



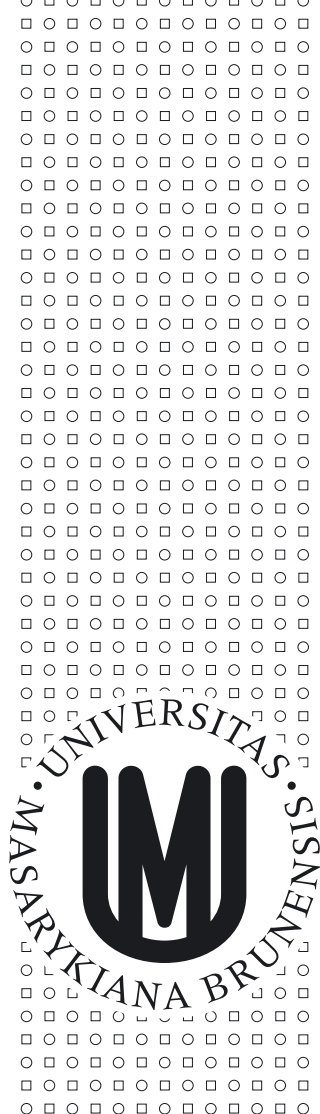
MASARYK UNIVERSITY



ANNUAL FINANCIAL REPORT

2010





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2010

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

June 2011



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## Introduction

Masaryk University (hereinafter MU), in accordance with Article 21 Par. 3 of Act No. 111/1998 Coll. on Universities, as subsequently amended, and the unified framework of the Ministry of Education, presents its Annual Report on management of the university for 2010, 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 Universities and is one of a group of accounting units whose chief focus is not business related. For this reason, during the 2010 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 consists of the Rector, Prof. Petr Fiala, PhDr., Ph.D., LL.M.

MU's total non-capital earnings for 2010 were CZK 4,641 million (year-on-year growth of 8.0 %). Costs were CZK 4,570 million (8.1 % growth).

Profits from operation of the university totalled CZK 71.122 million in 2010, which figure also represents after-tax profits.

The accounting statement detailing the university's financial performance in 2010 is subject to verification by an auditor. The auditor's report is given in the annex to the 2010 Annual Report on the Financial Performance of MU.

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. Write-offs for 2010 amounted to CZK 352 million, with write-offs of assets acquired from subsidies (hereinafter subsidy write-offs) accounting for CZK 283 million, 80 % of the total. Non-grant write-offs thus accounted for only CZK 65 million, 20 % of total write-offs, in the creation of the Fund for the Reproduction of Investment Assets for 2010. This fact significantly influenced MU's capability to secure funding for the renewal of subsidy assets.

Since 2006, universities have been eligible for assistance from the state budget for education and research, scientific, developmental, artistic or other creative work (hereinafter the "contribution") with the option of transferring remaining monies to the Operating Fund or FRIA and may further transfer remaining subsidy monies for multiyear projects to the Targeted Public Money Fund.

The total amount of funding provided to MU from public sources in the CR in 2010 and from abroad was CZK 3,860 million, CZK 3,391 million of which consisted of non-capital contributions and subsidies (6 % growth), with CZK 469 million in contributions and subsidies for capital expenditures (52 % decrease), CZK 203 million of which consisted of subsidies 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 an institutional support for research and development based upon results) were provided in the amount of CZK 1,991 million. Of this amount, the compliance portion of the non-capital contribution for educational activities (indicators A+B) was CZK 1,784 million (38 % of revenues)

and CZK 59 million was provided as a contribution to capital expenditures. Institutional support for research and development based upon results totalled CZK 137 million in non-capital funding and CZK 11 million in capital funding. The number of students, which grew year-on-year by 2 % (to 44,370), has a particular impact on the MEYS contribution.

MU received support for research and development in 2010 (for both regular and capital expenditures) of CZK 960 million. CZK 672 million of this amount was from the MEYS chapter, CZK 217 million from other national budget chapters, CZK 35 million from abroad and CZK 36 million in the form of a subsidy for the operational programme To Research and Development for Innovation. A non-capital subsidy of CZK 884 million (19 % of total NIF revenues) was provided for research and development, along with a capital subsidy for research and development of CZK 76 million.

A contribution and subsidies not including research and development (for ordinary and capital expenditures, including subsidies for student meals and accommodation) were provided for a total of CZK 2,9 million, of which CZK 2,559 million was from the MEYS chapter, CZK 13 million from other state budget chapters and local authority budgets, CZK 142 million from abroad and CZK 186 million in monies intended for projects co-financed by the EU. A non-research-and-development non-capital contribution and subsidy were provided in the amount of 2,507 million (54 % of total revenues), with a capital contribution and subsidy in the amount of CZK 393 million (of which CZK 203 million was provided as programme funding). The MEYS subsidy for student accommodation and meals in 2010 was CZK 38 million.

MU revenues from non-public sources added up to CZK 1,254 million (27 % of total non-capital revenues), representing an 8 % increase from 2009. CZK 1,112 million of this amount was from major activities and CZK 142 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 286 million, as well as the use of funds in the amount of CZK 264 million. Net revenues from non-public sources, i.e., revenues reduced by the amount of subsidy write-offs and fund use was CZK 704 million (15 % of total revenues), 5 % more than in 2009.

Total non-capital costs in 2010 were CZK 4,57 million (growth of 8 %). Costs also included subsidy write-offs in the amount of CZK 286 million and transfers to funds from unused subsidy monies and student fees of CZK 369 million. Costs reduced by subsidy write-offs, the transfer of subsidies to funds and the transfer of tuition to the stipend fund accounted for CZK 3,915 million (representing growth of 8 %).

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 2010 was CZK 1,716 million (Table 2.2.1), 38 % of total costs.

Payments to social security and health insurance totalled CZK 549 million in 2010, with charges for creation of the social fund (2 % of wages) representing CZK 32 million. The total share constituted by personnel costs, including social security, health insurance and the creation of the social fund in 2010 was CZK 2,297 million, 50 % of total non-capital costs at MU (or 57 % of costs produced by subsidy write-offs and fund creation from subsidies and tuition fees).

Stipends paid to students in 2010 totalled CZK 396 million (9 % of costs), CZK 146 million of which consisted of stipends for doctoral students, with CZK 110 million for accommodation expenses and CZK 4.5 million for social stipends. Details are given in Table 7.2.

MU manages assets totalling CZK 10,871 million based upon acquisition price (19.6 % year-on-year growth), CZK 10,751 million of which are long-term tangible assets and CZK 120 million, long-term intangible assets. Total accumulated depreciation, i.e., total asset depreciation, was CZK 2,933 million and total asset depreciability, i.e., the ratio of total accumulated depreciation to assets in use was 26.9 % (in 2009, depreciability of assets was 29.16 %).

An important indicator of the quality of management is the balance of MU funds created in accordance with Act No. 111/1998 Coll., on Universities. Total deposits in individual funds as of 31 December 2010 were CZK 1,159 million (year-on-year growth of 3 %). CZK 435 million was in the operating fund (year-on-year growth of 24 %), CZK 119 million in the Targeted Public Money Fund (year-on-year growth of 11 %), CZK 47 million in the remuneration fund (year-on-year growth of 42 %), CZK 125 million in the reserve fund (year-on-year growth of 6 %), CZK 307 million in FRIA (year-on-year



growth of 24 %), CZK 89 million in the stipend fund (13 % growth year-on-year, but 22.69 % covered by outstanding debts) and CZK 37 million in the social fund (year-on-year growth of 19 %). To create the reserve fund, the remuneration fund and FRIA, 2009 profits in the amount of CZK 71 million were shifted, with CZK 8 million being placed in the reserve fund, CZK 20 million in the remuneration fund and CZK 43 million in the investment property fund.

MU spent a total of CZK 896 million in 2010 on the reproduction of long-term assets (representing a drop of 40 %), of which CZK 469 million was from capital subsidies, CZK 210 million from repayable financial assistance and CZK 217 million from FRIA (growth of 155 % is tied primarily to pre-financing of operational programmes).

CZK 453 million of total capital expenditures for 2010 was used to implement the 233 330 Programme. Investment subsidies under the programme funding framework from the MEYS budget chapter amounted to CZK 303 million, repayable financial assistance CZK 210 million and FRIA CZK 40 million. In addition to the above, CZK 51 million in non-capital funds for equipping buildings, particularly for the medical faculty, completed and put into use in 2010, were used for implementation of the 233 330 Programme. MU's own contribution to the 233 330 Programme in 2010 was CZK 91 million. Total expenditures on the 233 330 Programme (both capital and non-capital) in 2010 were CZK 505 million.

Expenditures on the 233 330 Programme from its initiation in 2002 until 31 December 2009 have totalled CZK 6,371 million, of which state budget subsidies have accounted for CZK 3,489 million, repayable financial assistance CZK 1,775 million, MU internal funding CZK 810 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 thou. 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
<b>A. Total long-term assets</b> items 2+10+21+29		0001	<b>7,802,687.09</b>	<b>8,157,004.23</b>
I. Total intangible fixed assets items 3 to 9		0002	114,079.33	122,904.47
1. Intangible research and development results	012	0003	608.03	608.03
2. Software	013	0004	94,099.67	97,041.72
3. Valuable rights	014	0005	1,815.92	7,377.10
4. Minor intangible fixed assets	018	0006	13,355.77	12,728.01
5. Other intangible fixed assets	019	0007	2,081.36	2,402.64
6. Unfinished intangible fixed assets	041	0009	2,118.58	2,746.97
7. Provision of reserves for intangible fixed assets	051	0009	0.00	0.00
II. Total tangible fixed assets items 11 to 20		0010	10,338,515.19	10,966,874.03
1. Parcels	031	0011	356,766.15	357,185.35
2. Works of art, objects and collections	032	0012	32,632.64	35,700.88
3. Structures	021	0013	5,852,021.53	7,357,963.88
4. Freestanding movable items and collections of movable assets	022	0014	2,375,626.49	2,664,065.74
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	359,529.46	336,033.32
8. Other tangible fixed assets	029	0018	55.37	55.37
9. Unfinished tangible fixed assets	042	0019	1,361,883.55	215,869.49
10. Provision of reserves for tangible fixed assets	052	0020	0.00	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	-2,650,168.25	-2,933,035.09
1. Accumulated depreciation for intangible research and development results	072	0030	-318.93	-415.31
2. Accumulated depreciation for software	073	0031	-77,804.37	-77,405.11
3. Accumulated depreciation for valuable rights	074	0032	-136.56	-1,341.73
4. Accumulated depreciation for minor intangible fixed assets	078	0033	-13,355.76	-12,728.01
5. Accumulated depreciation for other intangible fixed assets	079	0034	-839.91	-1,468.18
6. Accumulated depreciation of buildings	081	0035	-761,039.99	-860,406.01
7. Accumulated depreciation for independent movable assets and collections of movable assets	082	0036	-1,437,143.27	-1,643,237.43
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	-359,529.46	-336,033.31
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>B. Total short-term assets</b> items 42+52+72+81		0041	<b>1,793,273.59</b>	<b>2,180,165.63</b>
I. Total reserves items 43 to 51		0042	26,341.10	26,993.03
1. Materials in stock	112	0043	10,010.69	9,795.13
2. Materials in transit	119	0044	0.00	0.00
3. Unfinished production	121	0045	312.11	286.54
4. Semi-finished products from internal production	122	0046	0.00	0.00
5. Products	123	0047	14,669.74	15,145.87
6. Animals	124	0048	388.74	837.48
7. Goods in inventory and in shops	132	0049	959.82	928.01
8. Goods en route	139	0050	0.00	0.00
9. Inventory reserves provided	from 314	0051	0.00	0.00
II. Total debts items 53 to 71		0052	86,608.57	119,513.72
1. Purchasers	311	0053	24,847.33	36,908.50
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	from 314	0056	8,917.39	9,238.56
5. Other receivables	315	0057	360.08	13,852.68
6. Employee debts	335	0058	24,775.33	15,878.01
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	1,471.09	1,536.82
18. Estimated asset accounts	388	0070	26,521.89	42,460.98
19. Provisions against receivables	391	0071	-284.54	-361.83
III. Total short-term financial assets items 73 to 80		0072	1,658,837.75	2,014,442.09
1. Cash-on-hand	211	0073	4,425.08	6,423.38
2. Valuables	213	0074	1,101.19	895.32
3. Bank accounts	221	0075	1,653,247.04	2,006,913.93
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	64.44	209.46
IV. Total other assets items 82 to 84		0081	21,486.17	19,216.79
1. Deferred costs	381	0082	21,203.57	18,021.17
2. Deferred income	385	0083	234.47	1,055.47
3. Exchange rate difference assets	386	0084	48.13	140.15
<b>Total ASSETS</b> items 1 + 41		0085	<b>9,595,960.68</b>	<b>10,337,169.86</b>

## 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
<b>A. Total internal sources</b> items 87 + 91		0086	<b>7,466,765.99</b>	<b>7,848,014.98</b>
I. Total equity items 88 to 90		0087	7,395,543.59	7,776,893.47
1. Shareholders' equity	901	0088	6,275,143.52	6,617,813.50
2. Funds	911	0089	1,120,400.07	1,159,079.97
3. Revaluation gains and losses from revalued assets and obligations.	921	0090	0.00	0.00
II. Total profits items 92 to 94		0091	71,222.40	71,121.51
1. Profit/loss account	963	0092	0.00	71,121.51
2. Profit/loss from authorization procedures	931	0093	71,222.40	x
3. Retained profit, unreimbursed loss from prior years	932	0094	0.00	0.00
<b>B. Total outside sources</b> items 96+98+106+130		0095	<b>2,129,194.69</b>	<b>2,489,154.88</b>
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	1,462,864.60	1,775,000.00
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	z 389	0104	0.00	0.00
7. Other long-term obligations	959	0105	1,462,864.60	1,775,000.00
III. Total short-term obligations items 107 to 129		0106	443,807.17	384,469.11
1. Suppliers	321	0107	178,566.27	78,730.43
2. Bills for payment	322	0108	0.00	0.00
3. Advances accepted	324	0109	9,430.75	7,764.11
4. Other liabilities	325	0110	3,276.28	4,907.71
5. Employees	331	0111	3,791.40	3,094.08
6. Other obligations to employees	333	0112	132,537.15	154,225.02
7. Obligations to social security and public health insurance institutions	336	0113	64,668.87	83,147.19
8. Income tax	341	0114	0.00	0.00
9. Other direct taxes	342	0115	25,627.90	31,471.31
10. Value added tax	343	0116	3,524.63	1,156.28
11. Other taxes and fees	345	0117	15.27	16.17
12. State budget obligations	346	0118	6,936.71	3,868.70
13. Obligations to budgetary bodies of independent territorial units	348	0119	1.78	0.00
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	11,143.12	9,597.60
18. Short-term bank loans	231	0124	55.10	152.28
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	z 389	0128	4,231.94	6,338.23
23. Other short-term financial assistance	249	0129	0.00	0.00
VI. Total other liabilities items 131 to 133		0130	222,522.92	329,685.77
1. Deferred expenditures	383	0131	4,420.75	6,493.83
2. Deferred income	384	0132	218,009.22	323,163.15
3. Exchange rate difference liabilities	387	0133	92.95	28.79
<b>Total LIABILITIES</b> items 86 + 95		0134	<b>9,595,960.68</b>	<b>10,337,169.86</b>

