree 551/2004 Coll. which are subject to a settlement of accounts with the state budget up to 31/12 of the year in which the project was completed (projects co-financed by the EU and from FMN).

Unspent funds from state budget on investment subsidies:

- Czech Science Foundation, CZK 786,242.66 paid to account no. 6015-22422001/0710, variable symbol 2211, specific symbol 216224, on 4/2/2010 (CZK 785,567.46 of which is the returned balance on the subsidy and CZK 675.20 of which is the returned balance on the TPMF subsidy).
- Czech Science Foundation in the amount of CZK 389,494.46 paid to account no. 2049-22422001/0710, var. symbol 216224, dated 12 June 2009.
- Czech Science Foundation in the amount of CZK 593,000.00 paid to account no. 2049-22422001/0710, var. symbol 216224, dated 23 October 2009.
- Czech Science Foundation in the amount of CZK 34,331.00, paid by the project codesigner (Biophysics Institute of the AS CR), dated 14 December 2009.
- GA AS CR in the amount of CZK 64,930.30 paid to account no. 6015-1322001/0710, var. symbol 216224, dated 27 January 2010.
- IGA Ministry of Health in the amounts of CZK 1,388,000 and CZK 2,754,257 paid to account no. 6015-2528001/0710, var. symbol 5332374, dated 28 January 2010.
- Ministry of Culture in the amount of CZK 382.50 paid to account no. 6015-3424001/0710, var. symbol 216224, dated 25 January 2010.
- NSA in the amount of CZK 7,458 paid to account no. 2049-105881/0710, var. symbol 92009001, dated 28 D 2009.
- Ministry of the Environment in the amount of CZK 64,993.88 paid to account no. 6015-7628001/0710, var. symbol 216224, dated 27 January 2010.
- Ministry of the Environment in the amount of CZK 9,000.00 paid to account no. 2049-41924621/0710, var. symbol 216224, dated 7 October 2009.
- SMR in the amount of CZK 26,853.40 paid to account no. 27-7491250267/0100, var. symbol 279482009, dated 15 December 2009.
- SMR in the amount of CZK 1,784.00 paid to account no. 27-7188260227/0100, var. symbol 216224, dated 22 January 2010.

Unspent funds from investment subsidies:

- IGA Ministry of Health in the amount of CZK 24,523.00 paid to account no. 6015-2528001/0710, var. symbol 5332374, dated 29 January 2010.

Unspent noninvestment funds from abroad:

- Funds in the amount of CZK 176,325.44 from Project 6. RP – REVACERN, CZK 103,302.80 from a workshop funded by the European Science Foundation and CZK 5118.00 from a grant given by the American Embassy's Czech-American Prize for Talented Students could not be spent in accordance with project conditions. Repayments in the amount of CZK 279,628.24 were sent during the course of 2009 after obtaining the provider's final decision. A repayment of CZK 5,118.00 will be made during the course of 2010.

Aside from this, funding from TPMF provided for a multi-year R&D project (from prior years) was returned:

- Czech Science Foundation in the amount of CZK 11,463.12 paid to account no. 19-22422001/0710, var. symbol 230216224, dated 9 April 2009.

6.2.1 Education for Competitiveness Operational Programme

MU obtained funding from providers in the CR for multiyear projects co-financed from the budget of the European Union. Settlement of accounts for these projects takes place in accordance with Decree 52/2008 Coll. by 31 December of the year in which the project is completed.

MU submitted 190 applications for subsidies during 2009 for projects from the Education for Competitiveness Operational Programme (OP EC), funded from the European Social Fund (ESF) in the amount of CZK 2,279 million. Subsidies for these projects cover 100% of eligible expenditures (85% of which by the ESF and 15% by national sources within the CR). 44 projects were approved for

OP EC funding as of 31 December 2009, for which MU was the recipient of subsidies with a total value of CZK 515.5 million (CZK 510 million in non-investment subsidies and CZK 5.5 million in investment subsidies), along with a further 7 projects for which MU serves as a partner with a contribution totalling CZK 17.0 million (CZK 143 thousand from investment subsidies). Accounts for these projects were settled with the state budget by the beneficiary on behalf of its partners, as well. An overview of funding provided to MU as beneficiary under OP EC is given in Table 6.2.1.

6.2.2 Cross-Border Collaboration CR – Austria Operational Programme

Implementation also began during 2009 on Project M00108 – CoReTech (Cross-Border Cooperation in Research and Technology Transfer Support Services) – under the Cross-Border Collaboration CR – Austria Operational Programme, funded under the European Regional Development Fund (ERDF). The subsidy provider is the Southern Moravian Region. The subsidy is earmarked only for non-investment expenditures. Maximum amount of the subsidy provided by the Southern Moravian Region is 90% of eligible expenditures (85% ERDF and 5% CR), with co-financing provided by MU totalling 10% of eligible expenditures. The budget is approved in euros, but the following table shows the budgetary data in CZK (1 EUR = CZK 26 was used for currency conversion):

Table 6.2.2 CoReTech project funding

	Total planned budget	of which:		used as of 31 December 2009	of which:		subsidy actually accepted as of 31 December 2009	co-funded + funded in advance from MU sources	remaining balance due from the provider
		SMR subsidy + SB (90%)	Co-funded by MU (10 %)		SMR subsidy + SB (90%)	Co-funded by MU (10 %)			
total	6,077,708	5,469,937	607,771	4,063,066	3,703,044	360,022	0	4,063,066	3,703,044
2009	5,200,000	4,680,000	520,000	4,063,066	3,703,044	360,022	0	4,063,066	3,703,044
2010	877,708	789,937	87,771	0	0	0	0	0	0

project implementation period: 1 January 2009 – 31 May 2010

6.2.3 EEA/Norway Funding Mechanisms

The Ministry of Finance serve as intermediary in providing MU subsidy from the EEA/Norway Funding Mechanism for the individual project CZ 0106 Telc – Renovation of the Former Jesuit Grounds – Central European Cultural Heritage Centre. The EEA/Norway subsidy covers a maximum of 85% of the total adjusted expenditures, with a minimum 15% co-financed by MU. The subsidy was approved to a maximum amount of €4,922,278. In advance of €492,228 was provided in 2009. Expenditures will be reimbursed retroactively after monitoring reports and an application for payment are submitted. Details are given in Table 6.2.3.

6.2.4 Research and Development for Innovation Operational Programme

Preparation of projects for the Research and Development for Innovation Operational Programme (OP R&DfI) also began in 2009. This operational programme is funded by the European Fund for Regional Development and the state budget of the CR period 6 projects were submitted, one to PO 1 – the European Centre for Excellence and 5 to PO 2 – Regional R&D Centre. One of these projects have been approved as of 31 December 2009 but the decision on subsidy provision will not be issued until 2010. Decisions on the remaining projects will come during the course of 2010. Preparations were also initiated for another 5 projects for PO 4 – Infrastructure for Instruction at Universities Doing Research. These will be submitted in 2010. MU spent a total of CZK 21 million to pre-finance these 11 projects, which include construction (CZK 7.7 million in noninvestment funding and CZK 13.7 million in investment funding). If the projects are accepted for funding under OP R&DfI, MU will be retroactively reimbursed for these funds in the form of subsidies.

Table 6.2.1 Overview of OP EC project (MU as beneficiary)

provider	priority axis	support area	implementation period		no. of projects	approved budget			accepted in 2009*)			used in 2009			remaining balance		
			start	end		NIF	INV	total	NIF	INV	total	NIF	INV	total	NIF	INV	total
MEYS	1	1.1	2009	2012	1	14,521,797	0	14,521,797	7,260,898	0	7,260,898	393,349	0	393,349	6,867,549	0	6,867,549
		1.2	2010	2012	1	4,886,007	0	4,886,007	1,221,501	0	1,221,501	0	0	0	1,221,501	0	1,221,501
	PO1 total				2	19,407,804	0	19,407,804	8,482,399	0	8,482,399	393,349	0	393,349	8,089,050	0	8,089,050
		2.2	2009	2011	1	9,377,457	0	9,377,457	2,344,364	0	2,344,364	1,844,901	0	1,844,901	499,463	0	499,463
		2.2	2009	2012	18	205,257,229	1,872,440	207,129,669	100,895,695	1,632,662	102,528,357	33,933,737	1,350,851	35,284,589	66,961,958	281,811	67,243,768
	Total for OP 2.2				19	214,634,686	1,872,440	216,507,126	103,240,059	1,632,662	104,872,721	35,778,639	1,350,851	37,129,490	67,461,420	281,811	67,743,231
	2	2.3	2009	2012	10	78,408,835	2,614,666	81,023,501	37,250,770	2,487,666	39,738,436	9,975,294	2,188,446	12,163,740	27,275,476	299,220	27,574,696
		2.3	2010	2012	2	22,918,344	0	22,918,344	11,459,170	0	11,459,170	0	0	0	11,459,170	0	11,459,170
	Total for OP 2.3				12	101,327,178	2,614,666	103,941,844	48,709,940	2,487,666	51,197,606	9,975,294	2,188,446	12,163,740	38,734,646	299,220	39,033,866
		2.4	2009	2012	4	49,527,773	93,000	49,620,773	24,717,386	93,000	24,810,386	10,363,807	0	10,363,807	14,353,579	93,000	14,446,579
		2.4	2010	2012	4	91,282,297,24	849,500	92,131,797,24	13,456,264	849,500	14,305,764	0	0	0	13,456,264	849,500	19,296,906
SMR		2.4	2010	2013	2	25,141,980,69	68,750	25,210,730,69	12,536,615	68,750	12,605,365	0	0	0	12,536,615	68,750	7,614,223
		Total for OP 2.4			10	165,952,051	1,011,250	166,963,301	50,710,265	1,011,250	51,721,515	10,363,807	0	10,363,807	40,346,458	1,011,250	41,357,708
	PO2 total				41	481,913,915	5,498,357	487,412,271	202,660,264	5,131,578	207,791,842	56,117,740	3,539,297	59,657,037	146,542,525	1,592,281	148,134,805
	MEYS total (PO 1 + PO 2)				43	501,321,718	5,498,357	506,820,075	211,142,663	5,131,578	216,274,241	56,511,088	3,539,297	60,050,386	154,631,575	1,592,281	156,223,855
	1	1.3	2009	2011	1	8,622,805	0	8,622,805	1,724,561	0	1,724,561	1,576,826	0	1,576,826	147,735	0	147,735
	SMR total				1	8,622,805	0	8,622,805	1,724,561	0	1,724,561	1,576,826	0	1,576,826	147,735	0	147,735
	Total				44	509,944,523	5,498,357	515,442,880	212,867,224	5,131,578	217,998,802	58,087,914	3,539,297	61,627,212	154,779,310	1,592,281	156,371,590