## Commentary on the most significant changes in Balance Sheet items:

1. The most significant changes to fixed asset items:
  - Growth in long-term intangible assets in row 4 – software valued at CZK 2,942 million. This increase is chiefly related to TZ database applications and the acquisition of instructional SW.
  - Growth in long-term intangible assets in row 5 – valuable rights – contains expenditures tied to the protection of intellectual property (patents and inventions).
  - Loss of long-term intangible assets in row 6 – valued at CZK 627,750. This is for assets eliminated during the course of 2010.
  - Increase in the item in row 13 – construction valued at CZK 1,505.9 million tied to new construction, reconstruction and modernization of the following MU buildings:
    - Completion of construction of the Green Phase of UCB..... CZK 1,454.2 million
    - Modernization and supplementation of the camera system in FEdu buildings .CZK 1.2 million
    - Expansion of the optical network .....CZK 10.0 million
    - Reconstruction of the Faculty of Informatics substation ..... CZK 2.9 million
    - Reconstruction of the RMU building and surrounding area.....CZK 10.1 million
    - Reconstruction of elevators in the Bratři Žurků ACS university dormitories ..CZK 4.8 million
    - Building reconstruction at the Klacelova ACS university dormitory .....CZK 2.0 million
    - Reconstruction of the Faculty of Arts building, Janackovo nam. ....CZK 9.0 million
    - Reconstruction of the Faculty of Science building.....CZK 2.4 million
    - Other minor construction work on MU buildings ..... CZK 9.3 million
  - Long-term intangible assets in the item in row 14 – independent movable assets and a collection of movable assets amount to CZK 2,664 million. Assets with a total value of CZK 37 million were eliminated during the course of 2010 and assets with a total value of CZK 325.4 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 23.5 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 215.87 million. The most important items contributing to the balance of account 042 are:

    - University Centre Telč. .... CZK 122.34 million
    - CETOCOEN..... CZK 32.32 million
    - CESEB ..... CZK 3.56 million
    - CEITEC ..... CZK 21.81 million
    - CARLA ..... CZK 5.81 million
    - CVIDOS..... CZK 3.75 million
    - CERIT ..... CZK 17.80 million
  - 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 University S.L. in the amount of EUR 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 2010 was CZK 36.9 million.
3. Row 71 of the balance sheet: this list shows adjusting entries in an amount of 20 %, equal to CZK 213,932 (for non-overdue debts as described in Article 8a, Par. 1 of the Act on Reserves for Unpaid Obligations in the amount of CZK 1,069,661. This includes adjusting entries created in 2010 in the amount of CZK 504,052 (for outstanding obligations issued in 2010 in the amount of CZK 97,870). Adjusting entries for obligations which were not yet time-barred under Art. 8 Par. 2 of the Act on Reserves of 100 %, equal to CZK 7,480, and for obligations which were not yet time barred which had been issued before 2009 in the amount of CZK 7,480. Adjusting entries in the amount of 33 % of obligations which were not yet time-barred which had been issued until 2009 under Art. 8a Par. 2 of the Act on Reserves for Unpaid Obligations amounted to CZK 30,456,000. Adjusting entries created in the amount of 100 % in accordance with Art. 8c of the Act on Reserves for Unpaid Debts, for which from at least 12 months has elapsed since the payment due date and for which the per-debtor value does not exceed CZK 30,000 for the accounting period, totalled CZK 109,957.
4. Row 105 of the balance sheet: this indicates the amount spent from repayable financial assistance for the 233 330 Programme, CZK 1,775 million which MU will repay starting in 2011.

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 67,800. The actual amount of reserves accepted as of 31 December 2010 was CZK 7,831,900.
6. Row 116 of the balance sheet: the remaining balance of account 343 DPH as of 31/12 of CZK 1,156,000 includes tax obligations for December 2010 in the amount of CZK 1,794,190, an overpayment for VAT depending upon the personal account balance of the payer of CZK -93,280 and the amount paid in VAT out of European projects of CZK -544,630, return of which will be requested in accordance with Art. 81 Par. 2 of the VAT Act.
7. Row 118 of the balance sheet: this shows repayment of a grant in the amount of CZK 3,868,700 paid in connection with settlement with the state budget in January of 2011.
  - a) 346 – state budget obligations as of 31 December 2010 with a total amount of CZK 3,729,870:
    - repayment of non-investment subsidies in the amount of .....CZK 3,676,710  
 including: repayment of an operational subsidy ..... CZK 205,450  
 repayment of R&D subsidies..... CZK 3,441,290  
 repayment of unspent TPMF monies..... CZK 29,970
    - repayment of capital subsidies in the amount of .....CZK 53,160  
 including: repayments of ordinary subsidies..... CZK 36,490  
 repayment of R&D subsidies ..... CZK 16,670
  - b) 347 – Anticipated funding repayments (not incl. subsidy breakdown) as of 31 December 2010 in the amount of CZK 138,830.
8. Funds to cover the capital asset reproduction fund were provided for as of 31 December 2010. 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 based on lease contracts concluded before 31 December 2010 to cover future lease payments totalled CZK 8,723,700. Commitments will be repaid in 2014.
10. Events under Programme 233 330 – Development of the MU Brno Material and Technological Base (hereinafter Programme) continued at MU in 2010 The programme contains two sub-programmes: Sub-programme 233 332 – Construction of University Campus Bohunice (hereinafter UCB sub-programme) and Sub-programme 233 333 – Reconstruction and Modernization of Existing MU Buildings. For details, see Chapter 5 of this Annual Report.  
 The final Green Phase of construction of the UCB ARDA was completed, approved and put into service for a total amount of CZK 1,701.9 million (CZK 1,650.2 million of which was capital and CZK 51.7 million, non-capital).

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 286,370.80 of the income indicated on row 64 of the Profit and Loss statement. This fact must be taken into account in analyzing the timeseries data reported (row 64).

## 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 thou. CZK)

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
<b>A. Costs</b>					
<b>I. Total purchases</b>		001	470,091.69	19,765.33	489,857.02
1. Material consumption	501	002	332,805.51	8,390.73	341,196.24
2. Energy consumption	502	003	137,266.72	3,792.45	141,059.17
3. Consumption of other non-storable supplies	503	004	0.00	0.00	0.00
4. Goods sold	504	005	19.46	7,582.15	7,601.61
<b>II. Total services</b>		006	472,961.53	40,669.14	513,630.67
5. Repairs and maintenance	511	007	76,876.46	2,499.11	79,375.57
6. Travel expenses	512	008	68,344.72	1,688.87	70,033.59
7. Representation costs	513	009	2,142.76	538.72	2,681.48
8. Other services	518	010	325,597.59	35,942.44	361,540.03
<b>III. Total personnel costs</b>		011	2,298,358.82	51,981.47	2,350,340.29
9. Cost of wages	521	012	1,676,644.14	39,181.78	1,715,825.92
10. Statutory social security	524	013	537,328.54	11,509.13	548,837.67
11. Other social security	525	014	25,853.65	0.00	25,853.65
12. Statutory social security costs	527	015	58,424.49	1,290.56	59,715.05
13. Other social security costs	528	016	108.00	0.00	108.00
<b>IV. Total taxes and fees</b>		017	481.64	63.24	544.88
14. Highway tax	531	018	150.88	15.07	165.95
15. Property tax	532	019	25.22	0.00	25.22
16. Other taxes and fees	538	020	305.54	48.17	353.71
<b>V. Total other costs</b>		021	855,831.57	7,009.48	862,841.05
17. Contractual fines and late payment charges	541	022	2.91	0.00	2.91
18. Other fines and penalties	542	023	84.81	51.00	135.81
19. Write-off of bad debts	543	024	99.13	248.37	347.50
20. Interest	544	025	-0.69	0.00	-0.69
21. Currency losses	545	026	4,552.29	25.12	4,577.41
22. Gifts	546	027	191.19	0.00	191.19
24. Shortages and damages	548	028	273.02	0.00	273.02
25. Other additional costs	547.9	029	850,628.91	6,684.99	857,313.90
<b>VI. Total write-offs, asset sales, creation of reserves and adjusting entries</b>		030	350,907.57	1,497.60	352,405.17
25. Write-offs of long-term tangible and intangible assets	551	031	350,386.78	1,172.02	351,558.80
26. Residual value of long-term intangible assets sold	552	032	149.06	0.00	149.06
27. Securities and shares sold	553	033	0.00	0.00	0.00
28. Materials sold	554	034	9.90	325.58	335.48
29. Creation of reserves	556	035	0.00	0.00	0.00
30. Creation of adjusting entries	559	036	361.83	0.00	361.83
<b>VII. Total contributions provided</b>		037	36.62	20.20	56.82
31. Contributions provided settled between organizational units	581	038	0.00	0.00	0.00
32. Member contributions provided	582	039	36.62	20.20	56.82
<b>VIII Total income tax</b>		040	0.00	0.00	0.00
33. Additional income tax payments	595	041	0.00	0.00	0.00
<b>Total costs</b>		042	<b>4,448,669.44</b>	<b>121,006.46</b>	<b>4,569,675.90</b>



Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
<b>B. Income</b>					
<b>I. Total revenues for performance and goods</b>		043	330,001.04	140,783.36	470,784.40
1. Internal production revenue	601	044	9,671.75	1,982.14	11,653.89
2. Revenues from sales of services	602	045	320,248.77	126,631.16	446,879.93
3. Revenues from sales of goods	604	046	80.52	12,170.06	12,250.58
<b>II. Total changes in internal inventory status</b>		047	528.36	433.90	962.26
4. Change in the status of unfinished product inventories	611	048	-32.18	6.60	-25.58
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	560.54	-21.45	539.09
7. Change in the status of animals	614	051	0.00	448.75	448.75
<b>III. Total capitalization</b>		052	14.54	403.93	418.47
8. Capitalization of materials and goods	621	053	-16.67	403.93	387.26
9. Capitalization of services internal to the organization	622	054	0.00	0.00	0.00
10. Capitalization of long-term intangible assets	623	055	0.00	0.00	0.00
11. Capitalization of long-term tangible assets	624	056	31.21	0.00	31.21
<b>IV. Total other income</b>		057	742,909.29	207.49	743,116.78
12. Contractual fines and late payment charges	641	058	8,071.72	0.00	8,071.72
13. Other fines and penalties	642	059	30.12	0.00	30.12
14. Payments for debts written off	643	060	0.00	0.00	0.00
15. Interest	644	061	16,077.24	0.00	16,077.24
16. Currency risk	645	062	100.91	2.91	103.82
17. Settlement of funds	648	063	263,736.21	0.00	263,736.21
18. Other additional income	649	064	454,893.09	204.58	455,097.67
<b>V. Total revenues from asset sales, settlement of reserves and adjusting entries</b>		065	1,509.73	416.53	1,926.26
19. Revenues from sales of long-term tangible and intangible assets	652	066	431.77	0.00	431.77
20. Revenues from sales of securities and shares	653	067	0.00	0.00	0.00
21. Revenues from sales of material	654	068	793.42	416.53	1,209.95
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 long-term financial assets	657	071	0.00	0.00	0.00
25. Clearance of rectified items	659	072	284.54	0.00	284.54
<b>VI. Total contributions accepted</b>		073	36,814.78	0.00	36,814.78
26. Accepted contributions settled between organizational units	681	074	0.00	0.00	0.00
27. Contributions accepted (gifts)	682.3	075	36,814.78	0.00	36,814.78
29. Member contributions accepted	684	076	0.00	0.00	0.00
<b>VII. Total operating subsidies</b>		077	3,386,774.46	0.00	3,386,774.46
30. Operating subsidies	691-2	078	3,386,774.46	0.00	3,386,774.46
<b>Total income</b>		079	<b>4,498,552.20</b>	<b>142,245.21</b>	<b>4,640,797.41</b>
<b>C. Before-tax profit</b>		080	49,882.76	21,238.75	71,121.51
30. Income tax	591	081	0.00	0.00	0.00
<b>D. After-tax profit</b>		082	49,882.76	21,238.75	71,121.51



Table 1.2b Profit and Loss Statement – not including ACS (in thou. CZK)

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
<b>A. Costs</b>					
<b>I. Total purchases</b>		001	398,408.10	4,263.78	402,671.88
1. Material consumption	501	002	296,055.68	3,591.08	299,646.76
2. Energy consumption	502	003	102,332.96	541.65	102,874.61
3. Consumption of other non-storable supplies	503	004	0.00	0.00	0.00
4. Goods sold	504	005	19.46	131.05	150.51
<b>II. Total services</b>		006	415,012.91	35,762.77	450,775.68
5. Repairs and maintenance	511	007	50,942.33	554.12	51,496.45
6. Travel expenses	512	008	68,287.19	1,680.14	69,967.33
7. Representation costs	513	009	2,141.02	521.22	2,662.24
8. Other services	518	010	293,642.37	33,007.29	326,649.66
<b>III. Total personnel costs</b>		011	2,250,826.87	41,435.99	2,292,262.86
9. Cost of wages	521	012	1,642,177.28	31,399.10	1,673,576.38
10. Statutory social security	524	013	525,758.52	8,900.48	534,659.00
11. Other social security	525	014	25,235.24	0.00	25,235.24
12. Statutory social security costs	527	015	57,547.83	1,136.41	58,684.24
13. Other social security costs	528	016	108.00	0.00	108.00
<b>IV. Total taxes and fees</b>		017	463.07	19.21	482.28
14. Highway tax	531	018	138.11	11.20	149.31
15. Property tax	532	019	25.22	0.00	25.22
16. Other taxes and fees	538	020	299.74	8.01	307.75
<b>V. Total other costs</b>		021	858,164.03	6,014.02	864,178.05
17. Contractual fines and late payment charges	541	022	2.91	0.00	2.91
18. Other fines and penalties	542	023	84.81	51.00	135.81
19. Write-off of bad debts	543	024	55.94	0.00	55.94
20. Interest	544	025	-0.69	0.00	-0.69
21. Currency losses	545	026	4,486.95	25.12	4,512.07
22. Gifts	546	027	191.19	0.00	191.19
24. Shortages and damages	548	028	224.87	0.00	224.87
25. Other additional costs	547.9	029	853,118.05	5,937.90	859,055.95
<b>VI. Total write-offs, asset sales, creation of reserves and adjusting entries</b>		030	337,401.77	1,497.60	338,899.37
25. Write-offs of long-term tangible and intangible assets	551	031	336,880.98	1,172.02	338,053.00
26. Residual value of long-term tangible and intangible assets sold	552	032	149.06	0.00	149.06
27. Securities and shares sold	553	033	0.00	0.00	0.00
28. Materials sold	554	034	9.90	325.58	335.48
29. Creation of reserves	556	035	0.00	0.00	0.00
30. Creation of adjusting entries	559	036	361.83	0.00	361.83
<b>VII. Total contributions provided</b>		037	36.62	20.20	56.82
31. Contributions provided settled between organizational units	581	038	0.00	0.00	0.00
32. Member contributions provided	582	039	36.62	20.20	56.82
<b>VIII Total income tax</b>		040	0.00	0.00	0.00
33. Additional income tax payments	595	041	0.00	0.00	0.00
<b>Total costs</b>		042	<b>4,260,313.37</b>	<b>89,013.57</b>	<b>4,349,326.94</b>

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
<b>B. Income</b>					
<b>I. Total revenues for performance and goods</b>		043	199,834.04	98,595.01	298,429.05
1. Internal production revenue	601	044	9,671.75	1,982.14	11,653.89
2. Revenues from sales of services	602	045	190,081.78	96,305.14	286,386.92
3. Revenues from sales of goods	604	046	80.51	307.73	388.24
<b>II. Total changes in internal inventory status</b>		047	528.36	433.90	962.26
4. Change in the status of unfinished product inventories	611	048	-32.18	6.60	-25.58
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	560.54	-21.45	539.09
7. Change in the status of animals	614	051	0.00	448.75	448.75
<b>III. Total capitalization</b>		052	14.54	403.93	418.47
8. Capitalization of materials and goods	621	053	-16.67	403.93	387.26
9. Capitalization of services internal to the organization	622	054	0.00	0.00	0.00
10. Capitalization of long-term intangible assets	623	055	0.00	0.00	0.00
11. Capitalization of long-term tangible assets	624	056	31.21	0.00	31.21
<b>IV. Total other income</b>		057	733,745.14	207.47	733,952.61
12. Contractual fines and late payment charges	641	058	4,666.81	0.00	4,666.81
13. Other fines and penalties	642	059	30.12	0.00	30.12
14. Payments for debts written off	643	060	0.00	0.00	0.00
15. Interest	644	061	16,077.24	0.00	16,077.24
16. Currency risk	645	062	100.91	2.91	103.82
17. Settlement of funds	648	063	263,117.80	0.00	263,117.80
18. Other additional income	649	064	449,752.26	204.56	449,956.82
<b>V. Total revenues from asset sales, settlement of reserves and adjusting entries</b>		065	1,503.20	416.53	1,919.73
19. Revenues from sales of long-term tangible and intangible assets	652	066	431.77	0.00	431.77
20. Revenues from sales of securities and shares	653	067	0.00	0.00	0.00
21. Revenues from sales of material	654	068	786.89	416.53	1,203.42
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 long-term financial assets	657	071	0.00	0.00	0.00
25. Clearance of rectified items	659	072	284.54	0.00	284.54
<b>VI. Total contributions accepted</b>		073	36,764.78	0.00	36,764.78
26. Accepted contributions settled between organizational units	681	074	0.00	0.00	0.00
27. Contributions accepted (gifts)	682.3	075	36,764.78	0.00	36,764.78
29. Member contributions accepted	684	076	0.00	0.00	0.00
<b>VII. Total operating subsidies</b>		077	3,347,876.25	0.00	3,347,876.25
30. Operating subsidies	691-2	078	3,347,876.25	0.00	3,347,876.25
<b>Total income</b>		079	<b>4,320,266.31</b>	<b>100,056.84</b>	<b>4,420,323.15</b>
<b>C. Before-tax profit</b>		080	59,952.94	11,043.27	70,996.21
30. Income tax	591	081	0.00	0.00	0.00
<b>D. After-tax profit</b>		082	<b>59,952.94</b>	<b>11,043.27</b>	<b>70,996.21</b>

Table 1.2c Profit and Loss Statement – ACS (in thou. CZK)

Name of item	number of account	number items	Chief activity	Supplementary activity	Total
			1	2	3
<b>A. Costs</b>					
<b>I. Total purchases</b>		001	71,683.59	15,501.55	87,185.14
1. Material consumption	501	002	36,749.83	4,799.65	41,549.48
2. Energy consumption	502	003	34,933.76	3,250.80	38,184.56
3. Consumption of other non-storable supplies	503	004	0.00	0.00	0.00
4. Goods sold	504	005	0.00	7,451.10	7,451.10
<b>II. Total services</b>		006	57,948.62	4,906.37	62,854.99
5. Repairs and maintenance	511	007	25,934.13	1,944.99	27,879.12
6. Travel expenses	512	008	57.53	8.73	66.26
7. Representation costs	513	009	1.74	17.50	19.24
8. Other services	518	010	31,955.22	2,935.15	34,890.37
<b>III. Total personnel costs</b>		011	47,531.95	10,545.48	58,077.43
9. Cost of wages	521	012	34,466.86	7,782.68	42,249.54
10. Statutory social security	524	013	11,570.02	2,608.65	14,178.67
11. Other social security	525	014	618.41	0.00	618.41
12. Statutory social security costs	527	015	876.66	154.15	1,030.81
13. Other social security costs	528	016	0.00	0.00	0.00
<b>IV. Total taxes and fees</b>		017	18.57	44.03	62.60
14. Highway tax	531	018	12.77	3.87	16.64
15. Property tax	532	019	0.00	0.00	0.00
16. Other taxes and fees	538	020	5.80	40.16	45.96
<b>V. Total other costs</b>		021	-2,332.46	995.46	-1,337.00
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	43.19	248.37	291.56
20. Interest	544	025	0.00	0.00	0.00
21. Currency losses	545	026	65.34	0.00	65.34
22. Gifts	546	027	0.00	0.00	0.00
24. Shortages and damages	548	028	48.15	0.00	48.15
25. Other expenses <sup>*)</sup>	547.9	029	-2,489.14	747.09	-1,742.05
<b>VI. Total write-offs, asset sales, creation of reserves and adjusting entries</b>		030	13,505.80	0.00	13,505.80
25. Write-offs of long-term tangible and intangible assets	551	031	13,505.80	0.00	13,505.80
26. Residual value of long-term tangible and intangible 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 adjusting entries	559	036	0.00	0.00	0.00
<b>VII. Total contributions provided</b>		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
<b>VIII Total income tax</b>		040	0.00	0.00	0.00
33. Additional income tax payments	595	041	0.00	0.00	0.00
<b>Total costs</b>		042	<b>188,356.07</b>	<b>31,992.89</b>	<b>220,348.96</b>

<sup>\*)</sup> 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>B. Income</b>					
<b>I. Total revenues for performance and goods</b>		043	130,167.00	42,188.35	172,355.35
1. Internal production revenue	601	044	0.00	0.00	0.00
2. Revenues from sales of services	602	045	130,166.99	30,326.02	160,493.01
3. Revenues from sales of goods	604	046	0.01	11,862.33	11,862.34
<b>II. Total changes in internal inventory status</b>		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
<b>III. Total capitalization</b>		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 long-term intangible assets	623	055	0.00	0.00	0.00
11. Capitalization of long-term tangible assets	624	056	0.00	0.00	0.00
<b>IV. Total other income</b>		057	9,164.15	0.02	9,164.17
12. Contractual fines and late payment charges	641	058	3,404.91	0.00	3,404.91
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 risk	645	062	0.00	0.00	0.00
17. Settlement of funds	648	063	618.41	0.00	618.41
18. Other additional income	649	064	5,140.83	0.02	5,140.85
<b>V. Total revenues from asset sales, settlement of reserves and adjusting entries</b>		065	6.53	0.00	6.53
19. Revenues from sales of long-term tangible and intangible assets	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	6.53	0.00	6.53
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 long-term financial assets	657	071	0.00	0.00	0.00
25. Clearance of rectified items	659	072	0.00	0.00	0.00
<b>VI. Total contributions accepted</b>		073	50.00	0.00	50.00
26. Accepted contributions settled between organizational units	681	074	0.00	0.00	0.00
27. Contributions accepted (gifts)	682.3	075	50.00	0.00	50.00
29. Member contributions accepted	684	076	0.00	0.00	0.00
<b>VII. Total operating subsidies</b>		077	38,898.21	0.00	38,898.21
30. Operating subsidies	691-2	078	38,898.21	0.00	38,898.21
<b>Total income</b>		079	<b>178,285.89</b>	<b>42,188.37</b>	<b>220,474.26</b>
<b>C. Before-tax profit</b>		080	-10,070.18	10,195.48	125.30
30. Income tax	591	081	0.00	0.00	0.00
<b>D. After-tax profit</b>		082	<b>-10,070.18</b>	<b>10,195.48</b>	<b>125.30</b>

### 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 2010 (col. 2) in the structure required by MEYS.

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

Name of Item	row no.	accepted 1	used 2
<b>I. Ordinary subsidies, contributions and grants (rows 2+24+62)</b>	<b>1</b>	<b>3,390,978.66</b>	<b>3,386,774.46</b>
including: 1. from abroad (funding and participation from abroad)	2	251,633.75	251,594.94
breakdown by source (rows 4 to 10):	3	251,633.75	251,594.94
including: from EU funds co-financed by the CR – obtained through SB chapters	4	143,073.89	143,073.89
from EU funds co-financed by the CR – obtained from regional budgets	5	14,621.92	14,621.92
from EU funds co-financed by the CR – obtained independently by the university	6	0.00	0.00
from EU funds without co-financing by the CR – obtained through SB chapters	7	0.00	0.00
from EU funds without co-financing by the CR – obtained from regional budgets	8	0.00	0.00
from EU funds without co-financing by the CR – obtained independently by the university	9	0.00	0.00
other public university sources abroad	10	93,937.94	93,899.13
same as above by use (rows 12+17+22+23):	11	251,633.75	251,594.94
including: projects co-financed using EU funding	12	157,695.81	157,695.81
including: non-capital subsidies associated with asset reproduction programmes	13	0.00	0.00
other operational subsidies (not incl. asset reproduction programmes)	14	154,426.01	154,426.01
institutional R&D subsidies	15	0.00	0.00
targeted R&D subsidies	16	3,269.80	3,269.80
projects financed independently from abroad (row 18 to 21)	17	93,937.94	93,899.13
including: non-capital subsidies associated with asset reproduction programmes	18	0.00	0.00
other operational subsidies (not incl. asset reproduction programmes)	19	59,359.82	59,359.82
institutional R&D subsidies	20	0.00	0.00
targeted R&D subsidies	21	34,578.12	34,539.31
Grants	22	0.00	0.00
Contributions	23	0.00	0.00
state budget chapter 2 (CR funding and participation), rows 25+48	24	3,129,592.27	3,125,426.88
including: MEYS chapter (rows 26+31+36+41+46+47)	25	2,908,822.12	2,906,618.88
including: projects co-financed using EU funding	26	0.00	0.00
including: non-capital subsidies associated with asset reproduction	27	x	x
other operational subsidies (not incl. asset reproduction)	28	0.00	0.00
institutional R&D subsidies	29	0.00	0.00
targeted R&D subsidies	30	0.00	0.00
projects co-financed using EU funding	31	25,248.33	25,248.33
including: non-capital subsidies associated with asset reproduction	32	0.00	0.00
other operational subsidies (not incl. asset reproduction)	33	24,671.31	24,671.31
institutional R&D subsidies	34	0.00	0.00
targeted R&D subsidies	35	577.02	577.02
projects independently financed from the state budget	36	834,097.83	831,894.59
including: non-capital subsidies associated with asset reproduction	37	x	X
other operational subsidies (not incl. asset reproduction)	38	203,729.00	203,535.90
institutional R&D subsidies	39	378,019.83	377,855.69
targeted R&D subsidies	40	252,349.00	250,503.00
projects independently financed from the state budget	41	404.96	404.96
including: non-capital subsidies associated with asset reproduction	42	0.00	0.00
other operational subsidies (not incl. asset reproduction)	43	404.96	404.96
institutional R&D subsidies	44	0.00	0.00
targeted R&D subsidies	45	0.00	0.00
contributions in accordance with Art. 18, Par. 2a of the University Act	46	2,049,071.00	2,049,071.00
other	47	0.00	0.00
other SB chapters (rows 49+54+59+60+61)	48	220,770.15	218,808.00
including: projects co-financed using EU funding	49	0.00	0.00
including: non-capital subsidies associated with asset reproduction	50	0.00	0.00
other operational subsidies (not incl. asset reproduction)	51	0.00	0.00
institutional R&D subsidies	52	0.00	0.00
targeted R&D subsidies	53	0.00	0.00
projects independently financed from the state budget	54	220,746.90	218,784.75
including: non-capital subsidies associated with asset reproduction	55	0.00	0.00
other operational subsidies (not incl. asset reproduction)	56	5,255.00	5,218.00
institutional R&D subsidies	57	0.00	0.00
targeted R&D subsidies	58	215,491.90	213,566.75
Grants	59	0.00	0.00
contributions in accordance with Art. 18, Par. 2a of the University Act	60	0.00	0.00
other	61	23.25	23.25
<b>3. local authorities (CR funding and participation), rows 63+68+73+74)</b>	<b>62</b>	<b>9,752.64</b>	<b>9,752.64</b>
including: projects co-financed using EU funding	63	2,329.10	2,329.10
including: non-capital subsidies associated with asset reproduction programmes	64	0.00	0.00
other operational subsidies (not incl. asset reproduction programmes)	65	2,329.10	2,329.10
institutional R&D subsidies	66	0.00	0.00
targeted R&D subsidies	67	0.00	0.00
projects independently financed from the state budget	68	7,423.54	7,423.54
including: non-capital subsidies associated with asset reproduction programmes	69	0.00	0.00
other operational subsidies (not incl. asset reproduction programmes)	70	7,423.54	7,423.54
institutional R&D subsidies	71	0.00	0.00
targeted R&D subsidies	72	0.00	0.00
grants	73	0.00	0.00
other	74	0.00	0.00