*) funding actually entered into the project bank account

Table 6.2.3 Norwegian Funding Mechanism (in CZK)

	BUDGET – PLAN					AMOUNT ACTUALLY SPENT					subsidy actually accepted as of 31 December 2009	co-financing + pre-financing from MU	remaining balance due from the provider +/- for payment/surplus
	Total	eligible costs		ineligible expenses	Used as of 31 December 2009	eligible costs		ineligible expenses					
		subsidy EEAN/N (max. 85 %)	MU co-financing (min. 15 %)			subsidy EEAN/N (max. 85 %)	MU co-financing (min. 15 %)						
1	Total (NIF + INV)	165,732,117	119,379,062	22,516,328	23,836,727	8,372,947	6,307,662	1,969,693	97,919	13,091,296	2,065,285	-6,783,634	
2	NIF funds	12,540,354	10,045,560	1,772,746	722,048	389,602	333,140	58,789	0	333,140	56,462	0	
3	INV funds	153,191,763	109,333,502	20,743,582	23,114,679	7,983,345	5,974,522	1,910,904	97,919	12,758,156	2,008,823	-6,783,634	
4	of which NIF	12,540,354	10,045,560	1,772,746	722,048	389,602	333,140	58,789	-2,327	333,140	56,462	0	
5	2009	318,714	270,907	47,807		389,602	333,140	58,789	-2,327	333,140	56,462	0	
6	2010	491,600	417,860	73,740					0		0	0	
7	2011	11,730,040	9,356,793	1,651,199	722,048						0	0	
8	of which INV	153,191,763	109,333,502	20,743,582	23,114,679	7,983,345	5,974,522	1,910,904	97,919	12,758,156	2,008,823	-6,783,634	
9	2009	11,111,027	7,512,940	1,325,813	2,272,275	7,983,345	5,974,522	1,910,904	97,919	12,758,156	2,008,823	-6,783,634	
10	2010	110,145,527	84,746,499	14,955,265	10,443,763				0		0	0	
11	2011	31,935,209	17,074,063	4,462,505	10,398,641						0	0	

project implementation period: 17 December 2009 – 30 April 2011

6. 3 Recapitulation of Settlement of Accounts with the State Budget on Subsidies and Contributions

Table 6.3a Recapitulation of settlement of accounts for contributions and subsidies – in col. used without transfer to funds (in CZK)

a) Total noninvestment funding

row	Provider	Amt. awarded as of 31 December 2009			Used without transfer to funds as of 31 December 2009			Transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	from Ch. 333 – MEYS including – Department 30 without – other departments	2,219,118,800 2,218,374,000	625,894,730 625,894,730	2,845,013,530 2,844,268,730	2,040,176,517 2,039,432,367	612,248,305 612,248,305	2,652,424,822 2,651,680,672	178,213,259 178,213,259	12,864,165 12,864,165	191,077,424 191,077,424	729,024 728,374	782,260 782,260	1,511,284 1,510,634	0.05 0.05
2	from other SB chapters ¹⁾	3,900,400	221,924,000	225,824,400	3,900,045	214,528,598	218,428,643	0	1,304,342	1,304,342	355	6,091,060	6,091,415	2.70
4	local authority subsidies	2,943,316	0	2,943,316	2,914,678	0	2,914,678	0	0	0	28,638	0	28,638	0.97
5	subsidies from abroad and other	98,176,266	29,901,347	128,077,613	85,094,644	16,345,995	101,440,639	13,076,504	13,275,724	26,352,228	5,118	279,628	284,746	0.22
6	Total NIF public funding	2,324,138,782	877,720,077	3,201,858,859	2,132,085,884	843,122,898	2,975,208,782	191,289,763	27,444,231	218,733,994	763,135	7,152,948	7,916,083	0.25

b) Total contributions and subsidies for capital expenditures, including prog. funding

row	Provider	Amt. awarded as of 31 December 2009			Used without transfer to funds as of 31 December 2009			Transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	Total from MEYS Chapt. 333	837,517,939	59,028,000	896,545,939	818,806,231	57,547,327	876,353,558	18,613,589	1,282,343	19,895,932	98,119	198,330	296,449	0.03
	of which – prog. funding	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00
	of which indiv. subsidies	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00
	system. subsidy	0	0	0	0	0	0	0	0	0	0	0	0	0.00
	non-prog. funding	160,510,000	59,028,000	219,538,000	141,798,292	57,547,327	199,345,619	18,613,589	1,282,343	19,895,932	98,119	198,330	296,449	0.14
2	other SB chapters – system. subsidies	956,000	4,545,000	5,501,000	956,000	4,480,071	5,436,071	0	40,406	40,406	0	24,523	24,523	0.45
4	local authority subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0.00
5	subsidies from abroad and other	9,513,819	86,710	9,600,529	9,513,819	86,710	9,600,529	0	0	0	0	0	0	0.00
6	Total capital subsidies and contributions	847,987,758	63,659,710	911,647,468	829,276,050	62,114,108	891,390,158	18,613,589	1,322,749	19,936,338	98,119	222,853	320,972	0.04
7	Total prog. funding	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00

c) Total subsidies (NIF + INV) incl. prog. funding

row	Provider	Amt. awarded as of 31 December 2009			Used without transfer to funds as of 31 December 2009			Transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	Total from MEYS Chapt. 333	3,056,636,739	684,922,730	3,741,559,469	2,858,982,748	669,795,632	3,528,778,380	196,826,848	14,146,508	210,973,356	827,143	980,590	1,807,733	0.05
	of which prog. funding	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00
	of which indiv. subsidies	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00
	system. subsidy	0	0	0	0	0	0	0	0	0	0	0	0	0.00
	non-prog. funding	2,379,628,800	684,922,730	3,064,551,530	2,181,974,809	669,795,632	2,851,770,441	196,826,848	14,146,508	210,973,356	827,143	980,590	1,807,733	0.06
2	other SB chapters – system. subsidies	4,856,400	226,469,000	231,325,400	4,856,045	219,008,669	223,864,714	0	1,344,748	1,344,748	355	6,115,583	6,115,938	2.64
4	local authority subsidies	2,943,316	0	2,943,316	2,914,678	0	2,914,678	0	0	0	28,638	0	28,638	0.97
5	subsidies from abroad and other	107,690,085	29,988,057	137,678,142	94,608,463	16,432,705	111,041,168	13,076,504	13,275,724	26,352,228	5,118	279,628	284,746	0.21
6	total subsidy	3,172,126,540	941,379,787	4,113,506,327	2,961,361,934	905,237,006	3,866,598,940	209,903,352	28,766,980	238,670,332	861,254	7,375,801	8,237,055	0.20
7	Total prog. funding	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00

d) Total contributions and subsidies for capital expenditures, not incl. prog. funding.

row	Provider	Amt. awarded as of 31 December 2009			Used without transfer to funds as of 31 December 2009			Transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	Total from MEYS Chapt. 333	160,510,000	59,028,000	219,538,000	141,798,292	57,547,327	199,345,619	18,613,589	1,282,343	19,895,932	98,119	198,330	296,449	0.14
2	other SB chapters – system. subsidies	956,000	4,545,000	5,501,000	956,000	4,480,071	5,436,071	0	40,406	40,406	0	24,523	24,523	0.45
4	local authority subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0
5	subsidies from abroad and other	9,513,819	86,710	9,600,529	9,513,819	86,710	9,600,529	0	0	0	0	0	0	0.00
6	total subsidy	170,979,819	63,659,710	234,639,529	152,268,111	62,114,108	214,382,219	18,613,589	1,322,749	19,936,338	98,119	222,853	320,972	0.14

e) Total contributions and subsidies (NIF + INV) not incl. prog. funding

row no.	Provider	Amt. awarded as of 31 December 2009			Used without transfer to funds as of 31 December 2009			Transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	Total from MEYS Chapt. 333	2,379,628,800	684,922,730	3,064,551,530	2,181,974,809	669,795,632	2,851,770,441	196,826,848	14,146,508	210,973,356	827,143	980,590	1,807,733	0.06
2	other SB chapters – system. subsidies	4,856,400	226,469,000	231,325,400	4,856,045	219,008,669	223,864,714	0	1,344,748	1,344,748	355	6,115,583	6,115,938	2.64
4	local authority subsidies	2,943,316	0	2,943,316	2,914,678	0	2,914,678	0	0	0	28,638	0	28,638	0.97
5	subsidies from abroad and other	107,690,085	29,988,057	137,678,142	94,608,463	16,432,705	111,041,168	13,076,504	13,275,724	26,352,228	5,118	279,628	284,746	0.21
6	total subsidy	2,495,118,601	941,379,787	3,436,498,388	2,284,353,995	905,237,006	3,189,591,001	209,903,352	28,766,980	238,670,332	861,254	7,375,801	8,237,055	0.24