<b>II. Capital subsidies, contributions and grants (rows 76+98+136)</b>	<b>75</b>	<b>469,246.76</b>	<b>469,193.60</b>
including: 1. from abroad (funding and participation from abroad)	76	115,057.48	115,057.48
breakdown by source (rows 78 to 84):	77	115,057.48	115,057.48
including: from EU funds co-financed by the CR – obtained through SB chapters	78	28,938.89	28,938.89
from EU funds co-financed by the CR – obtained from regional budgets	79	758.63	758.63
from EU funds co-financed by the CR – obtained independently by the university	80	1,708.34	1,708.34
from EU funds without co-financing by the CR – obtained through SB chapters	81	0.00	0.00
from EU funds without co-financing by the CR – obtained from regional budgets	82	0.00	0.00
from EU funds without co-financing by the CR – obtained independently by the university	83	0.00	0.00
other public university sources abroad	84	83,651.62	83,651.62
same as above by use (rows 86+91+96+97):	85	115,057.48	115,057.48
including: projects co-financed using EU funding	86	31,405.86	31,405.86
including: asset reproduction programmes	87	0.00	0.00
not incl. in asset reproduction programmes	88	3,780.82	3,780.82
institutional R&D subsidies	89	0.00	0.00
targeted R&D subsidies	90	27,625.04	27,625.04
projects financed independently from abroad	91	83,651.62	83,651.62
including: asset reproduction programmes	92	0.00	0.00
not incl. in asset reproduction programmes	93	83,056.82	83,056.82
institutional R&D subsidies	94	0.00	0.00
targeted R&D subsidies	95	594.80	594.80
grants	96	0.00	0.00
contributions	97	0.00	0.00
2. state budget chapter 2 (CR funding and participation), rows 99+122)	98	354,055.40	354,002.24
including: MEYS chapter (rows 100+105+110+115+120+121)	99	352,623.06	352,570.00
including: projects co-financed using EU funding	100	5,106.87	5,106.87
including: asset reproduction programmes	101	x	x
not incl. in asset reproduction programmes	102	231.86	231.86
institutional R&D subsidies	103	0.00	0.00
targeted R&D subsidies	104	4,875.01	4,875.01
projects co-financed using EU funding	105	0.00	0.00
including: asset reproduction programmes	106	0.00	0.00
not incl. in asset reproduction programmes	107	0.00	0.00
institutional R&D subsidies	108	0.00	0.00
targeted R&D subsidies	109	0.00	0.00
projects independently financed from the state budget	110	85,201.00	85,147.94
including: asset reproduction programmes	111	x	x
not incl. in asset reproduction programmes	112	43,296.00	43,259.51
institutional R&D subsidies	113	39,699.00	39,682.43
targeted R&D subsidies	114	2,206.00	2,206.00
projects independently financed from the state budget	115	203,315.19	203,315.19
including: asset reproduction programmes	116	203,315.19	203,315.19
not incl. in asset reproduction programmes	117	0.00	0.00
institutional R&D subsidies	118	0.00	0.00
targeted R&D subsidies	119	0.00	0.00
contributions in accordance with Art. 18, Par. 2a of the University Act	120	59,000.00	59,000.00
other	121	0.00	0.00
other SB chapters (rows 123+128+133+134+135)	122	1,432.34	1,432.24
including: projects co-financed using EU funding	123	101.34	101.34
including: asset reproduction programmes	124	0.00	0.00
not incl. in asset reproduction programmes	125	101.34	101.34
institutional R&D subsidies	126	0.00	0.00
targeted R&D subsidies	127	0.00	0.00
projects independently financed from the state budget (rows	128	1,331.00	1,330.90
including: asset reproduction programmes	129	0.00	0.00
not incl. in asset reproduction programmes	130	0.00	0.00
institutional R&D subsidies	131	0.00	0.00
targeted R&D subsidies	132	1,331.00	1,330.90
Grants	133	0.00	0.00
contributions in accordance with Art. 18, Par. 2a of the University Act	134	0.00	0.00
other	135	0.00	0.00
3. local authorities (CR funding and participation), rows 137+142+147+148	136	133.88	133.88
including: projects co-financed using EU funding	137	133.88	133.88
including: asset reproduction programmes	138	0.00	0.00
not incl. in asset reproduction programmes	139	133.88	133.88
institutional R&D subsidies	140	0.00	0.00
targeted R&D subsidies	141	0.00	0.00
projects independently financed from the state budget (rows 143 to 146)	142	0.00	0.00
including: asset reproduction programmes	143	0.00	0.00
not incl. in asset reproduction programmes	144	0.00	0.00
institutional R&D subsidies	145	0.00	0.00
targeted R&D subsidies	146	0.00	0.00
Grants	147	0.00	0.00
Other	148	0.00	0.00

<b>III. Other information</b>	149	<b>x</b>	<b>x</b>
<b>1. Total grants (operational and capital sources, rows 151 to 159 - 156)</b>	150	0.00	0.00
CSF	151	0.00	0.00
TACR	152	0.00	0.00
GA ASCR	153	0.00	0.00
MIT	154	0.00	0.00
MZ	155	0.00	0.00
including: IGA	156	0.00	0.00
MAg	157	0.00	0.00
ME	158	0.00	0.00
Other	159	0.00	0.00
<b>2. Stipends paid (rows 161+162)</b>	160	<b>x</b>	<b>114,543,967.00</b>
Social	161	x	4,788,727.00
Accommodation	162	x	109,755,240.00

	row no.	balance as of 1/1	Creation (+)	spent (+)	Balance to date
		1	2	3	4=1+2-3
<b>3. Internal sources – total funds (acct. 911, rows 164 to 170)</b>	163	<b>1,120,400.07</b>	<b>521,064.83</b>	<b>482,384.93</b>	<b>1,159,079.97</b>
including: Reserve fund	164	117,502.23	8,200.10	1,000.00	124,702.33
Fund for the Reproduction of Investment Assets	165	403,737.63	120,327.56	216,920.25	307,144.94
Stipend Fund	166	78,814.51	55,074.92	44,656.33	89,233.10
Bonus Fund	167	32,671.69	19,639.39	5,447.50	46,863.58
Targeted Public Money Fund	168	107,400.05	101,889.14	90,513.36	118,775.83
Social Fund	169	30,557.29	32,098.32	25,853.64	36,801.97
Operating Fund	170	349,716.67	183,835.40	97,993.85	435,558.22
<b>4. Targeted Public Money Fund as per Art. 18 Par. 10 of the</b>	171	<b>19,103.50</b>	<b>15,821.43</b>	<b>14,834.35</b>	<b>20,090.58</b>
of which: for individual R&D projects or research projects	172	16,378.49	12,553.92	12,109.34	16,823.07
other public funding support	173	2,725.01	3,267.51	2,725.01	3,267.51

### Recapitulation of subsidies (including contributions)

NIF contribution (row 46)	174	2,049,071.00	2,049,071.00
Contribution for capital expenditures (row 120)	175	59,000.00	59,000.00
<b>Total contributions</b>	<b>176</b>	<b>2,108,071.00</b>	<b>2,108,071.00</b>

Total NIF subsidies (rows 1-46)	177	1,341,907.66	1,337,703.46
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)	178	884,285.67	880,311.57
Capital expenditure subsidies (rows 75-120)	179	410,246.76	410,193.60
of which R&D (rows 89+90+94+95+103+104+108+109+113+114+118+119+126+127+131+132+140+141+145+146)	180	76,330.85	76,314.18
<b>Total Subsidies (row 177+179)</b>	<b>181</b>	<b>1,752,154.42</b>	<b>1,747,897.06</b>
<b>of which R&amp;D (rows 178+180)</b>	<b>182</b>	<b>960,616.52</b>	<b>956,625.75</b>

Total NIF subsidies and contributions (rows 174+177)	183	3,390,978.66	3,386,774.46
of which R&D (row 178)	184	884,285.67	880,311.57
Subsidies and contributions for capital expenditures (rows 175+ 179)	185	469,246.76	469,193.60
of which R&D (row 180)	186	76,330.85	76,314.18
<b>Total subsidies and contributions (rows 176+181)</b>	<b>187</b>	<b>3,860,225.42</b>	<b>3,855,968.06</b>
<b>of which R&amp;D (rows 184+186)</b>	<b>188</b>	<b>960,616.52</b>	<b>956,625.75</b>

The difference between columns 1 and 2 is in returns of unspent funds returned in accordance with the directives of the individual providers.

#### I. Ordinary subsidies, contributions and grants

Total repayment of non-capital subsidies	CZK 4,204,200
of which: SB NIF subsidies	CZK 4,165,390
including: operational subsidies	CZK 230,100
R&D subsidies	CZK 3,935,290
subsidies from abroad and other	CZK 38,810
of which returned during 2010:	CZK 518,650
including: operational subsidies	CZK 24,650
R&D subsidies	CZK 494,000

#### II. Capital subsidies, contributions and grants

Total repayment of capital subsidies	CZK 53,160
of which: SB INV subsidies	CZK 53,160
including: operational subsidies	CZK 36,490
R&D subsidies	CZK 16,670



## 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 2010 there were 18 such units, 9 of them faculties. Profit and loss for individual MU economic units were discussed at meetings of MU management during the course of 2010, 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 2010 was CZK 71.122 million (of which the university's principal activities accounted for CZK 49.883 million and supplementary activities CZK 21.239 million, which is also the after-tax profit. One MU unit ended the year with negative results (see Table 1.4). This was the Assistance Centre for Special Needs Students, where damages were recorded because of the theft of three notebook computers, for which the centre did not have adequate revenues from non-public sources to cover the cost. The loss will be accounted for within the MU funds framework during the accounting of the 2010 economic results.

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 thou. CZK)

Public university component (by name)	Profit from principal activities	Profit from supplementary activities	Profit total
Faculty of Medicine	13,805.62	759.15	14,564.77
Faculty of Arts	9,854.70	0.00	9,854.70
Faculty of Law	6,802.23	0.00	6,802.23
Faculty of Social Studies	2,099.97	13.93	2,113.90
Faculty of Natural Science	1,777.18	3,537.21	5,314.39
Faculty of Informatics	1,569.63	363.23	1,932.86
Faculty of Education	2,644.10	31.00	2,675.10
Faculty of Sports Studies	3,278.41	141.55	3,419.96
Faculty of Economics and Administration	1,692.99	615.70	2,308.69
Dormitory and Cafeteria Administration (ACS)	-10,070.17	10,195.47	125.30
UCBA	1.53		1.53
University Centre Telč	12.02		12.02
CASSN	-17.28		-17.28
Institute of Biostatistics and Analysis	-60.80	1,220.18	1,159.38
Institute of Computer Science (ICS)	113.36	2,078.97	2,192.33
Department of Foreign Languages	310.36		310.36
Centre for Foreign Studies	1,055.72		1,055.72
Rector's Office	15,013.18	2,282.37	17,295.55
<b>Total</b>	<b>49,882.75</b>	<b>21,238.76</b>	<b>71,121.51</b>

UCBA – University Campus Bohunice Administration

CASSN – Centre to Assist Students with Specific Needs

2009 profits of CZK 71,222 million were settled in the 2010 accounting period (CZK 8.2 million to the reserve fund, CZK 19,639 million to the bonus fund and CZK 48,383 million to FRIA).

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

year	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Account 932	0	0	0	0	0	0	0	0	0	0



## 2. Cost Earnings Analysis

### 2.1 Income

#### 2.1.1 Contributions and Subsidies 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 2.1.1.1. Other sources (row 5 of the table) 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 public budget sources (ordinary and capital) exclusive of programme funding in 2010 totalled CZK 3,657 million, of which the MEYS chapter accounted for CZK 3,028 million (representing a drop of 1.2 %). Other chapters of the state budget and local authority budgets provided subsidies of CZK 229 million (a drop of 2 %), while subsidies from abroad and other public sources specially targeting projects co-funded by the EU totalled CZK 400 million (190 % growth tied to the initiation of new OP EC and OPR&DfI projects). Repayments of unspent subsidies were CZK 4,257 million, i.e., 0.12 % of subsidies provided for 2010.

The chief source of funding for MU's operation and activities in 2010 consisted of contributions and subsidies provided by the MEYS chapter. A detailed overview of the structure and volume of individual contribution and subsidy items (broken down by indicator) from chapter 333 – MEYS, including settlement of accounts with the state budget, is given in Table 6.1.

MEYS subsidies (ordinary and capital) distributed normatively, a contribution for educational activities (Indicator A+B) and subsidies for results-based institutional support for research and development added up to CZK 1,991 million in 2010. CZK 1,784 million of this consisted of the non-investment contribution for educational activities (representing 1 % growth over 2009) and results-based institutional support for research and development amounted to CZK 137 million (3.8 % 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 subsidy originally awarded for indicators A+B for a capital expenditure subsidy in the amount of CZK 59 million. This amount was used to fund activities outside the 233 330 Programme, particularly to do with construction. In addition, MU applied for partial results-based institutional support of CZK 11 million in the form of a capital subsidy.

2 % growth was recorded in funding from public sources to support research and development, from CZK 941 million in 2009 to CZK 961 million in 2010.

Non-capital subsidies for research and development of CZK 878 million in 2009 increased to 884 million CZK in 2010 (1 %), of which CZK 630 million came from the MEYS chapter, CZK 215 million from other state budget chapters. Funding for research abroad and EU co-funded projects was CZK 39 million. The share represented by non-investment research and development subsidies of total income in 2010 was 19 %. The investment subsidy for research and development in 2010 was CZK 76 million (growth of 20 %).

Non-capital contributions and subsidies for educational activities and operations (both normative and targeted) not including research and development were provided in the amount of CZK 2,507 million, CZK 2,253 million of which was from the MEYS chapter, CZK 13 million from other state budget chapters and from local authority budgets, CZK 59 million from abroad and CZK 182 million for other subsidies, particularly for projects co-financed by the EU. The MEYS subsidy for student accommodation and meals in 2010 was CZK 38 million, making up only 17 % of total ACS revenues.

**Table 2.1.1.1.1 Income from MEYS chapter transfers, from other state budget chapters and other public sources, not including program funding**  
Funding provided for 2010 in thous. CZK

row no.	Income from public sources		University		Dormitories and cafeterias		Total not incl. R&D		Operation NIF + INV cols. 5+6		Research and development NIF + INV cols. 8+9		Research and development NIF + INV cols. 8+9		total public funding		Total NIF+INV (cols. 11+12)		Used not incl. transfer to funds		transfer to transfer to OF		transfer to FRIA		Repayment (cols. 13-14-15-16-17)	
			ordinary	capital	ordinary	capital	ordinary	capital	ordinary	capital	ordinary	capital	ordinary	capital	ordinary	capital	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	17	18						
1	contribution from the MEYS chapter *)		2,049,071	59,000	0	0	2,049,071	59,000	2,108,071	0	0	0	2,049,071	59,000	2,108,071	1,912,888	0	183,835	11,348	0						
2	subsidy from the MEYS chapter **)		165,833	43,296	38,301	0	204,134	43,296	247,430	630,369	41,905	672,274	672,274	85,201	919,704	902,883	14,565	0	0	2,256						
	including: ind. dept.33		165,428	43,296	38,301	0	203,729	43,296	247,025	630,369	41,905	672,274	672,274	85,201	919,299	902,478	14,565	0	0	2,256						
	Other departments		405	0	0	0	405	0	405	0	0	0	0	405	405	405	0	0	0	0						
3	total from state budget chapters (not incl. MEYS)		5,255	0	0	0	5,255	0	5,255	215,492	1,331	216,823	216,823	220,747	1,331	222,078	218,860	1,256	0	1,962						
	Czech Science Foundation		0	0	0	0	0	0	0	133,620	1,131	134,751	134,751	1,131	134,751	133,224	1,121	0	0	406						
	GAAcademy of Sciences of the CR		0	0	0	0	0	0	0	17,914	0	17,914	17,914	0	17,914	17,799	115	0	0	0						
	Ministry of Health		1,268	0	0	0	1,268	0	1,268	40,219	0	40,219	40,219	41,487	0	41,487	39,927	20	0	1,540						
	Ministry of Culture		1,072	0	0	0	1,072	0	1,072	436	0	436	436	1,508	0	1,508	1,502	0	0	6						
	Ministry for Regional Development		0	0	0	0	0	0	0	1,294	0	1,294	1,294	1,294	0	1,294	1,294	0	0	0						
	SONS		0	0	0	0	0	0	0	3,505	0	3,505	3,505	3,505	0	3,505	3,505	0	0	0						
	Ministry of Industry and Trade		0	0	0	0	0	0	0	4,271	0	4,271	4,271	4,271	0	4,271	4,271	0	0	0						
	Ministry of Defense		0	0	0	0	0	0	0	3,080	200	3,280	3,280	200	3,280	3,280	0	0	0	0						
	Ministry of Foreign Affairs		2,915	0	0	0	2,915	0	2,915	392	0	392	392	3,307	0	3,307	3,302	0	0	5						
	Ministry of Agriculture		0	0	0	0	0	0	0	2,321	0	2,321	2,321	2,321	0	2,321	2,321	0	0	0						
	Ministry of the Environment		0	0	0	0	0	0	0	6,238	0	6,238	6,238	6,238	0	6,238	6,238	0	0	0						
	Ministry of the Interior		0	0	0	0	0	0	0	2,202	0	2,202	2,202	2,202	0	2,202	2,197	0	0	5						
4	other public sources (municipalities, USC, state funds)		7,423	0	0	0	7,423	0	7,423	0	0	0	0	7,423	0	7,423	7,423	0	0	0						
	City of Brno		65	0	0	0	65	0	65	0	0	0	0	65	0	65	65	0	0	0						
	SMR ***)		7,158	0	0	0	7,158	0	7,158	0	0	0	0	7,158	0	7,158	7,158	0	0	0						
	other ITU		200	0	0	0	200	0	200	0	0	0	0	200	0	200	200	0	0	0						
5	from abroad, incl. EU and other:		240,809	87,305	0	0	240,809	87,305	328,114	38,425	33,095	71,520	71,520	279,234	120,400	399,634	343,954	55,641	0	39						
	EU programs		44,790	0	0	0	44,790	0	44,790	31,879	0	31,879	31,879	76,669	0	76,669	27,700	48,930	0	39						
	other subsidies from abroad		14,570	83,057	0	0	14,570	83,057	97,627	2,699	595	3,294	3,294	17,269	83,652	100,921	94,210	6,711	0	0						
	Programs cofinanced by the EU		181,426	4,248	0	0	181,426	4,248	185,674	3,847	32,500	36,347	36,347	185,273	36,748	222,021	222,021	0	0	0						
	MEYS		164,475	1,546	0	0	164,475	1,546	166,021	3,847	32,500	36,347	36,347	168,322	34,046	202,368	202,368	0	0	0						
	other		16,951	2,702	0	0	16,951	2,702	19,653	0	0	0	0	16,951	2,702	19,653	19,653	0	0	0						
	de minimis support		23	0	0	0	23	0	23	0	0	0	0	23	0	23	23	0	0	0						
6	total contribution + subsidy: (row 1+2+3+4+5+6)		2,468,391	189,601	38,301	0	2,506,692	189,601	2,696,293	884,286	76,331	960,617	960,617	3,390,978	265,932	3,656,910	3,386,008	71,462	183,835	11,348						4,257

\*) Details in Table 6.1 (col. 1).

\*\*) Details in Table 6.1 (col. 2).

\*\*\*\*) SMR – Cross-Border Collaboration CR – Austria Operational Program and subsidy for the SoMoPro project

The following table, Table 2.1.1.2, gives an overview of total public funding provided from 2006–2010 and the amount for research and development in Table 2.1.1.3.

Table 2.1.1.2 Public funding provided 2006–2010

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

row no.	type of subsidy	Provided as of 31/12					index 10/09
		2006	2007	2008	2009	2010	
	contributions/subsidies not incl. R&D	1,807,320	1,958,461	2,099,479	2,193,587	2,214,499	1.01
	of which: indicator A – programmes of study	1,486,865	1,591,943	1,697,320	1,765,866	1,783,703	1.01
	for accommodation and meals	16,674	18,415	25,544	24,787	38,301	1.55
	for research and development	473,659	561,920	584,104	625,895	630,369	1.01
	targeting programmes	360,744	122,904	140,652	132,194	252,349	1.91
	other MEYS departments	469	1,263	659	745	405	0.54
1	<b>Total MEYS NIF contributions/subsidies</b>	<b>2,298,122</b>	<b>2,540,059</b>	<b>2,709,786</b>	<b>2,845,014</b>	<b>2,883,574</b>	<b>1.01</b>
	investment – progr. funding	744,222	228,863	319,735	677,008	203,315	0.30
	contributions to capital expenditures	67,000	75,040	58,907	99,000	59,000	0.60
	other not incl. R&D (UDF, I, E&F)	79,028	48,534	66,498	61,510	43,296	0.70
	for research and development	147,668	99,257	90,363	59,028	41,905	0.71
2	<b>Total MEYS investment contributions/subsidies</b>	<b>1,037,918</b>	<b>451,694</b>	<b>535,503</b>	<b>896,546</b>	<b>347,516</b>	<b>0.39</b>
3	<b>Total MEYS contributions/subsidies (rows 1 + 2)</b>	<b>3,336,040</b>	<b>2,991,753</b>	<b>3,245,289</b>	<b>3,741,560</b>	<b>3,231,090</b>	<b>0.86</b>

b) Subsidies from other state budget chapters and other public sources (in thou. CZK)

row no.	type of subsidy	Provided as of 31/12					index 10/09
		2006	2007	2008	2009	2010	
1	non-capital funding - other SB	133,924	146,202	157,305	225,824	220,747	0.98
	of which research & development	130,979	145,780	153,662	221,924	215,492	0.97
2	ITU	3,301	2,384	2,248	2,943	7,423	2.52
3	from abroad and other	77,017	75,159	78,356	128,077	279,234	2.18
	of which research & development	27,845	12,635	39,401	29,901	38,425	1.29
4	<b>total non-capital subsidies (rows 1 to 3)</b>	<b>214,242</b>	<b>223,745</b>	<b>237,909</b>	<b>356,844</b>	<b>507,404</b>	<b>1.42</b>
5	investment – other SB	2,117	6,139	1,855	5,501	1,331	0.24
	of which research & development	1,817	4,250	1,015	4,545	1,331	0.29
6	ITU			400	0	0	
7	from abroad including EU and other		370	1,780	9,601	120,400	12.54
8	<b>total capital subsidies</b>	<b>2,117</b>	<b>6,509</b>	<b>4,035</b>	<b>15,102</b>	<b>121,731</b>	<b>8.06</b>
9	<b>total other subsidies (rows 4+8)</b>	<b>216,359</b>	<b>230,254</b>	<b>241,944</b>	<b>371,946</b>	<b>629,135</b>	<b>1.69</b>

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

row no.	type of subsidy	Provided as of 31/12					index 10/09
		2006	2007	2008	2009	2010	
1	non-investment subsidies from chap. 333 – MEYS	2,298,122	2,540,059	2,709,786	2,845,014	2,883,574	1.01
	of which research & development	473,659	561,920	584,104	625,895	630,369	1.01
2	other SB	133,924	146,202	157,305	225,824	220,747	0.98
	of which research & development	130,979	145,780	153,662	221,924	215,492	0.97
3	from independent territorial units	3,301	2,384	2,248	2,943	7,423	2.52
4	from abroad incl. EU and others	77,017	75,159	78,356	128,077	279,234	2.18
	of which research & development	27,845	12,635	39,401	29,901	38,425	1.29
5	<b>total non-investment subsidies</b>	<b>2,512,364</b>	<b>2,763,804</b>	<b>2,947,695</b>	<b>3,201,858</b>	<b>3,390,978</b>	<b>1.06</b>
6	investment from Ch. 333 – MEYS	293,696	222,831	215,768	219,538	144,201	0.66
	of which research & development	147,668	99,257	90,363	59,028	41,905	0.71
7	other SB	2,117	6,139	1,855	5,501	1,331	0.24
	of which research & development	1,817	4,249	1,015	4,545	1,331	0.29
8	from independent territorial units	0	0	400	0	0	
9	from abroad including EU and other	0	370	1,780	9,601	120,400	12.54
10	<b>total capital subsidies</b>	<b>295,813</b>	<b>229,340</b>	<b>219,803</b>	<b>234,640</b>	<b>265,932</b>	<b>1.13</b>
11	<b>total subsidies (rows 5 + 10)</b>	<b>2,808,177</b>	<b>2,993,144</b>	<b>3,167,498</b>	<b>3,436,498</b>	<b>3,656,910</b>	<b>1.06</b>

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

row no.	type of subsidy	Provided as of 31/12					index 10/09
		2006	2007	2008	2009	2010	
1	non-investment subsidies from chap. 333 – MEYS	2,298,122	2,540,059	2,709,786	2,845,014	2,883,574	1.01
	of which research & development	473,659	561,920	584,104	625,895	630,369	1.01
2	other SB	133,924	146,202	157,305	225,824	220,747	0.98
	of which research & development	130,979	145,780	153,662	221,924	215,492	0.97
3	from independent territorial units	3,301	2,384	2,248	2,943	7,423	2.52
4	from abroad	77,017	75,159	78,356	128,077	279,234	2.18
	of which research & development	27,845	12,635	39,401	29,901	38,425	1.29
5	<b>total non-investment subsidies</b>	<b>2,512,364</b>	<b>2,763,804</b>	<b>2,947,695</b>	<b>3,201,858</b>	<b>3,390,978</b>	<b>1.06</b>
6	investment from Ch. 333 – MEYS	1,037,918	451,694	535,503	896,546	347,516	0.39
	of which research & development	147,668	99,257	90,363	59,028	41,905	0.71
7	other SB	2,117	6,139	1,855	5,501	1,331	0.24
	of which research & development	1,817	4,250	1,015	4,545	1,331	0.29
8	from independent territorial units	0	0	400	0	0	
9	from abroad including EU and other	0	370	1,780	9,601	120,400	12.54
10	<b>total capital subsidies</b>	<b>1,040,035</b>	<b>458,203</b>	<b>539,538</b>	<b>911,648</b>	<b>469,247</b>	<b>0.51</b>
11	<b>total subsidies (rows 5 + 10)</b>	<b>3,552,399</b>	<b>3,222,007</b>	<b>3,487,233</b>	<b>4,113,506</b>	<b>3,860,225</b>	<b>0.94</b>

Table 2.1.1.3 Public funding provided for research and development 2006–2010

e) Non-investment funding in support of research and development (in thou. CZK)

row no.	Provider	2006	2007	2008	2009	2010	index 10/09
1	<b>from the MEYS chapter (Tab. 2.1.1.1)</b>	<b>473,659</b>	<b>561,920</b>	<b>584,104</b>	<b>625,895</b>	<b>630,369</b>	<b>1.01</b>
	including: institutional support	369,309	439,016	442,872	493,701	378,020	0.77
	results-based institutional support <sup>1)</sup>	112,915	119,959	121,970	132,462	137,586	1.04
	international collaboration			932	2398	5,631	2.35
	Research Projects	256,394	319,057	319,970	358,841	234,803	0.65
	targeted support	104,350	122,904	141,232	132,194	252,349	1.91
	INFOZ, 1N	12,683	13,340	14,029	2,455	4,578	1.86
	1M Research Centre	34,997	41,604	40,809	42,576	46,074	1.08
	KONTAKT	1,667	2,113	5,155	3,807	4,103	1.08
	COST	2415	2,374	1,500	1,200	500	0.42
	1K	1,458	252	0	0	0	
	2B Health and Quality of Life	10,048	22,817	29,305	30,711	30,460	0.99
	2D Soc. Econ. Development of Society	628	1,354	2,040	1,323	1,983	1.50
	2E Human Resources			3,603	3,991	0	0.00
	LA – INGO	6,624	0	611	2,050	2,349	1.15
	LC – Basic Research Centre	33,830	39,050	44,180	44,081	47,735	1.08
	specific research					106,567	
	large infrastructure					8,000	
2	<b>total from state budget chapters (not incl. MEYS)</b>	<b>130,979</b>	<b>145,780</b>	<b>153,662</b>	<b>221,924</b>	<b>215,492</b>	<b>0.97</b>
	including: Czech Science Foundation	64,725	75,758	91,738	124,000	133,620	1.08
	GA Academy of Sciences of the CR	25,950	25,482	27,073	23,116	17,914	0.77
	IGA Ministry of Health	24,571	23,454	12,571	49,648	40,219	0.81
	Ministry of Culture	192	239	451	421	436	1.04
	Ministry for Regional Development	2,600	1,070	1,300	1,277	1,294	1.01
	Ministry of Labour and Social Affairs	6,418	5,210	3,236	450		0.00
	Ministry of the Interior					2,202	
	NSA	748	960	1,311	1,531		0.00
	Ministry of Industry and Trade	752	4,250	4,271	4,271	4,271	1.00
	SONS	0	0	0	5,125	3,505	0.68
	Ministry of Foreign Affairs	0	0	0	0	392	
	Ministry of Agriculture	2,724	2,859	3,098	2,496	2,321	0.93
	Ministry of the Environment	2,000	6,252	7,161	6,977	6,238	0.89
	Ministry of Defence		246	1,137	2,362	3,080	1.30
	Ministry of Transport			315	250		0.00
	Association of Innovative Entrepreneurship	299					
3	<b>total from ITU budgets:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
4	<b>total from abroad including EU and other:</b>	<b>27,664</b>	<b>12,635</b>	<b>39,401</b>	<b>29,483</b>	<b>38,425</b>	<b>1.30</b>
	including: EU (esp. framework programmes)	23,274	10,685	36,191	24,957	31,879	1.28
	other subsidies from abroad	4,390	1,950	3,210	4,526	2,699	0.60
	projects co-financed by the EU					3,847	
5	<b>Total NIF R&amp;D subsidies (rows 1+2+3+4)</b>	<b>632,302</b>	<b>720,335</b>	<b>777,167</b>	<b>877,302</b>	<b>884,286</b>	<b>1.01</b>

<sup>1)</sup>until 2009, institutional support for specific research (before amendment of Act No. 130/202 Coll.)