Table 6.3b Recapitulation of settlement of accounts for contributions and subsidies – in col. used including transfer to funds (in CZK)

a) Total noninvestment funding

row no.	Provider	Amt. awarded as of 31 December 2009			Used, incl. transfer to funds as of 31 December 2009			of which: transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	from Ch. 333 – MEYS including – Department 30 without programme funding	2,219,118,800	625,894,730	2,845,013,530	2,218,389,776	625,112,470	2,843,502,246	178,213,259	12,864,165	191,077,424	729,024	782,260	1,511,284	0.05
	– other departments	744,800	0	744,800	744,150	0	744,150	0	0	0	650	0	650	0.05
2	from other SB chapters ¹⁾	3,900,400	221,924,000	225,824,400	3,900,045	215,832,940	219,732,985	0	1,304,342	1,304,342	355	6,091,060	6,091,415	2.70
4	local authority subsidies	2,943,316	0	2,943,316	2,914,678	0	2,914,678	0	0	0	28,638	0	28,638	0.97
5	subsidies from abroad and other	98,176,266	29,901,347	128,077,613	98,171,148	29,621,719	127,792,867	13,076,504	13,275,724	26,352,228	5,118	279,628	284,746	0.22
6	Total NIF public funding	2,324,138,782	877,720,077	3,201,858,859	2,323,375,647	870,567,129	3,193,942,776	191,289,763	27,444,231	218,733,994	763,135	7,152,948	7,916,083	0.25

b) Total contributions and subsidies for capital expenditures, including prog. funding

row no.	Provider	Amt. awarded as of 31 December 2009			Used, incl. transfer to funds as of 31 December 2009			of which: transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	Total from MEYS Chapt. 333	837,517,939	59,028,000	896,545,939	837,419,820	58,829,670	896,249,490	18,613,589	1,282,343	19,895,932	98,119	198,330	296,449	0.03
	of which – prog. funding	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00
	of which indiv. subsidies	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00
	– system. subsidy	0	0	0	0	0	0	0	0	0	0	0	0	0.00
	– not incl. programme funding	160,510,000	59,028,000	219,538,000	160,411,881	58,829,670	219,241,551	18,613,589	1,282,343	19,895,932	98,119	198,330	296,449	0.14
2	from other SB chapters – system. subsidies	956,000	4,545,000	5,501,000	956,000	4,520,477	5,476,477	0	40,406	40,406	0	24,523	24,523	0.45
4	local authority subsidies	0	0	0	0	0	0	0	0	0	0	0	0	0.00
5	subsidies from abroad and other	9,513,819	86,710	9,600,529	9,513,819	86,710	9,600,529	0	0	0	0	0	0	0.00
6	Total capital subsidies and contributions	847,987,758	63,659,710	911,647,468	847,889,639	63,436,857	911,326,496	18,613,589	1,322,749	19,936,338	98,119	222,853	320,972	0.04
7	Total prog. funding	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00

c) Total contributions and subsidies (NIF + INV) incl. prog. funding

row no.	Provider	Amt. awarded as of 31 December 2009			Used, incl. transfer to funds as of 31 December 2009			of which: transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	Total from MEYS Chapt. 333	3,056,636,739	684,922,730	3,741,559,469	3,055,809,596	683,942,140	3,739,751,736	196,826,848	14,146,508	210,973,356	827,143	980,590	1,807,733	0.05
	of which – prog. funding	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00
	of which indiv. subsidies	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00
	– system. subsidy	0	0	0	0	0	0	0	0	0	0	0	0	0.00
	– not incl. programme funding	2,379,628,800	684,922,730	3,064,551,530	2,378,801,657	683,942,140	3,062,743,797	196,826,848	14,146,508	210,973,356	827,143	980,590	1,807,733	0.06
2	from other SB chapters – system. subsidies	4,856,400	226,469,000	231,325,400	4,856,045	220,353,417	225,209,462	0	1,344,748	1,344,748	355	6,115,583	6,115,938	2.64
4	local authority subsidies	2,943,316	0	2,943,316	2,914,678	0	2,914,678	0	0	0	0	0	0	0.97
5	subsidies from abroad and other	107,690,085	29,988,057	137,678,142	107,684,967	29,708,429	137,393,396	13,076,504	13,275,724	26,352,228	5,118	279,628	284,746	0.21
6	total subsidy	3,172,126,540	941,379,787	4,113,506,327	3,171,265,286	934,003,986	4,105,269,272	209,903,352	28,766,980	238,670,332	861,254	7,375,801	8,237,055	0.20
7	Total prog. funding	677,007,939	0	677,007,939	677,007,939	0	677,007,939	0	0	0	0	0	0	0.00

d) Total contributions and subsidies for capital expenditures, not incl. prog. funding.

row no.	Provider	Amt. awarded as of 31 December 2009			Used, incl. transfer to funds as of 31 December 2009			of which: transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	Total from MEYS Chapt. 333	160,510,000	59,028,000	219,538,000	160,411,881	58,829,670	219,241,551	18,613,589	1,282,343	19,895,932	98,119	198,330	296,449	0.14
2	from other SB chapters – system. subsidies	956,000	4,545,000	5,501,000	956,000	4,520,477	5,476,477	0	40,406	40,406	0	24,523	24,523	0.45
4	local authority subsidies	0	0	0	0	0	0	0	0	0	0	0	0	
5	subsidies from abroad and other	9,513,819	86,710	9,600,529	9,513,819	86,710	9,600,529	0	0	0	0	0	0	0.00
6	total subsidy	170,979,819	63,659,710	234,639,529	170,881,700	63,436,857	234,318,557	18,613,589	1,322,749	19,936,338	98,119	222,853	320,972	0.14

e) Total contributions and subsidies (NIF +INV) not incl. prog. funding.

row no.	Provider	Amt. awarded as of 31 December 2009			Used, incl. transfer to funds as of 31 December 2009			of which: transferred to funds			Repayment of subsidy (levy)			Repayment levy in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	Total from MEYS Chapt. 333	2,379,628,800	684,922,730	3,064,551,530	2,378,801,657	683,942,140	3,062,743,797	196,826,848	14,146,508	210,973,356	827,143	980,590	1,807,733	0.06
2	from other SB chapters – system. subsidies	4,856,400	226,469,000	231,325,400	4,856,045	220,353,417	225,209,462	0	1,344,748	1,344,748	355	6,115,583	6,115,938	2.64
4	local authority subsidies	2,943,316	0	2,943,316	2,914,678	0	2,914,678	0	0	0	0	0	28,638	0.97
5	subsidies from abroad and other	107,690,085	29,988,057	137,678,142	107,684,967	29,708,429	137,393,396	13,076,504	13,275,724	26,352,228	5,118	279,628	284,746	0.21
6	total subsidy	2,495,118,601	941,379,787	3,436,498,388	2,494,257,347	934,003,986	3,428,261,333	209,903,352	28,766,980	238,670,332	861,254	7,375,801	8,237,055	0.24

f) Total noninvestment funding for research and development (in CZK)

row no.	Provider	Amt. awarded	Used	of which: transfer to TPMF	Repayment	in %
1	From the MEYS chapter (Tab. 2.1.2.1)	625,894,730	625,112,470	12,864,165	782,260	0.12
	<i>including: specific research</i>	<i>132,462,000</i>	<i>132,462,000</i>	<i>1,765,689</i>	<i>0</i>	0.00
	<i>int'l. collaboration – framework programmes</i>	<i>1,909,000</i>	<i>1,909,000</i>	<i>19,060</i>	<i>0</i>	0.00
	<i>int'l. collaboration – support for mobility</i>	<i>488,730</i>	<i>365,841</i>		<i>122,889</i>	25.14
	<i>research plans</i>	<i>358,841,000</i>	<i>358,485,733</i>	<i>9,755,872</i>	<i>355,267</i>	0.10
	<i>INFOZ</i>	<i>2,455,000</i>	<i>2,447,753</i>	<i>0</i>	<i>7,247</i>	0.30
	<i>IM research centre</i>	<i>42,576,000</i>	<i>42,443,527</i>	<i>0</i>	<i>132,473</i>	0.31
	<i>KONTAKT (ME)</i>	<i>3,807,000</i>	<i>3,787,659</i>	<i>0</i>	<i>19,341</i>	0.51
	<i>COST (OC)</i>	<i>1,200,000</i>	<i>1,200,000</i>	<i>24,661</i>	<i>0</i>	0.00
	<i>2B Health and Quality of Life</i>	<i>30,711,000</i>	<i>30,706,394</i>	<i>361,684</i>	<i>4,606</i>	0.01
	<i>2D Social and Economic Development of Society</i>	<i>1,323,000</i>	<i>1,323,000</i>	<i>27,976</i>	<i>0</i>	0.00
	<i>2E Human Resources</i>	<i>3,991,000</i>	<i>3,990,984</i>		<i>16</i>	0.00
	<i>LA – INGO</i>	<i>2,050,000</i>	<i>1,910,143</i>	<i>0</i>	<i>139,857</i>	0.00
	<i>LC – Basic Research Centre</i>	<i>44,081,000</i>	<i>44,080,436</i>	<i>909,223</i>	<i>564</i>	0.00
2	Total from state budget chapters (not incl. MEYS)	221,924,000	215,832,940	1,304,342	6,091,060	2.74
	<i>including: Czech Science Foundation</i>	<i>124,000,000</i>	<i>122,197,607</i>	<i>925,680</i>	<i>1,802,393</i>	1.45
	<i>GA AS CR</i>	<i>23,116,000</i>	<i>23,051,070</i>	<i>246,140</i>	<i>64,930</i>	0.28
	<i>IGA Ministry of Health</i>	<i>49,648,000</i>	<i>45,505,742</i>	<i>1,113</i>	<i>4,142,258</i>	8.34
	<i>Ministry of Culture</i>	<i>421,000</i>	<i>420,973</i>	<i>0</i>	<i>27</i>	0.01
	<i>Ministry for Regional Development</i>	<i>1,277,000</i>	<i>1,277,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>Ministry of Labour and Social Affairs</i>	<i>450,000</i>	<i>450,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>NSA</i>	<i>1,531,000</i>	<i>1,523,542</i>	<i>0</i>	<i>7,458</i>	0.49
	<i>SONS</i>	<i>5,125,000</i>	<i>5,125,000</i>			0.00
	<i>Ministry of Industry and Trade</i>	<i>4,271,000</i>	<i>4,271,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>Ministry of Defence</i>	<i>2,362,000</i>	<i>2,362,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>Ministry of Foreign Affairs</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	0.00
	<i>Ministry of Agriculture</i>	<i>2,496,000</i>	<i>2,496,000</i>	<i>18,183</i>	<i>0</i>	0.00
	<i>Ministry of the Environment</i>	<i>6,977,000</i>	<i>6,903,006</i>	<i>113,226</i>	<i>73,994</i>	1.06
	<i>Ministry of Transport</i>	<i>250,000</i>	<i>250,000</i>	<i>0</i>	<i>0</i>	0.00
3	Total from municipalities, independent territorial units, state funds	0	0	0	0	
4	Total other and from abroad	29,901,347	29,621,719	13,275,724	279,628	0.94
	<i>EU (esp. 5th and 6th framework programmes)</i>	<i>24,956,911</i>	<i>24,780,586</i>	<i>12,140,571</i>	<i>176,325</i>	0.71
	<i>other</i>	<i>4,944,436</i>	<i>4,841,133</i>	<i>1,135,153</i>	<i>103,303</i>	2.09
5	Total NIF R&D subsidy (rows 1+2+3+4)	877,720,077	870,567,129	27,444,231	7,152,948	0.81

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

row no.	Provider	amt. awarded	used	of which: transfer to TPMF	repayment	in %
1	Total from MEYS Chapt. 333	59,028,000	58,829,670	1,282,343	198,330	0.34
	<i>research plans</i>	<i>58,892,000</i>	<i>58,693,670</i>	<i>1,282,343</i>	<i>198,330</i>	0.34
	<i>INFOZ</i>	<i>75,000</i>	<i>75,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>IK</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
	<i>2B Health and Quality of Life</i>	<i>61,000</i>	<i>61,000</i>	<i>0</i>	<i>0</i>	0.00
2	from other SB chapters – system. subsidies	4,545,000	4,520,477	40,406	24,523	0.54
	<i>Czech Science Foundation</i>	<i>1,661,000</i>	<i>1,661,000</i>	<i>40,406</i>	<i>0</i>	0.00
	<i>IGA Ministry of Health</i>	<i>2,884,000</i>	<i>2,859,477</i>		<i>24,523</i>	0.85
3	local authority subsidies	0	0	0	0	
4	subsidies from abroad	86,710	86,710		0	0.00
5	Total INV R&D subsidy (rows 1+2+3+4)	63,659,710	63,436,857	1,322,749	222,853	0.35

g) Total subsidies for research and development (NIF + INV, in CZK)

row no.	Provider	Amt. awarded	Used	of which: transfer to TPMF	Repayment	in %
1	From the MEYS chapter (Tab. 2.1.2.1)	684,922,730	683,942,140	14,146,508	980,590	0.14
	<i>including: specific research</i>	<i>132,462,000</i>	<i>132,462,000</i>	<i>1,765,689</i>	<i>0</i>	0.00
	<i>int'l. collaboration – framework programmes</i>	<i>1,909,000</i>	<i>1,909,000</i>	<i>19,060</i>	<i>0</i>	0.00
	<i>int'l. collaboration – support for mobility</i>	<i>488,730</i>	<i>365,841</i>	<i>0</i>	<i>122,889</i>	25.14
	<i>research plans</i>	<i>417,733,000</i>	<i>417,179,403</i>	<i>11,038,215</i>	<i>553,597</i>	0.13
	<i>INFOZ</i>	<i>2,530,000</i>	<i>2,522,753</i>	<i>0</i>	<i>7,247</i>	0.29
	<i>IM research centre</i>	<i>42,576,000</i>	<i>42,443,527</i>	<i>0</i>	<i>132,473</i>	0.31
	<i>KONTAKT</i>	<i>3,807,000</i>	<i>3,787,659</i>	<i>0</i>	<i>19,341</i>	0.51
	<i>COST</i>	<i>1,200,000</i>	<i>1,200,000</i>	<i>24,661</i>	<i>0</i>	0.00
	<i>2B Health and Quality of Life</i>	<i>30,772,000</i>	<i>30,767,394</i>	<i>361,684</i>	<i>4,606</i>	0.01
	<i>2D Social and Economic Development of Society</i>	<i>1,323,000</i>	<i>1,323,000</i>	<i>27,976</i>	<i>0</i>	0.00
	<i>2E Human Resources</i>	<i>3,991,000</i>	<i>3,990,984</i>	<i>0</i>	<i>16</i>	0.00
	<i>LA – INGO</i>	<i>2,050,000</i>	<i>1,910,143</i>	<i>0</i>	<i>139,857</i>	0.00
	<i>LC – Basic Research Centre</i>	<i>44,081,000</i>	<i>44,080,436</i>	<i>909,223</i>	<i>564</i>	0.00
2	Total from state budget chapters (not incl. MEYS)	226,469,000	220,353,417	1,344,748	6,115,583	2.70
	<i>including: Czech Science Foundation</i>	<i>125,661,000</i>	<i>123,858,607</i>	<i>966,086</i>	<i>1,802,393</i>	1.43
	<i>GA AS CR</i>	<i>23,116,000</i>	<i>23,051,070</i>	<i>246,140</i>	<i>64,930</i>	0.28
	<i>IGA Ministry of Health</i>	<i>52,532,000</i>	<i>48,365,219</i>	<i>1,113</i>	<i>4,166,781</i>	7.93
	<i>Ministry of Culture</i>	<i>421,000</i>	<i>420,973</i>	<i>0</i>	<i>27</i>	0.01
	<i>Ministry for Regional Development</i>	<i>1,277,000</i>	<i>1,277,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>Ministry of Labour and Social Affairs</i>	<i>450,000</i>	<i>450,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>NSA</i>	<i>1,531,000</i>	<i>1,523,542</i>	<i>0</i>	<i>7,458</i>	0.49
	<i>SONS</i>	<i>5,125,000</i>	<i>5,125,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>Ministry of Industry and Trade</i>	<i>4,271,000</i>	<i>4,271,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>Office of the Government of the CR</i>	<i>2,362,000</i>	<i>2,362,000</i>	<i>0</i>	<i>0</i>	0.00
	<i>Ministry of Foreign Affairs</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	
	<i>Ministry of Agriculture</i>	<i>2,496,000</i>	<i>2,496,000</i>	<i>18,183</i>	<i>0</i>	0.00
	<i>Ministry of the Environment</i>	<i>6,977,000</i>	<i>6,903,006</i>	<i>113,226</i>	<i>73,994</i>	1.06
	<i>Ministry of Transport</i>	<i>250,000</i>	<i>250,000</i>	<i>0</i>	<i>0</i>	0.00
3	Total from municipalities, independent territorial units, state funds	0	0	0	0	
4	Total other and from abroad	29,988,057	29,708,429	13,275,724	279,628	0.93
	<i>EU (esp. 5th and 6th framework programmes)</i>	<i>25,043,621</i>	<i>24,867,296</i>	<i>12,140,571</i>	<i>176,325</i>	0.70
	<i>other</i>	<i>4,944,436</i>	<i>4,841,133</i>	<i>1,135,153</i>	<i>103,303</i>	2.09
5	Total NIF + INV R&D subsidy (rows 1+2+3+4)	941,379,787	934,003,986	28,766,980	7,375,801	0.78

7. Stipends and services provided to students

Table 7.1 **Number of students**

		2005	2006	2007	2008	2009	index 09/08
1	Number of students as of 31/10 (rows 2 to 6)	32,718	35,721	38,989	41,052	43,337	1.06
2	including: budget students (except for funding codes 2, 6, 7)	32,514	35,420	36,361	38,250	40,042	1.05
3	special students ¹⁾		0	2,196	2,431	2,917	1.20
4	students studying in a foreign language ²⁾	184	279	413	358	368	1.03
5	students studying on the basis of international treaties and government resolutions ³⁾	20	22	18	12	9	0.75
6	students reimbursed by other chapters of the budget ⁴⁾	0	0	1	1	1	1.00

Notes:

¹⁾ SIMS funding code 3

²⁾ SIMS funding code 6

³⁾ SIMS funding code 7

⁴⁾ SIMS funding code 2

SIMS – summary information from the student registry

SIMS funding codes:

- 1 Studies for the standard term
- 2 Study is fully paid for from funds of ministries other than MEYS (so-called other payers).
- 3 The student has exceeded the standard term of study by more than one year, Art. 58 Par. 3. For secondary and further study, the one-year leeway period is not applicable (Art. 58, Par. 4, last sentence).
- 4 The student studies in an additional bachelors or masters degree programme after having obtained a prior bachelors or masters degree programme (Art. 58, Par. 4).
- 5 The student has studied in a concurrent programme for longer than the standard term of study plus one year (Art. 58, Par. 4).
- 6 Studies are completely paid for by the student – as a rule, a foreign student – from the student's own funds for studies in a foreign language (Art. 58, Par. 5).
- 7 The student's studies are paid for from a special subsidy in keeping with DZS records.
- 8 The student has exceeded the standard term of study by less than one year.
- 9 The student has studied in a concurrent programme for a shorter period of time than the standard term of study designated for the longer of the two programmes in which the student is enrolled.
- 10 Private university fees