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

row no.	Provider	2006	2007	2008	2009	2010	index 10/09
<b>1</b>	<b>total from chapter 333 – MEYS (Table 2.1.1.1)</b>	<b>147,668</b>	<b>99,257</b>	<b>90,363</b>	<b>59,028</b>	<b>41,905</b>	<b>0.71</b>
	including: institutional support	86,170	83,554	88,883	58,892	39,699	0.67
	results-based institutional support <sup>*)</sup>					10,618	
	Research Projects	86,170	83,554	88,883	58,892	29,081	0.49
	targeted support	61,498	15,703	1480	136	2,206	16.22
	INFOZ, 1N				75	86	1.15
	1M Research Centre	994	540	0	0	0	
	COST			350			
	2B Health and Quality of Life	11,773	3,985	1,130	61		0.00
	LA - INGO	460					
	LC – Basic Research Centre	48,271	11,178				
	specific research					120	
	large infrastructure					2,000	
<b>2</b>	<b>from other SB chapters – system. subsidies</b>	<b>1,817</b>	<b>4,250</b>	<b>1,015</b>	<b>4,545</b>	<b>1,331</b>	<b>0.29</b>
	including: GA CR	601	1,256	815	1,661	1,131	0.68
	CZECH SCIENCE FOUNDATION	647	736				
	IGA MH	296	332		2,884		0.00
	NSA	273					
	Ministry of Defence			200		200	
	MIT/SONS		1,926				
<b>3</b>	<b>from the ITU budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4</b>	<b>from abroad</b>	<b>0</b>	<b>370</b>	<b>1,485</b>	<b>87</b>	<b>33,095</b>	<b>380.40</b>
	including: EU (esp. framework programmes)						
	other subsidies from abroad	0	370	1,485	87	595	6.84
	projects co-financed by the EU					32,500	
<b>5</b>	<b>Total R&amp;D INV funding (rows 1+2+3+4)</b>	<b>149,485</b>	<b>103,877</b>	<b>92,863</b>	<b>63,660</b>	<b>76,331</b>	<b>1.20</b>

**g) Total support for research and development from public funding (NIF + INV, in thou. CZK)**

row no.	Provider	2006	2007	2008	2009	2010	index 10/09
<b>1</b>	<b>from the MEYS chapter (Tab. 2.1.1.1)</b>	<b>621,327</b>	<b>661,177</b>	<b>674,467</b>	<b>684,923</b>	<b>672,274</b>	<b>0.98</b>
	including: institutional support	455,479	522,570	531,755	552,593	417,719	0.76
	Results-based institutional support <sup>*)</sup>	112,915	119,959	121,970	132,462	148,204	1.12
	international collaboration	0	0	932	2398	5,631	2.35
	Research Projects	342,564	402,611	408,853	417,733	263,884	0.63
	targeted support	165,848	138,607	142,712	132,330	254,555	1.92
	INFOZ, 1N	12,683	13,340	14,029	2,530	4,664	1.84
	1M Research Centre	35,991	42,144	40,809	42,576	46,074	1.08
	KONTAKT	1,667	2,113	5,155	3,807	4,103	1.08
	COST	2415	2,374	1,850	1,200	500	0.42
	1K	1,458	252	0	0	0	
	2B Health and Quality of Life	21,821	26,802	30,435	30,772	30,460	0.99
	2D Soc. Econ. Development of Society	628	1,354	2,040	1,323	1,983	1.50
	2E Human Resources	0	0	3,603	3,991	0	0.00
	LA – INGO	7,084	0	611	2,050	2,349	1.15
	LC – Basic Research Centre	82,101	50,228	44,180	44,081	47,735	1.08
	specific research	0	0	0	0	106,687	
	large infrastructure	0	0	0	0	10,000	
<b>2</b>	<b>Total from state budget chapters (not incl. MEYS)</b>	<b>132,796</b>	<b>150,030</b>	<b>154,677</b>	<b>226,469</b>	<b>216,823</b>	<b>0.96</b>
	Including: Czech Science Foundation	65,326	77,014	92,553	125,661	134,751	1.07
	GA Academy of Sciences of the CR	26,597	26,218	27,073	23,116	17,914	0.77
	IGA Ministry of Health	24,867	23,786	12,571	52,532	40,219	0.77
	Ministry of Culture	192	239	451	421	436	1.04
	Ministry for Regional Development	2,600	1,070	1,300	1,277	1,294	1.01
	Ministry of Labour and Social Affairs	6,418	5,210	3,236	450	0	0.00
	Ministry of the Interior	0	0	0	0	2,202	
	NSA	1,021	960	1,311	1,531	0	0.00
	Ministry of Industry and Trade	752	6,176	4,271	4,271	4,271	1.00
	SONS	0	0	0	5,125	3,505	0.68
	Ministry of Foreign Affairs	0	0	0	0	392	
	Ministry of Agriculture	2,724	2,859	3,098	2,496	2,321	0.93
	Ministry of the Environment	2,000	6,252	7,161	6,977	6,238	0.89
	Ministry of Defence		246	1,337	2,362	3,280	1.39
	Ministry of Transport			315	250	0	0.00
	Association of Innovative Entrepreneurship	299	0	0	0	0	
<b>3</b>	<b>from the ITU budget</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4</b>	<b>from abroad</b>	<b>27,664</b>	<b>13,005</b>	<b>40,886</b>	<b>29,570</b>	<b>71,520</b>	<b>2.42</b>
	Including: EU (esp. framework programmes)	23,274	10,685	36,191	24,957	31,879	1.28
	other subsidies from abroad	4,390	2,320	4,695	4,613	3,294	0.71
	projects co-financed by the EU	0	0	0	0	36,347	
<b>5</b>	<b>total NIF + INV R&amp;D subsidy (rows 1+2+3+4)</b>	<b>781,787</b>	<b>824,212</b>	<b>870,030</b>	<b>940,962</b>	<b>960,617</b>	<b>1.02</b>



## 2.1.2 Overview of Selected Actual Earnings

Total non-capital income for 2010 amounted to CZK 4,641 million. The university's own income for 2010 (not including public funding) of CZK 1,254 million represented 27 % of MU's total income. This represented year-on-year growth over 2009 of CZK 150 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 thou. CZK)

row no.	Item	Principal activity	Supplementary activity	Total as of 31 December 2010
	1	2	3	4
1	study fees (Art. 58 of Act No. 111/1998 Coll.)	157,585.91	0.00	157,585.91
2	lifelong learning fees (Art. 60 of Act No. 111/1998 Coll.)	53,016.64	0.00	53,016.64
3	gifts and other targeted contributions	36,814.77	0.00	36,814.77
4	interest	16,077.24	0.00	16,077.24
5	reimbursement for damage, shortages and loss	787.55	13.53	801.08
6	contractual fines and late payment charges	8,071.72	0.00	8,071.72
7	transfer of subsidies from beneficiaries	65,553.59	0.00	65,553.59
8	Rent	7,913.45	880.30	8,793.75
9	revenues from sales of goods	80.52	12,170.06	12,250.58
10	revenues from sales of products	9,671.74	1,982.14	11,653.88
11	revenues from sales of other services	200,530.70	125,750.86	326,281.56
12	including: Dormitory fees	85,215.49	0.00	85,215.49
13	other accommodation	4,595.78	21,489.98	26,085.76
14	cafeteria revenues for meals	36,151.51	8,507.12	44,658.63
15	from advertising	1,683.53	4,885.10	6,568.63
16	from conference fees	6,137.96	618.24	6,756.20
17	other services	66,746.43	90,250.42	156,996.85
18	revenues from sales of material	793.42	416.53	1,209.95
19	revenues from asset sales	431.77	0.00	431.77
20	from securities sales	0.00		0.00
21	from shares in profits and dividends	0.00		0.00
22	settlement of fund accounts	263,736.21	0.00	263,736.21
23	of which: use of the stipend fund	44,656.33	0.00	44,656.33
24	use of the bonus fund	5,447.50	0.00	5,447.50
25	use of the social fund	25,853.64	0.00	25,853.64
26	use of TPMF gifts	45,016.42	0.00	45,016.42
27	use of TPMF – funding from abroad	30,291.17	0.00	30,291.17
28	use of TPMF – subsidies	14,477.30	0.00	14,477.30
29	use of OF	97,993.85	0.00	97,993.85
	use of FRIA	0.00	0.00	0.00
30	other additional income from the write-off of assets acquired from the SB	286,370.83	0.00	286,370.83
31	Other	4,341.63	1,031.80	5,373.43
<b>32</b>	<b>Total internal revenues:</b>	<b>1,111,777.69</b>	<b>142,245.22</b>	<b>1,254,022.91</b>

A substantial portion of the university's self generated income is represented by study fees, amounting to CZK 211 million. Of this amount, CZK 158 million is for study fees in accordance with Art. 58 of Act No. 111/1998 Coll., on Universities, while CZK 53 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 July 2007 (account 6\*). Their transfer to the stipend fund is accounted under costs.

A significant portion of the university's own sources of income consists of income from dormitories and other accommodation (CZK 111 million), with dormitory fees accounting for CZK 85 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

72,400 applications for admission were submitted to MU in 2010. The fee at most faculties was set at CZK 400 (CZK 270 at FSS and CZK 550 at FSsP).

Masaryk University charges its students study fees if legal conditions are met (in keeping with Art. 58 Par. 3 and Par. 4 of the University Act). The amount of these fees is designated by the Dean of the faculty in question for each academic year after discussion in the Academic Senate. During the 2009/2010 academic year, the fee for extending the period of study (in keeping with Art. 58 Par. 3) was between CZK 10,200 and CZK 24,000 for each six months of study begun. Fees for further study (in keeping with Art. 58 Par. 4) have been set at CZK 0 at eight MU faculties; the exception is the Faculty of Medicine, which charges CZK 2,500 for each additional year of study begun.

In all, 6507 decisions to charge students for studies were made at MU in 2010. Students challenged these decisions 47 % of the time. Faculty deans rescinded their decisions in 29 cases; 78 decisions were rescinded by a higher-level body (the Rector); other decisions were confirmed as being in accordance with regulations.

Students in particular cases may be forgiven fees, have them reduced or have their due date postponed upon the discretion of the Rector, who is granted this power under the University Act. Fees were forgiven in 13 % of the decisions challenged in 2010. In most cases, the students concerned had health issues or a very difficult social situation but with excellent marks for study. The MU Rector decided to reduce fees in 73 % of applications submitted. In other cases, students were required to pay the fee in its full amount. These study fees serve as income for the stipend fund of the particular faculty and are used to pay stipends.

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 no. 649.131 – Study Fees. A record is simultaneously made in costs in account no. 549.600 of the transfer to the stipend fund and a deposit to account no. 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. As of 31 December 2010, outstanding receivables from these fees amounted to CZK 20,247,830 (22.69 %). 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.

In addition, fees are included for study in a foreign language (in keeping with Art. 58 Par. 3 and Par. 4 of the University Act), amounting to CZK 74.19 million. The Faculty of Medicine at the greatest number of foreign students studying in accredited programmes in a foreign language in 2010. In General Medicine, there were 276 such students in the spring semester and 214 in the autumn semester (with fees designated at EUR 9000); in Dentistry, there were 45 students in the spring semester and 47 students in the autumn semester (with fees designated at EUR 9000). An average of 39.9 students studied at the Faculty of Social Studies (the fee for the bachelors and masters programmes was EUR 3900 and for the PhD programme, EUR 1950). At the Faculty of Informatics, 13 students studied in a foreign language (the fee for the bachelors and masters programmes was EUR 3000 and for the PhD programme, EUR 2000).

Table 2.1.3 Study Fees

row no.	Item	creation of the stipend fund (911.8*)	in thou. CZK		in CZK	
			in income	number of students	average fee per student	
		1	2	3	4	
1	fees for tasks connected to admission proceedings (Art. 58, Par. 1)	x	28,325.35	72,400	391.23	
2	fees for foreign language study (Art. 58, Par. 5)	x	74,185.63	404	183,673.26	
3	fees for nonstandard terms of study (Art. 58, Par. 3)	54,954.32	54,954.32	6,507	8,445.42	
4	fees for study in other programmes (Art. 58, Par. 4)	120.61	120.61	64	1,884.53	
5	Total	55,074.93	157,585.91			

*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 no. 911.8\*. As of 1 July 2007, procedures for accounting the creation and expenditure of the stipend fund were unified.*

## 2.1.4 Overview of Income for 2006–2010

Table 2.1.4 – Income and its development 2006–2010 (in thou. CZK)