Table 7.2 Stipends (in thous. CZK)

Stipends		Sources used													
		contribution or subsidy MEYS	used for:						university funds			other			total
			accommodation stipends	doctoral stipends	social stipends	indicator D – foreign students	contribution -indic. A A	other	stipend fund	OF	gifts	subsidies from abroad	other		
1	Total stipends:	292,035.98	107,100.80	123,694.74	5,044.68	40,475.37	5,991.24	9,729.15	31,274.41	715.28	1,161.68	25,477.99	4,412.92	355,078.26	
2	for excellent academic results in accordance with Art. 91 Par. 2 Letter a)	47.14				45.00	2.14		5,578.40					5,625.54	
3	For excellent academic, research, development, artistic or other creative results contributing to increased knowledge in accordance with Art. 91 Par. 2 Letter b)	8,341.24					3,246.82	5,094.42	3,149.61		113.00	507.00	2,325.11	14,435.96	
4	under extenuating circumstances as described in Art. 91 Par. 2 Letter c)	0.00							107.80	8.10				115.90	
5	under extenuating circumstances as described in Art. 91 Par. 3	5,044.68			5,044.68									5,044.68	
6	in special circumstances for persons falling under Art. 91 Par. 2 Letter d)	114,892.68	107,100.80	32.36		2,181.00	2,587.08	2,991.44	20,325.86	201.07	420.03	67.35	1,209.68	137,116.67	
7	of which accommodation stipends	107,100.80	107,100.80							201.07				107,301.87	
8	to support study abroad in keeping with Art. 91 Par. 4 Letter a)	35,992.17				35,896.87	35.30	60.00	234.74		628.65	24,903.64	857.13	62,616.33	
9	from this programme	SOCRATES	28,855.00			28,855.00						24,903.64		53,758.64	
10		CEEPUS	162.00			162.00								162.00	
11		developmental programmes	6,851.37				6,851.37								6,851.37
12	to support study in the CR in keeping with Art. 91 Par. 4 Letter b)	4,257.25		360.00		2,220.50	108.00	1,568.75	1,330.00				21.00	5,608.25	
13	from this programme	AKTION	0.00											0.00	
14		CEEPUS	0.00											0.00	
15	doctoral students under Art. 91 Par. 4 Letter c)	123,460.82		123,302.38		132.00	11.90	14.54	548.00	506.11				124,514.93	
16	targeted funding from the state budget		107,439.00	123,799.00	5,713.00										
17	paid		107,100.80	123,694.74	5,044.68										
18	transfer to funds		-338.20	-104.26	-668.32					1,110.78				0.00	

In 2009, MU obtained a contribution from MEYS for doctoral stipends (indicator C) of CZK 123,799 thousand CZK 123,694,737 thousand was paid out, CZK 104,263 thousand was transferred to the operating fund.

MU obtained a contribution of CZK 107,439 thousand for accommodation stipends in 2009, CZK 107,100.8 thousand was paid out and CZK 338.2 thousand was transferred to the operating fund.

MU received a contribution of CZK 5,713 thousand social stipends, CZK 5,044.68 thousand was paid out and CZK 668.32 thousand was transferred to the operating fund.

Table 7.3 **Meals** (in thous. CZK)

Cafeterias and other eating facilities for which MEYS has granted permission	Total noninvestment costs at the university	Total noninvestment university income						
		From students	From employees	Other cafeteria users	From subsidies MEYS	From supplementary activities	Other	Total
a	b	c	d	e	f	g	h	i
Vinarska cafeteria	36,674	11,923	1,000	2,315	10,988	8,640	985	35,851
Moravske Nam. cafeteria	20,916	8,294	685	838	7,892	2,575	480	20,764
Veveri cafeteria	12,120	4,061	848	635	3,643	1,342	227	10,756
ACADEMIC restaurant	15,162	3,565	301	804	2,919	1,414	56	9,059
Total	84,872	27,843	2,834	4,592	25,442	13,971	1,748	76,430

- 1) The table does not include operations for VRS Cikhaj and UC Slapanice, which served as recreational and instructional centres and are not directly designated for the accommodation and board of students. Column f does not show a subsidy of CZK 5 thousand shifted to the VRS Cikhaj centre for student instructional stays. An equipment subsidy was provided corresponding to the number of student meals times CZK 23.00.
- 2) Total noninvestment costs for cafeterias do not include costs for the operations centre – directorate.
- 3) Cafeteria costs and income include buffet facilities.
- 4) Costs and income are shown net of VAT
- 5) Average meal price – meal prices employ a so-called unlimited regime, in which the calculation of the portion is made based upon the average food consumption, contribution for operating costs and 19% VAT.
- 6) Foreign cafeteria users are charged a profit.
- 7) Other income includes income from subsidy write-offs recorded under costs of particular operations (in keeping with Decree 504, amounts corresponding to the cost of write-offs for assets acquired from subsidies are included under income – there is no movement of funds, rather this is a pure accounting operation).
- 8) The ACADEMIC restaurant was opened in September 2009 in the area of the Campus Square shopping centre, in the immediate proximity of the University Bohunice Campus.

Table 7.4 **Accommodation** (in thous. CZK)

Dormitory and other accommodation provided by the university	Total noninv. university costs	Total noninvestment university income						
		From students	From employees	From third parties	from MEYS subsidies	From supplementary activities	Other	Total
a	b	c	d	e	f	g	h	i
Vinarska dormitory	35,779	25,960				9,667	6,049	41,676
Tvrdeho dormitory	3,655	5,342				154	434	5,930
UNI hotels	2,169					2,426	173	2,599
Kounicova dormitory	14,566	14,169				2,302	1,562	18,033
Manesova dormitory	5,463	6,266				117	741	7,124
Veveri dormitory	1,355	1,168				0	150	1,318
Dorm. at Nam. Míru	2,959	2,974				104	522	3,600
Klácelova dormitory	4,788	4,884			143	39	1,165	6,231
Bri Zurku dormitory	11,881	8,531				2,338	1,903	12,772
Sladkeho dormitory	9,378	7,242				295	2,830	10,367
Lomena dormitory	3,012	3,724				95	386	4,205
Total	95,005	80,260	0	0	143	17,537	15,915	113,855

- 1) Other income includes income from rental, damage, shortage, penalties, etc. Other income also includes income from subsidy write-offs recorded under costs of particular operations (in keeping with Decree 504, amounts corresponding to the cost of write-offs for assets acquired from subsidies are included under income – there is no movement of funds, rather this is a pure accounting operation).
- 2) Supplementary activities include all income from room sales for hotel accommodation and supplementary sales at hotels and dormitories.
- 3) Costs and revenues are shown net of VAT.
- 4) The price per bed for students at individual dormitories is based upon furnishings, distance from the faculties and public transport access.
Dormitories located in the city centre with problem-free access to public transport and instructional facilities are more expensive than dormitories on the periphery of the city.

Dormitories are roughly divided into three categories – independent rooms with built-in sanitary facilities, joint rooms with sanitary facilities and rooms with common sanitary facilities.

Furnishings and the number of beds per room remains a basic criterion in determining price.

- 5) Costs are shown net of operating costs for the director's office and wages for accommodation facility management.

8. Institutional support for specific research projects

The division of institutional support for specific research at universities in accordance with Art. 4 Par. 4 of Act No. 130/2002 Coll., on the Support of Research and Development from Public Funding and Amendments to Some Corresponding Legislation by individual units is given in Table 8.1.

Table 8.1 Subsidies Provided for Specific University Research Projects (in thous. CZK)

University unit	code	subsidy
Faculty of Medicine	14110	30,806
Faculty of Arts	14210	14,882
Faculty of Law	14220	2,545
Faculty of Social Studies	14230	9,837
Faculty of Science	14310	54,773
Faculty of Informatics	14330	7,834
Faculty of Education	14410	5,934
Faculty of Sports Studies	14510	272
Faculty of Economics and Administration	14560	5,579
Total		132,462

Overview of the use of subsidies for payment

- a) personnel and material costs connected to collaboration between masters and doctoral students in project design and research plans made at the university

total CZK 5,424 thousand
including: personnel CZK 4,598 thousand
in kind CZK 826 thousand

The focus is on personnel costs for academic employees taking part in research preparations for masters and doctoral students (tying the academic/research process to the instructional process), and on the costs of stipends and travel expenses.

- b) personnel and material costs connected to research carried out by academic employees and students in masters and doctoral programmes in keeping with the rules designated by individual universities

total CZK 114,446 thousand
including: personnel CZK 100,469 thousand
in kind CZK 13,977 thousand

These are personnel costs for academic employees taking part in the guidance of masters and doctoral students in full-time and combined study programmes undertaking research in individual locations, as well as personnel costs for non-academic employees providing organizational help for specific research, informational and library services, costs for material facilities, printing, support for presentation at academic conferences, stipends and operating costs.

- c) costs for research carried out by students in masters and doctoral programmes in preparing their diploma theses and dissertations

total CZK 11,503 thousand

These are primarily personnel costs associated with student guidance for the preparation of diploma and dissertation theses and student research projects, the purchase of literature and periodicals, printing costs, travel expenses, office supplies, access to electronic databases, informational and library services and stipends. They also include costs for mobility of doctoral students in the course of their cooperation with foreign institutions and the preparation of the dissertation.

- d) any further research at the university directly tied to education in which students take part

total CZK 1,089 thousand

This primarily concerns other costs impacting on the improvement of facilities for doctoral students – DHM purchases, the purchase of academic literature for the faculty library and HW and SW for the faculty network.

9. Development in asset status and results of inventory taking

9.1 Tangible and Intangible Fixed Assets

MU records a total of CZK 10,453 million in assets valued at acquisition prices (year-on-year growth of 16.7%) CZK 10,338 million of which represents tangible fixed assets (year-on-year growth of 16.8%) and CZK 114 million of which is intangible fixed assets (year-on-year growth of 4.2%).

Table 9.1b **Overview of assets and their development** (in thous. CZK)

Type of asset	acct. no.	Status as of 31. 12. 2008 acquisition price	Balance as of 31 December 2009		
			acquisition price	accumulated depreciation	residual value
Fixed Intangible Assets		109,474.56	114,079.33	-92,455.54	21,623.79
of which: intangible R&D results	012	318.93	608.03	-318.93	289.10
Software	013	90,135.98	94,099.67	-77,804.37	16,295.30
valuable rights – other intangible fixed assets	014	1,745.92	1,815.92	-136.56	1,679.36
other intangible fixed assets	019	564.26	2,081.36	-839.91	1,241.45
minor fixed intangible assets ^{*) **)}	018	15,152.01	13,355.77	-13,355.77	0.00
Unfinished	041	1,557.46	2,118.58		2,118.58
Tangible fixed assets		8,845,494.92	10,338,515.19	-2,557,712.72	7,780,802.47
of which: parcels	031	356,766.15	356,766.15		356,766.15
works of art	032	30,845.28	32,632.64		32,632.64
buildings, halls, construction	021	5,268,655.62	5,852,021.53	-761,039.99	5,090,981.54
independent movable assets and collections of movable assets	022	2,206,345.38	2,375,626.49	-1,437,099.43	938,527.06
minor fixed tangible assets ^{*) **)}	028	384,405.81	359,529.46	-359,529.46	0.00
other tangible fixed assets ^{***)}	029	55.37	55.37	-43.84	11.53
unfinished tangible fixed assets	042	598,271.31	1,361,883.55		1,361,883.55
advances provided on tangible fixed assets	052	150.00	0.00		0.00
Fixed Financial Assets		260.82	260.82	0.00	260.82
Interests in controlled or managed entities	061	100.00	100.00	0.00	100.00
Other long-term financial assets	069	160.82	160.82	0.00	160.82
Fixed Assets		8,955,230.30	10,452,855.34	-2,650,168.26	7,802,687.08

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

^{**) The accumulated depreciation column shows a difference from the balance sheet of 0.01 caused by rounding errors in the MUZO report.}

^{***)} Accumulated depreciation is shown under account 082 001.

minor intangible assets	982	27,677.84	34,481.41	0.00	0.00
minor tangible assets	983	797,232.02	894,498.72	0.00	0.00

Changes in the accounting of minor tangible and intangible assets occurred starting 1/1/2003. The accounting is not made on asset accounts but rather on off-balance accounts, i.e., the asset is neither reported nor depreciated.

Table 9.1b **Overview of assets in use and their development** (in thous. CZK)

Type of asset	acct. no.	Balance as of 31/12/2008 acquisition price	Balance as of 31 December 2009		
			acquisition price	accumulated depreciation	residual price
Fixed Intangible Assets		107,917.10	111,960.75	-92,455.54	19,505.21
of which: intangible R&D results	012	318.93	608.03	-318.93	289.10
Software	013	90,135.98	94,099.67	-77,804.37	16,295.30
valuable rights – other intangible fixed assets	014	1,745.92	1,815.92	-136.56	1,679.36
other intangible fixed assets	019	564.26	2,081.36	-839.91	1,241.45
minor fixed intangible assets ^{*) **)}	018	15,152.01	13,355.77	-13,355.77	0.00
Tangible fixed assets		8,247,073.61	8,976,631.64	-2,557,712.72	6,418,918.92
of which: parcels	031	356,766.15	356,766.15	0.00	356,766.15
works of art	032	30,845.28	32,632.64	0.00	32,632.64
buildings, halls, construction	021	5,268,655.62	5,852,021.53	-761,039.99	5,090,981.54
independent movable assets and collections of movable assets	022	2,206,345.38	2,375,626.49	-1,437,099.43	938,527.06
minor fixed tangible assets ^{*) **)}	028	384,405.81	359,529.46	-359,529.46	0.00
other tangible fixed assets ^{***)}	029	55.37	55.37	-43.84	11.53
Fixed Assets		8,354,990.71	9,088,592.39	-2,650,168.26	6,438,424.13

growth in CZK 733,601.68

growth in % 8.78

asset depreciability = ratio of accumulated depreciation to acquisition price 29.16

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

^{**) The accumulated depreciation column shows a difference from the balance sheet of 0.01 caused by rounding errors in the MUZO report.}

^{***)} Accumulated depreciation is entered under account 082 001

Fixed assets in use are valued at CZK 9,088 million. Total accumulated depreciation, i.e. total asset write-offs, account for CZK 2,650 million and the total depreciability of assets, i.e., the ratio of total accumulated depreciation to assets, is 29.16%.

The most important movements of fixed assets are gone into in more detail in the commentary to Chapter 1.1 of the Balance Sheet.

9.2 Financial Assets

Together with Brno University of Technology, Masaryk University took part in 2006 in founding CEITEC, Ltd., with an equity deposit of CZK 100,000. In 2007, MU purchased an ownership interest in Compostela Media Universita S.L. for €3,000 (CZK 80,820) and helped to establish INVEA-TECH Corporation with an investment of CZK 80,000.

Short-term financial assets, consisting of cash, remaining balances in bank accounts and cash equivalents increased CZK 436.4 million in 2009, CZK 435 million of which represent a growth in MU bank accounts.

Table 9.2 **Financial assets** (in thous. CZK)

	acct. no.	Balance as of 31/12/2008	Balance as of 31 December 2009	Difference (col. 1 - col. 2)
		1	2	3
Total financial assets		1,222,730.45	1,659,098.56	436,368.11
Fixed Financial Assets		260.82	260.82	0.00
incl.: long-term securities				
shares in controlled entities	061	100.00	100.00	
other	069	160.82	160.82	
Short-term financial assets		1,222,469.63	1,658,837.75	436,368.11
including: cash	211	3,821.67	4,425.08	603.41
of which: foreign currency	211 7*	2,337.85	2,297.25	-40.60
bank accounts	221	1,218,066.25	1,653,247.04	435,180.79
of which foreign exchange accounts	221 6*	3,256.86	4,099.71	842.85
funds in transit	261	17.05	64.44	47.39
valuables ^{*)}	213	564.66	1,101.19	536.53

^{*)} esp. revalidation marks, prepaid telephone cards

9.3 Inventories

Table 9.3 **Inventories** (in thous. CZK)

	acct. no.	Balance as of 31/12/2008	Balance as of 31 December 2009	difference (col. 1 - col. 2)
		1	2	3
Total reserves		23,417.21	26,341.10	2,923.89
of which: materials ¹⁾	112,119	8,932.04	10,010.69	1,078.65
unfinished production ²⁾	121	698.81	312.11	-386.70
products ³⁾	123	12,167.41	14,669.74	2,502.33
animals ⁴⁾	124	664.00	388.74	-275.26
goods ⁵⁾	131,132	954.95	959.82	4.87
other		0.00	0.00	0.00

¹⁾ foods, rare metals, consumable materials

²⁾ creation of study materials and other publications

³⁾ in-house publications, study materials

⁴⁾ laboratory animals

⁵⁾ Faculty of Law bookstore, FSS shop, FSpS shop

9.4 Debts, Obligations, Loans

The total amount of MU debt as of 31 December 2009 was CZK 86.6 million, while the total amount of MU obligations as of 31 December 2009 was CZK 443.8 million.

Table 9.4 **Debts, obligations, loans** (in thous. CZK)

	acct. no.	Balance as of 31/12/2008	Balance as of 31 December 2009	Difference (col. 1 - col. 2)
Total debts		62,189.17	86,608.57	24,419.40
of which: purchasers	311	17,729.87	24,847.33	7,117.46
operational reserves provided	314	9,805.83	8,917.39	-888.44
other receivables	315	507.86	360.08	-147.78
employee debts	335	18,278.49	24,775.33	6,496.84
income tax	341	0.00	0.00	0.00
value added tax	343	0.00	0.00	0.00
estimated asset accounts	388	11,942.82	26,521.89	14,579.07
adjusting entries for debts	391	-215.30	-284.54	-69.24
other debts	378	4,139.60	1,471.09	-2,668.51
Total obligations		1,263,913.91	1,906,671.77	642,757.86
Long-term liabilities		956,081.60	1,462,864.60	506,783.00
long-term bank loans	951	0.00	0.00	0.00
other long-term obligations	959	956,081.60	1,462,864.60	506,783.00
Short-term liabilities		307,832.31	443,807.17	135,974.86
suppliers	321	56,227.42	178,566.27	122,338.85
advances accepted	324	7,962.60	9,430.75	1,468.15
obligations to employees	331,333	128,979.52	136,328.55	7,349.03
obligations to soc. security and public health insurance institutions.	336	65,589.82	64,668.87	-920.95
tax obligations	342,343,345	27,387.32	29,167.80	1,780.48
SB and ITU obligations	346,347,348	2,966.54	6,938.49	3,971.95
obligations deriving from subscribed unpaid securities and shares	367	0.00	0.00	0.00
obligations to association participants	368	0.00	0.00	0.00
other obligations	379	10,552.47	11,143.12	590.65
short-term bank loans	231	81.63	55.10	-26.53
estimated liabilities		4,439.67	4,231.94	-207.73
other liabilities	325	3,645.32	3,276.28	-369.04

Growth in long-term obligations of CZK 507 million is tied to the spending of repayable financial assistance to fund the 233 330 Programme – Construction of University Campus Bohunice in 2009. Growth in short-term obligations as of 31 December 2009 is tied in particular to wage costs for December 2009 (wages and corresponding levies) paid in January of 2010. State budget obligations (repayments) were carried out in 2010 in accordance with provider directives in the settlement of accounts with the state budget for 2009.