row no.		2010	2009	2008	2007	2006
1	internal production revenue	11,653.88	11,751.96	9,558.42	10,268.00	9,722.00
2	revenues from sales of services	446,879.93	415,784.78	387,534.85	350,136.00	306,596.00
3	of which: dormitory fees	85,215.49	80,260.05	78,273.72	76,287.48	73,432.00
4	other accommodation	26,085.76	28,302.05	31,085.34	26,955.66	22,123.00
5	for student meals	33,974.81	27,842.97	21,851.46	17,795.22	15,473.00
6	for employee meals	2,176.69	2,839.89	2,725.19	2,646.16	3,191.00
7	other meals	8,507.12	6,621.04	5,741.93	3,989.09	4,592.00
8	for rent	8,793.75	8,483.96	7,722.09	7,211.68	6,647.00
9	lifelong learning	53,016.64	53,646.96	53,122.86	55,405.16	56,875.00
10	fees for study in a foreign language	74,185.63	68,303.00	63,371.00	51,888.00	30,255.00
11	other	154,924.04	139,484.86	123,641.27	107,957.55	94,008.00
12	revenues from sales of goods	12,250.58	12,267.42	10,695.69	12,578.12	12,434.00
13	change in the status of inventories, products and animals	962.26	2,697.13	1,586.49	1,682.53	725.00
14	capitalization of materials and internal services	418.47	705.88	240.55	1,170.97	1,155.00
15	contractual fines and late payment charges	8,071.72	3,872.72	5,089.76	5,008.84	1,376.00
16	bank interest	16,077.24	16,297.69	46,726.92	31,573.19	17,853.00
17	currency gains	103.82	951.87	472.12	-1.68	115.00
18	accounting fund use in profits <sup>1)</sup>	263,736.21	167,713.91	141,353.96	164,189.60	69,210.00
19	of which: bonus fund	5,447.50	5,664.68	6,064.43	5,714.70	5,711.00
20	social fund	25,853.65	23,716.01	21,925.39	19,954.25	12,215.00
21	TPMF, of which:	89,784.89	66,444.47	47,137.32	43,264.49	40,405.00
22	TPMF – use of gifts	45,016.42	36,471.17	21,535.91	20,086.76	16,432.00
23	TPMF – use of foreign funds	30,291.17	21,206.42	17,814.63	19,414.28	16,589.00
24	TPMF – use of subsidies	14,477.30	8,766.88	7,786.78	3,763.45	7,384.00
25	FRIA	0.00	2,256.89	0.00	0.00	0.00
26	stipend fund	44,656.33	31,274.40	15,139.32	11,461.33	10,879.00
27	OF	97,993.85	38,357.46	51,087.12	83,794.81	0.00
28	other revenues	455,097.67	408,311.00	346,696.46	29,040.69	211,722.00
29	of which: income for co-researchers	65,553.59	52,924.76	38,208.11	38,369.17	35,644.00
30	for admissions proceedings	28,325.35	26,748.22	25,381.43	28,598.08	24,671.00
31	study fees (transfer to stip.f.)	55,074.93	48,820.85	36,989.22	2,601.58	
32	settlement of accounts for income from write-offs and ZC <sup>2)</sup>	286,370.83	265,715.08	239,437.99	192,437.85	142,591.00
33	revenues from asset sales	1,641.72	775.80	791.55	2,309.04	9,825.00
34	targeted contributions accepted, gifts	34,218.48	58,532.18	47,089.44	36,701.16	27,993.00
35	other	2,910.93	4,179.90	1,581.94	261,509.72	105.00
36	<b>total internal income</b>	<b>1,254,022.91</b>	<b>1,103,842.12</b>	<b>999,418.13</b>	<b>906,166.18</b>	<b>668,831.00</b>
37	total subsidies	3,386,774.50	3,193,942.78	2,945,164.29	2,760,597.98	2,505,642.00
38	of which: SB operating subsidies	3,203,773.02	3,135,854.86	2,939,851.85	2,727,338.05	2,477,434.00
39	subsidies for multiyear projects co-financed by the EU	183,001.48	58,087.91	5,312.45	33,259.93	28,208.00
40	<b>Total income</b>	<b>4,640,797.41</b>	<b>4,297,784.90</b>	<b>3,944,582.42</b>	<b>3,666,764.16</b>	<b>3,174,473.00</b>
	year-on-year growth	1.08	1.09	1.08	1.16	1.19
	ratio of internal income to total income	0.27	0.26	0.25	0.25	0.21

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

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

Total income for 2010 was CZK 4,641 million, representing an 8 % increase over 2009.

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 66 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.



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 286 million). Fund use is also accounted under income (CZK 264 million) and the introduction of new university funds significantly influences the amount accounted for under income.

		2010	2009	2008	2007	2006
1	Total revenues	4,640,797	4,297,785	3,944,582	3,666,764	3,174,473
2	Internal income (not incl. subsidies)	1,254,023	1,103,842	999,418	906,166	668,831
3	of which settlement of accounts for income from write-offs	286,371	265,715	239,438	192,438	142,591
4	use of funds under revenues	263,736	167,714	141,354	164,190	69,210
5	Internal revenues not incl. subsidy write-offs and fund use	703,916	670,413	618,626	549,538	457,030
6	row 5 shows year-on-year growth (internal income reduced by subsidies, write-offs and fund use)	1.05	1.08	1.13	1.20	1.21
7	index – the ratio of internal income to total income as shown by total accounts (row 2/1)	0.27	0.26	0.25	0.25	0.21
8	index – the ratio of net income to total income as shown by total accounts (row 5/1)	0.15	0.16	0.16	0.15	0.14
9	revenue from write-offs expressed as a percentage of total revenue	6.17 %	6.18 %	6.07 %	5.25 %	4.49 %

## 2.2 Costs

### 2.2.1 Overview of Selected Costs

2010 costs totalled CZK 4,570 million, an 8 % increase over 2009.

Personnel expenses for wages were the highest cost item (CZK 1,716 million, along with CZK 549 million in health insurance and social security costs), followed by the creation of a social fund in the amount of 2 % of wages (CZK 32 million). Together these items accounted for 50 % of overall costs in 2010.

Fixed asset write-offs, including write-offs of the residual value of disposed assets, created a significant cost item, amounting to CZK 352 million. Under changes in the accounting methodology, the write-off of assets acquired from subsidies (CZK 286 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 65 million), which are still used for FRIA creation, amounted to only 19 % of total write-offs in 2010. Write-offs of assets acquired under subsidies increased CZK 20 million over 2009, chiefly as a result of new buildings in the UCB being introduced.

CZK 79 million (representing 20 % growth) was spent on repairs and maintenance. Travel expenses totalled CZK 70 million, with trips abroad accounting for CZK 59 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.

Table 2.2.1 Overview of selected non-investment costs (in thou. CZK)

row no.	Item	Principal activity	Supplementary activity	Total
1	personnel costs	1,676,644.14	39,181.78	1,715,825.92
2	of which: Wages <sup>*)</sup>	1,572,096.21	32,823.37	1,604,919.58
3	OPIE (OPE)	103,709.96	6,358.41	110,068.37
4	other	837.97		837.97
5	levies (health insurance and social security)	537,328.54	11,509.13	548,837.67
6	employee meals	19,849.44	389.90	20,239.34
7	travel expenses	68,344.72	1,688.87	70,033.59
8	including: abroad	57,772.25	941.57	11,319.77
9	domestic	10,572.47	747.30	58,713.82
10	rent	45,145.19	544.26	45,689.45
11	Insurance on long-term assets	2,096.55		2,096.55
12	materials	332,805.52	8,390.73	341,196.25
13	of which: minor assets	9,614.78	107.28	9,722.06
14	energy, water, steam, gas	137,266.72	3,792.45	141,059.17
15	repairs, maintenance	76,876.46	2,499.11	79,375.57
16	write-offs <sup>**)</sup>	350,253.74	1,172.02	351,425.76
17	of which: write-offs of assets acquired from subsidies	286,343.08		286,343.08
18	remainder value of discarded assets	133.04		133.04
19	res. value of assets sold	149.06		149.06
20	subsidy transfers to co-beneficiaries	96,866.71		96,866.71
21	stipends	395,147.27	1,219.79	396,367.06
22	of which: from the stipend fund	43,436.54	1,219.79	44,656.33
23	fund transfers	367,852.20	656.25	368,508.45
24	of which: OF	183,835.40		183,835.40
25	TPMF	97,499.80		97,499.80
26	social fund	31,442.07	656.25	32,098.32
27	stipend fund	55,074.93		55,074.93
28	other fund use	130,294.99	0.00	130,294.99
29	of which: bonus fund	5,447.50		5,447.50
30	OF	97,993.85		97,993.85
31	soc. fund (pension insurance)	25,853.64		25,853.64
32	reserve fund	1,000.00		1,000.00
33	other	211,615.16	49,962.17	261,577.33
34	<b>total costs</b>	<b>4,448,669.44</b>	<b>121,006.46</b>	<b>4,569,675.90</b>

<sup>\*)</sup> incl. sick pay

<sup>\*\*)</sup> not including the residual value of disposed assets. These are shown independently in row 18 (total write-offs were CZK 351,558,800).

The university spent CZK 2,096 million to insure MU assets, CZK 8.6 million of which was for mandatory coverage. Rental costs in 2010 were CZK 46 million, primarily for the rental of buildings for FSci and FA.

Total stipends paid were CZK 396 million. A breakdown of stipends paid and the sources of their funding is given in Table 7.2.

## 2.2.2 Employment and Wages

Of the 3,531 MU employees counted, 1,567 were academic and research employees and 1,964 non-academic employees.

The share of total costs in 2010 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 1,714 million, i.e., 38 %.

Of this amount, CZK 1,323 million was paid from chap. 333 of MEYS, i.e., 77 % of wages (CZK 306 million for R&D, 18 % wages) and the average wage net of ACS from MEYS sources and the bonus fund was CZK 37,129.

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

row no.	Indicator		Note	University *)	KaM	Total
1	Average recorded number of employees for 2010 (total)			3,321	210	3,531
2	including	academics ***)		1,495		1,495
3		researchers		72		72
4		other ****)		1,754	210	1,964
5	Wages paid from chap. 333 – MEYS not incl. R&D			1,006,192	10,985	1,017,177
6	Wages paid from chap. 333 – MEYS R&D only		row 0305 of sheet P1b-04	305,763		305,763
7	Wages paid from chap. 333 – MEYS		row 0307 of sheet P1b-04	1,311,955	10,985	1,322,940
8	including	wages		1,258,269	10,934	1,269,203
9		of which: R&D		296,991		296,991
10		OPIE (formerly OPE)		53,686	51	53,737
11		of which: R&D		8,772		8,772
12	Wages paid from funds			31,827	0	31,827
13	Wages paid <b>from chap. 333</b> and funds *****)		row 7+12	1,343,782	10,985	1,354,767
14	including	academic employees		751,213		751,213
15		researchers		67,382		67,382
16		other employees		525,187	10,985	536,172
17	Average monthly wage for 2010 in CZK not incl. OPIE (OPE) and FO		from row 8	37,129	15,447	
18	including:	academic employees		42,958		
19		research employees		31,610		
20		other employees		31,229	15,447	
21	Average monthly wage for 2009 in CZK not incl. OPIE (OPE) and FO			37,455	14,207	
22	Wage growth 2010 vs. 2009 in %			-0.87 %	8.73 %	
23	Funding for wages paid in 2010 from other sources (not using chap. 333) excluding R&D			191,818	23,378	215,196
24	including:	grants and programmes from other chapters		14,495		14,495
25		other (abroad, gifts, etc.)		177,323	23,378	200,701
26	Wages paid in 2010 from other R&D sources (not incl. chap. 333)		row 0306 of sheet P1b-04	104,951		104,951
27	Supplementary activity		row 0308 of sheet P1b-04	31,376	7,766	39,142
28	Total wages paid (sum of rows 13+23+26+27)		row 0311 of sheet P1b-04 and Profit and Loss Statement	1,671,927	42,129	1,714,056

<sup>1)</sup> corresponds to "teaching" using the terminology of sheet P1b-04

<sup>2)</sup> Corresponds to "nonteaching" using the terminology of sheet P1b-04

The difference between the wage funding on row 28 of sheet P1b-04 and wages paid as accounted (account 521, row 1, Table 2.2.1) is CZK 1,770,000, corresponding to compensation paid by the employer for wages during sick leave which are not included under wages on sheet P1b-04 in accordance with the instructions for filling out the sheet.

## 2.2.3 Cost Overview for 2006–2010

Table 2.2.3a – Costs and their development 2006–2010 (in thou. CZK)

row	Item	2010	2009	2008	2007	2006
1	materials	341,196.25	297,898.00	277,470.92	356,575.44	259,261.10
2	of minor assets	138,214.20	110,164.16	114,958.87	203,013.88	119,343.94
3	books and periodicals	29,607.21	31,537.16	30,177.06	29,291.41	28,704.27
4	energy	141,059.17	129,582.31	113,835.51	96,011.97	98,594.36
5	goods sold	7,601.61	8,498.93	7,489.87	8,914.73	8,665.79
6	repairs and maintenance	79,375.57	65,785.55	73,353.91	54,726.54	52,432.60
7	travel expenses	70,033.59	70,648.73	68,614.96	63,508.39	56,193.72
8	of domestic	11,319.77	12,179.49	11,323.00	10,745.00	8,711.35
9	abroad	58,713.82	58,469.24	57,291.96	52,763.39	47,482.37
10	representation costs	2,681.48	2,590.86	2,499.22	1,826.91	2,117.85
11	services	361,540.03	330,140.76	290,053.73	273,332.29	239,756.14
12	of telephones	7,841.55	7,824.58	8,457.11	8,617.53	9,029.23
13	postage	5,277.90	5,650.98	5,065.77	5,826.29	4,939.32
14	rent	45,689.45	36,343.34	28,082.59	23,225.90	21,496.40
15	minor tangible assets - SW	5,149.73	7,068.81	4,336.59	6,113.39	3,929.74
16	conference fees	2,715.96	3,096.97	2,137.45	2,398.29	2,613.22
17	transportation	7,806.43	6,282.24	4,760.27	4,497.40	3,215.52
18	printing	21,899.60	26,184.22	21,496.97	24,428.82	15,455.33
19	advertising	2,497.61	2,374.32	3,450.35	1,878.04	1,869.17
20	author fees	1,411.74	2,374.32	1,898.65	2,388.40	2,381.23
21	building maintenance and security	48,958.36	45,016.68	41,203.41	36,371.14	33,758.59
22	other	212,291.70	187,924.31	169,164.58	157,587.09	141,668.39
23	personnel costs	2,264,663.59	2,128,008.57	1,987,893.53	1,851,710.66	1,654,835.54
24	of wage costs	1,715,825.92	1,627,830.26	1,500,217.36	1,385,581.03	1,236,995.44
25	of wages	1,603,149.69	1,524,444.00	1,417,422.04	1,306,044.64	1,168,304.10
26	sick pay	1,769.90	2,141.00	x	x	x
27	OPE	110,906.33	101,245.12	<b>23,020.34</b>	79,536.29	68,691.34
28	of which: agreements	110,068.36	100,718.12	22,569.39	78,254.95	68,551.23
29	other <sup>1)</sup>	837.97	527.00	450.95	1,281.34	140.11
30	levies	548,837.67	500,178.31	487,676.16	466,129.63	417,840.10
31	social costs	85,676.70	77,809.72	69,496.27	62,732.99	<b>46,570.00</b>
32	of OSH, hygienic equipment	4,483.53	4,241.07	4,034.68	3,374.88	2,386.41
33	training	2,485.39	2,735.95	2,664.62	2,491.99	1,247.90
34	meals	20,239.34	16,291.62	12,216.91	10,568.65	7,231.17
35	transfer to the social fund	32,098.32	30,533.00	28,347.00	26,121.39	23,486.18
36	pension insurance	25,853.64	23,716.01	21,925.39	19,954.25	12,218.19
37	other	516.48	292.07	307.68	221.83	0.15
38	highway tax	165.95	162.00	165.38	171.07	164.48
39	property tax	25.22	19.19	16.98		0.29
40	other taxes and fees	353.71	250.63	258.20	334.79	312.06
41	contractual fines and late payment charges	2.91	2.02	1.81	0.00	0.44
42	other fines and penalties	135.81	5.20	8.34	44.02	66.59
43	write-off of bad debts	347.50	112.64	952.46	226.09	105.71
44	interest	-0.68	0.00	0.01	0.00	0.54
45	currency losses	4,577.41	4,567.37	3,667.15	4,063.73	3,427.05
46	gifts	191.19	118.85	21.50		137.18
47	shortages and damages	273.02	1,223.87	974.36	1,219.39	284.22
48	other additional costs	857,313.90	776,540.82	635,090.36	553,178.88	470,143.66
49	of insurance	8,628.14	8,352.52	7,178.27	6,512.03	6,300.40
50	subsidy transfers to co-beneficiaries	96,866.71	77,423.62	44,907.83	43,072.85	43,022.94
51	technical evaluation up to 40,000	3,687.61	3,749.59	4,725.07	4,187.16	4,033.21
52	asset insurance	2,096.55	1,839.63	1,833.85	1,737.67	1,553.36
53	stipends	396,367.06	355,078.26	319,802.58	290,779.31	259,523.17
54	unpaid VAT	3,162.57	4,466.00	4,232.15	3,402.00	2,856.00
55	bank fees	2,752.09	3,483.73	3,781.22	3,379.85	3,072.37
56	transfer to the stipend fund	55,074.93	48,820.85	36,973.22	26,013.58	x
57	transfer to OF	183,835.40	177,253.93	129,242.64	118,038.53	98,302.19
58	transfer to TPMF	97,499.80	90,068.78	76,731.38	52,583.73	48,181.31
59	of gifts	26,949.92	48,267.18	37,598.30	26,418.76	24,589.76
60	funds from abroad	55,640.25	26,352.23	29,449.08	17,607.32	18,271.28
61	up to 5 % targeted funding	14,909.63	15,449.37	9,683.99	8,557.65	5,320.27
62	other	7,343.04	6,003.91	5,682.14	3,472.17	3,298.71
63	long-term asset write-offs	351,558.79	331,889.39	308,062.40	261,380.68	211,619.95
64	of depreciation and remainder value for	286,343.08	265,714.99	239,196.00	191,965.17	142,498.94
65	write-offs of other assets	65,082.67	64,946.83	68,824.40	68,863.36	68,890.12
66	remainder value of other discarded	133.04	1,227.57	42.00	552.15	230.89
67	res. value of assets sold	149.06	0.09	6.25	4,622.71	9,533.68
68	materials sold	335.47	385.36	405.87	379.83	137.88
69	creation of adjusting entries	361.83	284.54	215.30	156.65	120.03
70	membership contributions	56.82	37.09	88.34	2.00	11.30
71	income tax					-35.16
72	<b>Total</b>	<b>4,569,675.90</b>	<b>4,226,562.50</b>	<b>3,840,642.62</b>	<b>3,595,119.76</b>	<b>3,114,457.00</b>
year-on-year growth		1.08	1.10	1.07	1.15	1.19