9.5 Asset Inventory

The MU asset inventory was carried out under a directive by the bursar to conduct an inventory of assets and obligations as of 31 December 2009 (ref. no. 14424/2009, dated 15 July 2009).

Taking of inventory was divided into three sections:

1. inventory of tangible and intangible DCA assets as of 1 September 2009,
2. inventory of tangible and intangible assets of other ECUs as of 30 September 2009,

3. adjustment of DCA asset status uncovered in the physical inventory taken 1 September 2009 to account for increases and decreases up to 31 December 2009,
4. adjustment of ECU asset status uncovered in the physical inventory taken 30 September 2009 to account for increases and decreases up to 31 December 2009,
5. inventory of assets which had not undergone physical inventory as of 30 September 2009 – such as the Antarctic research station – will be inventoried during the period of time MU Faculty of Science personnel are working there.

Practical implementation of internal inventory work was specified in and implementing directive from the bursar on asset inventory dated 30 September 2009 (for DCA, 1 September 2009) – ref. no. 14425/2009, dated 17 July 2009 and the implementing directive of the bursar to carry out an asset inventory, dated 31 December 2009 – ref. no. 42633/2009, dated 14 December 2009.

Differences as based on the inventory of assets and obligations carried out show the following numbers:

- total value of shortages CZK 330,270.81
- total surplus CZK 33,251.00

everything is denominated in acquisition prices.

Shortages occurred primarily because of a located property lost when the ECU moved and unauthorized persons were allowed access. Further shortages occurred because of errors in asset records.

Surpluses arose particularly as the result of physical liquidation not carried out, in spite of the fact that the liquidation protocol had been issued, and due to errors in asset records.

Differences found were shifted to 2009.

As part of the inventory, a list was drawn up of unnecessary assets (functional or easily repairable assets which would be usable at other ECUs) totalling CZK 3,270,936.79, and unusable assets (non-functional, designated for liquidation) totalling CZK 3,726,140.31. Lists of unneeded assets were offered to individual ECUs for transfer free of charge to all MU units.

A physical asset inventory was carried out on 30 September 2009 in all economic units using barcodes, with the exception of ECU 83 (University Centre Telc), where, due to building reconstruction, a physical inspection was carried out checking the state of assets against that listed on the accounting inventory. There was a pronounced increase in efficiency of labour on the part of inventory commissions for tangible assets and an increase in the trustworthiness of the data obtained. Comments from the inventory work and individual commissions are positive and the results obtained may be evaluated very favourably.

In addition, the work and results achieved by inventory committees demonstrate that it is essential to phase out unnecessary assets in a timely manner, inspect all assets and update local lists during the course of the year, as well, due to the frequent large-scale migration of entire departments. Because of frequent theft, it is necessary to take appropriate measures to lock empty rooms and guard entire buildings.

Conclusion

University evaluations for 2009

1. Continue implementing Programme 233 330 in keeping with the planned timetables in accordance with approved government resolutions. At the same time, to continue negotiating and striving to complete construction of University Campus Bohunice in keeping with the originally planned timetable, from operational programme sources, particularly the Operational Programme Research and Development for Innovation.

Source: Bursar

Deadline: 31 December 2009, ongoing

Done. Phase D of the Yellow Phase was completed in 2009 and buildings were put into operation for the Faculty of Sports Studies. Work continued on phases E and F of the Green Phase (buildings for the Faculty of Medicine, Faculty of Science, and common instructional areas).

2. Optimize support processes for planning, preparation and implementation of projects at MU and provide for corresponding coordination, methodological, analytical and control activities. Optimize the organizational and personnel system at the central level, as well as at the level of individual economic units. At the level of methodology, to provide support in particular for calls, especially for the Operational Programmes Education for Competitiveness and Research and Development for Innovation, as well as to ensure implementation of the Rector's directive No. 4/2009 on the Management and Administration of Projects at MU. Economically, to provide for optimum cash-flow management processes, especially for pre-financing and co-financing of projects, and to optimize bank account management, as well as to create the basis for allowing for currency risk in projects. Establish optimum mechanisms for the control and monitoring of MU projects.

Source: Bursar

Deadline: 31 December 2009, ongoing

Done. Bursar's Directive No. 9/2009 on the Introduction of Public Tenders in OP EC Projects, No. 10/2009 – Procedure Prior to the Granting of OP EC Funding Support, No. 12/2009 – Financial Management and Accounting Guidelines for OP EC Projects, No. 13/2009 on Submitting Applications for OP EC Support, No. 14/2009 on Submitting Applications for OP R&DfI Support, No. 15/2009 – Management of OP R&DfI Projects and No. 18/2009 – Basic Construction Planning and Management Guidelines for OP R&DfI.

3. To create the conditions for construction preparations for projects submitted under operational programmes, particularly Research and Development for Innovation, followed separately by the Central European Technological Institute CEITEC project.

Source: Bursar

Deadline: 31 December 2009, ongoing

Done. A Project Preparation Department was set up as part of the Rector's Office on 1 October 2008. Staffing was provided for the new agenda based on operational programmes of the European Structural Funds. Systematized positions for project managers were created with the support of funding for project development at individual economic centres. An entirely new set of guidelines for the management and administration of projects at MU has been established (issued effective 16 March 2009), as well as intellectual property guidelines and organizational directives from the bursar on the management and coordination of projects for current calls, especially projects involving the European Structural Funds. A Public Tender Department was also set up in 2009 to provide for public purchasing and, specifically, purchasing within projects.

4. Continue to develop and introduce a system of electronic circulation for accounting documents and financial control documents in further areas – particularly electronic support for obligations, debts and the approval and accounting of travel directives. Simultaneously continue to optimize the financial controls system in connection with the digitization of document circulation.

Source: Bursar, Director ICS

Deadline: 31 December 2009, ongoing

Done. In addition to a functional system for the approval of orders, an electronic system for approving obligations has been put into routine use and analytical work has continued on the system for electronic approval of travel directives which will be put into routine service in 2010. The entire financial controls system continues to be gradually being optimized.

5. Expand functionality and introduce a database into operation to integrate the administration and recording of ISEP projects in connection with the budget management module in the economic information system.

Source: Bursar, Director ICS

Deadline: 31 December 2009

Done. A new version of the system for recording projects (ISEP) was put into operation which, apart from recording traditional identification and descriptive data on the projects, also allows for the entering of project budgets and the generation of approved budget spending summaries. The application was created and implemented by the Institute of Computer Science.

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

Source: Bursar

Deadline: 31 December 2009

Done. Selected economic statistics were supplemented in 2009. They included development in subsidies provided, budget spending, the creation and spending of funds, statistics on stipends paid out and asset records. At the same time, an MU intranet application was completed to replace the original Excel system. System development will continue in the succeeding year, as well, with support from the planned Development Project.

7. Continue to introduce electronic file services in further MU units and expand electronic file support functions for the electronic circulation of documents and financial controls.

Source: Bursar

Deadline: ongoing

Done. The Magion file service was implemented throughout MU in 2009. As regards the system of financial controls and electronic circulation of documents, electronic document circulation for obligations and, on a pilot basis, preparations for implementing travel directives was implemented under an approved development project.

8. Continue to prepare the system for planning complete project expenses, the so-called full cost model, with an aim to improving conditions for its introduction at MU. Evaluate experiences with cost regimes monitored in 2008. Take an active part in creating a general "full cost" methodology at the national level. Propose a suitable method for MU and begin consultations to certify that method. Ensure preparations for introduction of the full cost model in 2010. The actual introduction is dependent upon external conditions.

Source: Bursar

Deadline: 31 December 2009

Done. The system for introducing the full cost model (hereinafter Full Cost or FC model) has been under development at MU since 2005. Since 2008, there has been an obligation to monitor overhead costs directly as part of the accounting. The bursar's mandate for designating the administrative share of MU and internal accounting was updated effective 1 January 2010. MU has taken an active part in a nationwide initiative to create a unified national methodology for the

FC model. A system has been developed for the reporting of labour and designated personnel costs and projects. MU is arguably now ready to introduce the FC model should the system be prescribed methodologically by providers.

9. Continue to optimize systems for recording debts and debtors to support monitoring the enforcement process and settlement of debts.

Source: Bursar

Deadline: 31 December 2009

Done. Bursar's directive No. 11/2009 was issued in 2009 on the enforcement of debts, the creation of adjusting entries and write-offs of bad debts.

10. Introduce a new wage statute, catalogue job positions and optimize the system of remuneration, in particular to prepare for the use of full economic costing in projects.

Source: Bursar

Deadline: 31 December 2009

Done. A new wage statute was introduced which included, among other things, a reduction in the number of wage classes and a categorization of job positions.

11. Optimize information support under the Magion economic information system in terms of system maintenance and development.

Source: Bursar, Director ICS

Deadline: 31 December 2009

Done. Coordinated system development was initiated with other universities making use of the Magion economic information system and a unified set of conditions for providing support and maintenance was drawn up. This coordination is particularly aimed at standardizing system development in terms of providing functionality, thus ensuring functional and data compatibility. The Development Project also included the development of a new module for order budgeting primarily to establish better connections within the economic information system which supports project implementation.

12. Continue to work on a technology passport to monitor and plan maintenance and operation of technological facilities at MU.

Source: Operations Department

Deadline: Depending upon available MU funding

Suspended and deferred performance Because of limited funding, the technological passport project did not continue in 2009. The budget approved contained significantly less funding and its implementation was therefore deferred. The technology passport is not currently a high priority.

Chief task proposals for 2010

1. Complete implementation of Programme 233 330 in keeping with the planned timetables in accordance with approved government resolutions. Complete spending of funds and provide for the necessary administrative procedures and outputs for terminating the Programme. At the same time, to continue negotiating and striving to complete construction of University Campus Bohunice in keeping with the originally planned timetable, from the Operational Programme Research and Development for Innovation.

Source: Bursar

Deadline: 31 December 2010, ongoing

2. Continue to optimize support processes for planning, preparation and implementation of projects at MU and continually improve the associated coordination, methodological, analytical and control activities to assure their efficiency. In the area of methodology, establish processes in accordance with the rules of operational programmes designated by the provider (MEYS). Economically, to provide for optimum cash-flow management processes, especially for pre-

financing and co-financing of projects, and to optimize bank account management. Establish optimum mechanisms for the control and monitoring of MU projects.

Source: Bursar

Deadline: 31 December 2010, ongoing

3. To create conditions for the comprehensive implementation of projects submitted under operational programmes, particularly Research and Development for Innovation, followed separately by the Central European Technological Institute CEITEC project.

Source: Bursar

Deadline: 31 December 2010, ongoing

4. Revise the risk matrix and establish a system for evaluating risks, especially as relates to the submission, acceptance and implementation of projects in terms of their maintaining conditions imposed by the provider, especially in operational programme projects, and providing for the sustainability of results.

Source: Bursar

Deadline: 31 December 2010, ongoing

5. To carry out revisions of budget mechanisms at MU, analyze and establish optimum rules for drawing up budgets and operating with regard for an external economic conditions. Evaluate mechanisms for optimizing operating costs at MU, propose and discuss adaptations and changes in methodology for allocating normative sources.

Source: Bursar

Deadline: 31 December 2010, ongoing

6. Continue to develop and introduce a system of electronic circulation for accounting documents and financial control documents in further areas – particularly electronic support for the approval and accounting of travel directives. Simultaneously continue to optimize the financial controls system in connection with the digitization of document circulation.

Source: Bursar, Director ICS

Deadline: 31 December 2010, ongoing

7. Continued development of the executive information system. Carryout analyses, create algorithms and deploy the Magion economic information system as an extension under Development Project 2010.

Source: Bursar

Deadline: 31 December 2010

8. Continue to expand electronic file support functions for the electronic circulation of documents and financial controls.

Source: Bursar

Deadline: ongoing

9. Continue to prepare the system for implementing complete project expenses, the so-called full cost model, with an aim to preparing a method for MEYS certification. Take an active part in creating a general "full cost" methodology at the national level. Take advantage of opportunities to prepare methodologies and introduce them, including development of informational support for the model by preparing and submitting the project under the Operational Programme Education for Competitiveness.

Source: Bursar

Deadline: 31 December 2010

10. Continue to optimize systems for recording debts and debtors to support monitoring the enforcement process and settlement of debts.

Source: Bursar

Deadline: 31 December 2010

11. Continue to establish and optimize processes for the centralization of public tender submissions and to provide organizational and personnel support for the central Public Tender Department, as well as for individual economic units. Launch and optimize the use of electronic support for public tenders within the E-ZAK system, including support for bids using a dynamic purchasing system.

Source: Bursar

Deadline: 31 December 2010

12. Optimize the functioning of the MU Rector's Office organizationally and in terms of personnel so that the management and personnel structures are adapted to fit the current needs of project management. Evaluate the efficiency of services provided and set conditions to optimize them.
Source: Bursar Deadline: 31 December 2010
13. Complete negotiations with suppliers of the Magion economic and personnel information system. Conclude a new contract with the supplier for system maintenance in cooperation with other universities using the Magion system and coordinate system development.
Source: Bursar, Director ICS Deadline: 31 December 2010, ongoing
14. Continue to work on a technology passport to monitor and plan maintenance and operation of technological facilities at MU.
Source: Operations Department Deadline: Depending upon available MU funding

Annexes

Auditor's opinion



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Brno
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Veřejná vysoká škola, u níž bylo provedeno

ověření řádné účetní závěrky:

Veřejná vysoká škola

Masarykova univerzita

Sídlo

Žerotínovo nám. 9

601 77 Brno

IČ

00216224

Zpráva auditora je určena

Rektorovi Masarykovy univerzity

Ověřované období

1. leden 2009 až 31. prosinec 2009

Ověření provedli:

Auditorská společnost:

BDO Prima CA s.r.o., osvědčení KA ČR č. 305

Marie Steyskalové 14/315

616 00 Brno

Auditoři:

Ing. Rostislav Chalupa

číslo osvědčení KA ČR 1245

Asistenti auditora:

Ing. Rostislav Juřík

Ing. Michaela Horníčková

Ing. Barbora Nováčková

Bc. Sylvie Machová

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Hlavními činnostmi Masarykovy univerzity jsou:

- a) Poskytování vysokoškolského vzdělání (§ 1 bod b) zákona č. 111/1998, o vysokých školách, v platném znění, dále jen zákon), včetně souvisejících služeb.
- b) Poskytování dalších forem vzdělávání včetně celoživotního (§ 1 bod c) a § 60 zákona), např. přípravné kurzy, doškolovací kurzy, jazykové kurzy, semináře, školení, včetně souvisejících služeb (ubytování, stravování atd.).
- c) Vědecká, výzkumná, umělecká a jiná tvůrčí činnost (§ 1 bod a) zákona), např. pořádání vědeckých setkání, kongresů, přednášek, konferencí, včetně souvisejících služeb (ubytování, stravování atd.).
- d) Účast ve veřejných diskusích o společenských a etických otázkách, při pěstování kulturní rozmanitosti a vzájemného porozumění, při utváření občanské společnosti a přípravě mladých lidí pro život v ní (§ 1 bod d) zákona).
- e) Spolupráce při rozvoji na národní a regionální úrovni, s různými stupni státní správy a samosprávy, s podnikovou a kulturní sférou (§ 1 bod e) zákona), včetně souvisejících služeb (např. analýzy, průzkumy, testování, rozborů, měření, odborné posudky, konsultace, psychologické poradenství, rešerše, zprostředkování).
- f) Mezinárodní spolupráce včetně účasti na společných projektech a výměně akademických pracovníků a studentů (§ 1 bod f) zákona), včetně souvisejících služeb (ubytování, stravování atd.).
- g) Poskytování ubytovacích a stravovacích služeb pro studenty MU.
- h) Poskytování stravovacích služeb pro zaměstnance MU.
- i) Poskytování ubytovacích služeb pro zaměstnance MU s trvalým bydlištěm mimo ČR.
- j) Vydavatelská činnost, související s činnostmi, uvedenými v bodech a) až f).
- k) Prodej výrobků, zboží a služeb, realizovaných v rámci činností uvedených v bodech a) až f).
- l) Provoz, údržba a rozvoj akademické počítačové sítě pro potřeby MU.
- m) Spolupráce na propojování, zajišťování provozu a rozvoji akademických a výzkumných sítí, včetně instalace datových okruhů a poskytování služeb informačních a komunikačních technologií.
- n) Tvorba SW pro potřeby MU.
- o) Pronájem majetku MU (movitého i nemovitého), včetně souvisejících služeb.
- p) Prodej neupotřebitelného majetku MU.
- q) Jiné aktivity MU, realizované v rámci činností uvedených v bodech a) až f), např. akademické obřady, výstavy prací studentů a zaměstnanců MU, koncerty studentů a zaměstnanců MU, sportovní aktivity.



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ZPRÁVA NEZAVISLÉHO AUDITORA

Pro rektora Masarykovy univerzity

Ověřili jsme přiloženou účetní závěrku sestavenou k 31. 12. 2009 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. 2009 a nákladů, výnosů a výsledku hospodaření za účetní období roku 2009 v souladu s účetními předpisy platnými v České republice.

V Brně, dne 15. března 2010

BDO Prima CA s.r.o.

Marie Steyskalové 14/315

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osvědčení KA ČR č. 305

Ing. Rostislav Chalupa
auditor osvědčení KA ČR č. 1245

List of abbreviations used

List of abbreviations used:

MU	Masaryk University
ACS	Accommodation and Catering Services
AS	MU Academic Senate
CCC	Central Computer Centre
CMZRB	Ceskomoravská Závazná Rozvojová Banka
CoB	City of Brno
CSF	Czech Science Foundation
ECU	economic unit
EU	European Union
E&F	equipment and facilities
FI	Faculty of Informatics
FRIA	Fund for the Reproduction of Investment Assets of Universities
GA AS CR	Grant Agency of the Academy of Sciences of the Czech Republic
ICS	Institute Of Computer Science
IGA	Grant Agency of the Ministry of Health
INV	capital (investment) funding for the reproduction of fixed assets
ITU	Independent Territorial Units
MEYS	Ministry of Education, Youth and Sports of the CR
MF	Ministry of Finance of the CR
MIT	Ministry of Industry and Trade
MLSA	Ministry of Labour and Social Affairs
NIF	noninvestment funding
NSA	National Security Agency
NRP	National Research Program
OF	Operating Fund (Art. 18 of the amended Act on Higher Education Institutions)
OPE	other personnel costs (agreement)
Personal safety gear (personnel expenses)	other personnel costs (Contracts for Services and Activities, formerly other personnel costs)
R&D	research and development
SB	state budget
SEF	State Environmental Fund
SMR	South Moravian Region
SONS	State Office of Nuclear Safety
SW	software
TO	Tax Office
TPMF	Targeted Public Money Fund (Art. 18 amended Act on Higher Education Institutions)
UCB	University Campus Bohunice
UDF	University Development Fund

Note

Note