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 %.

	2010	2009	2008	2007	2006	2005	2004
share of subsidy write-offs (rows 64/63)	0.81	0.80	0.78	0.73	0.67	0.61	x
share of non-subsidy write-offs, incl. remainder value ((rows 65+66/63)	0.19	0.20	0.22	0.27	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 University Act to the stipend fund.

row		2010	2009	2008	2007	2006
1	Total costs	4,569,675.90	4,226,562.50	3,840,642.62	3,595,119.76	3,114,457.00
2	of write-offs of assets acquired from subsidies	286,343.08	265,714.99	239,196.00	191,965.17	142,498.94
3	transfers to OF, TPMF, stipend and social funds	368,508.45	346,676.56	271,294.24	222,757.23	169,969.68
4	Costs not incl. subsidy write-offs and fund creation (rows 1-5)	3,914,824.37	3,614,170.95	3,330,152.38	3,180,397.36	2,801,988.38
5	year-on-year growth in row 4 (costs reduced by subsidy write-offs and fund transfers, row 4)	1.08	1.09	1.05	1.14	1.12

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 2006–2010**

row no.	Indicator	2010	2009	2008	2007	2006
1	Average recorded number of employees for the year (total)	3,531	3,396	3,277	3,255	3,127
2	of which: academics	1,495	1,471	1,433	1,407	1,358
3	researchers	72	74	57	49	37
4	other	1,964	1,851	1,787	1,800	1,732
5	Wages paid from chap. 333 and funds	1,354,767	1,377,913	1,292,927	1,175,913	1,047,184
6	including: academics	751,213	760,325	725,571	674,999	605,919
7	researchers	67,382	31,248	23,354	20,796	15,621
8	other	536,172	586,340	544,002	480,119	425,644
9	Wages paid from other sources (not incl. chap. 333) excluding R&D	215,196	110,275	94,278	104,548	87,866
10	Wages paid from other sources (not incl. chap. 333) incl. R&D	104,951	97,082	75,549	72,294	75,328
11	Supplementary activity	39,142	40,423	37,463	32,825	26,616
12	<b>Total wages paid (row 1 Table 2.2.1)</b>	<b>1,715,826</b>	<b>1,627,830</b>	<b>1,500,217</b>	<b>1,385,581</b>	<b>1,236,995</b>
13	Wages exclusive of OPE, incl. sick pay from all sources (row 2 Table 2.2.1)	1,604,920	1,526,585	1,417,422	1,306,045	1,168,304
14	Average wage (wages from row 13/average adjusted no. of employees/12) in CZK	37,877	37,460	36,045	33,433	31,139
15	growth in average wage from row 14 versus previous year in %	1.11	3.93	7.81	7.37	5.02
16	levies (row 5 of Table 2.2.1)	548,838	530,711	487,676	466,130	417,840
17	personnel costs (wages and levies row 13+16)	2,264,664	2,158,541	1,987,893	1,851,711	1,654,835
18	total MU costs	4,569,676	4,226,597	3,840,643	3,595,120	3,114,457
19	share of personnel costs not incl. OPE in total costs in % (row 17/row 18)	49.56	51.07	51.76	51.51	53.13
	<i>total year-on-year wage growth (row 12)</i>	<i>5.41 %</i>	<i>8.51 %</i>	<i>8.27</i>	<i>12.01 %</i>	<i>12.23 %</i>
	<i>share of wages in total costs (row 12/row 18)</i>	<i>37.55 %</i>	<i>38.51 %</i>	<i>39.06 %</i>	<i>38.54 %</i>	<i>39.72 %</i>
	<i>year-on-year growth in employment (row 1)</i>	<i>135</i>	<i>119</i>	<i>22</i>	<i>129</i>	<i>195</i>
	<i>year-on-year growth in employment in %</i>	<i>3.98 %</i>	<i>3.63 %</i>	<i>0.66 %</i>	<i>4.12 %</i>	<i>6.65 %</i>

### 3. Cash Flow Statement

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

Indicator	prior periods	current period	difference	impact on CF	row no.
Cash flow from operational activities	801,867.12	951,895.25	150,028.13	439,423.27	056
Cash flow from investments	7,802,687.09	8,157,004.23	354,317.14	-705,875.94	096
Cash flow from financial activities	8,929,630.59	9,551,893.47	622,262.88	622,262.88	110
Total	17,534,184.80	18,660,792.95	1,126,608.15	355,810.21	111
Balance of funds	1,222,491.33	2,013,337.31	790,845.98	-790,845.98	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 Universities.

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

row no.		Reserve Fund	FRIA <sup>*)</sup>	Stipend Fund	Bonus Fund	TPMF <sup>**)</sup>	Social Fund	OF <sup>***)</sup>	Total as of 31 December 2010
		1	2	3	4	5	6	7	8
1	Balance as of 1 January 2010	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
2	Fund creation	8,200.10	120,327.56	55,074.92	19,639.39	101,889.14	32,098.32	183,835.40	521,064.83
3	Fund expenditure	1,000.00	216,920.25	44,656.33	5,447.50	90,513.36	25,853.64	97,993.85	482,384.93
4	Balance as of 31 December 2010	124,702.33	307,144.94	89,233.10	46,863.58	118,775.83	36,801.97	435,558.22	1,159,079.97
5	Proposal for allocation of 2010 profits	9,243.44	51,811.97		10,066.10				71,121.51

<sup>\*)</sup> FRIA – Fund for the Reproduction of Investment Assets

<sup>\*\*)</sup> TPMF – Targeted Public Money Fund

<sup>\*\*\*)</sup> OF – Operating Fund

Total funding volume for individual funds as of 31 December 2010 was CZK 1,159 million (representing 3 % year-on-year growth). In creating the bonus fund and FRIA, a shift of profits was made from 2009 of CZK 71.222 million, of which:

- + CZK 19.639 million went to the Bonus Fund
- + CZK 43.383 million to FRIA
- + CZK 8.200 million to the reserve fund

The reason for creating the reserve fund from 2009 profits was primarily a need to create a source for pre-financing non-capital costs for Operational Programme costs. A similar 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 thou. CZK)

row no.		2006	2007	2008	2009	2010
1	<b>Status as of 1 January</b>	96,344.98	96,344.98	96,318.88	96,318.88	<b>117,502.23</b>
2	Creation	from profits			21,183.35	8,200.10
3		Transfers between funds (rows 4 to 6)	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		<b>Total creation</b>	0.00	0.00	21,183.35	<b>8,200.10</b>
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 inv. asset reproduction fund				
13		other uses <sup>*)</sup>		26.10		1,000.00
14		<b>Total spending</b>	0.00	26.10	0.00	<b>1,000.00</b>
15	<b>Status as of 31 December</b>	96,344.98	96,318.88	96,318.88	117,502.23	<b>124,702.33</b>

Since 1 January 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 2010 was CZK 352 million, but only CZK 65 million was used for the creation of FRIA (i.e., 19 % of total write-offs). Another source for FRIA creation was a shift in profits from 2009 of CZK 43 million and the transfer of the remaining balance of an investment contribution of CZK 11 million.



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

row no.	FRIA	2006	2007	2008	2009	2010
1	<b>Status as of 1 January</b>	206,794.72	242,872.88	268,505.02	334,270.33	<b>403,737.63</b>
3	Creation of write-offs	68,890.12	68,860.98	68,825.04	64,946.83	65,082.67
4		from profits	50,404.90	51,429.93	61,842.46	43,382.90
5		remainder value of long-term assets from the INV remainder of the MEYS contribution	864.55	1,397.97	222.96	1,227.57
6		other sources	2,889.62	15,301.36	5,756.61	18,613.59
7			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
11		from the bonus fund				
12		from the operating fund				
13		from the reserve fund				
14		<b>Total creation</b> (row 2 of Table 4)	123,049.19	136,990.24	137,130.02	154,917.73
15	Spent	Investment (rows 16 to 21)	86,971.03	111,358.10	71,364.71	83,193.54
16		including: construction	33,071.93	75,708.33	45,303.83	26,973.47
17		equipment and facilities	50,040.00	33,680.76	22,406.51	34,717.36
18		purchase of real estate including parcels	348.98		2,820.25	419.20
19		SW	3,193.32	1,295.89	700.27	6,044.10
20		works of art	316.80	673.12	133.85	1,787.36
		pre-financing of OP projects			13,671.25	119,784.23
21		other				
22		Non-capital (rows 23 to 24)	0.00	0.00	2,256.89	0.00
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
26		to the bonus fund				
27		to the operating fund				
28		to the reserve fund				
29		<b>Total spent</b> (row 3 of Table 4)	86,971.03	111,358.10	71,364.71	85,450.43
30	<b>Status as of 31 December</b>	242,872.88	268,505.02	334,270.33	403,737.63	<b>307,144.94</b>

The figure of CZK 259.42 thousand on row 7 corresponds to rebooking obstructed investments into costs.

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

row no.		2006	2007	2008	2009	2010
1	<b>Status as of 1 January</b>	19,889.76	24,418.54	39,452.16	61,268.06	<b>78,814.51</b>
2	Creation	from profits				
3		from tuition fees *)	15,407.43	26,494.95	36,955.22	48,820.85
4		<b>Total creation</b> (row 2 of Table 4)	15,407.43	26,494.95	36,955.22	48,820.85
5	Spent	stipends (settled via acct. 648)	10,878.65	11,461.33	15,139.32	31,274.40
6		<b>Total spent</b> (row 3 of Table 4)	10,878.65	11,461.33	15,139.32	31,274.40
7	<b>Status as of 31 December</b>	24,418.54	39,452.16	61,268.06	78,814.51	<b>89,233.10</b>

\*) Study fees in keeping with Art. 58 Par. 3 and Par. 4 of Act 111/1998 Coll. on Universities (exceeding the framework of the standard period of study +1 year, studies by graduates in other programmes and in parallel outside the framework of the standard period of study)  
Subsequent to changes in accounting methodology, the fund is covered additionally by unpaid debts in the amount of CZK 20,247,830 (22,69 %).

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

row no.		2006	2007	2008	2009	2010
1	<b>Status as of 1 January</b>	16,012.64	19,100.94	21,972.13	25,709.67	<b>32,671.69</b>
2	Creation	from profits	8,799.75	8,585.89	9,801.96	12,626.71
3		from the reserve fund				
4		from the inv. asset reproduction fund				
5		from the operating fund				
6		<b>Total creation</b> (row 2 of Table 4)	8,799.75	8,585.89	9,801.96	12,626.71
7	Spent	wage costs	5,711.45	5,714.70	6,064.42	5,664.69
8		to the reserve fund				
9		to the investment asset reproduction fund				
10		to the operating fund				
11		other uses				
12		<b>Total spent</b> (row 3 of Table 4)	5,711.45	5,714.70	6,064.42	5,664.69
13	<b>Status as of 31 December</b>	19,100.94	21,972.13	25,709.67	32,671.69	<b>46,863.58</b>



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

	TPMF	2007			2008			2009			2010		
		NIF	INV	total	NIF	INV	total	NIF	INV	total	NIF	INV	total
1	Status as of 1 January	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
2	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
3	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
4	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
5	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
6	from targeted R&D funding – other <sup>1)</sup>	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
7	from MEYS targeted funding not incl. 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
8	from NIF gifts	26,524.20		26,524.20	36,381.60		36,381.60	43,776.79		43,776.79	26,912.31		26,912.31
9	contributions from foundations	2,629.15		2,629.15	2,577.04		2,577.04	5,555.31		5,555.31	3,103.96		3,103.96
10	targeted funding from abroad	17,607.32		17,607.32	29,449.08		29,449.08	26,352.23		26,352.23	55,640.25		55,640.25
11	from targeted R&D funding – MEYS	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	11,719.82	1,306.71	13,026.53
12	from targeted R&D funding – other <sup>1)</sup>	1,094.74	24.59	1,119.33	1,047.70	74.90	1,122.60	1,700.78	-8.69	1,692.09	1,691.58	-24.13	1,667.45
13	from MEYS targeted funding not incl. R&D	907.70		907.70	945.08		945.08	959.32		959.32	1,538.64		1,538.64
14	Total creation (row 2 of Table 4)	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	100,606.56	1,282.58	101,889.14
15	from NIF gifts	16,470.61		16,470.61	18,919.82		18,919.82	33,539.29		33,539.29	39,681.78		39,681.78
16	contributions from foundations	2,935.16		2,935.16	2,616.46		2,616.46	2,937,802,937.80		2,937,802,937.80	6,044.50		6,044.50
17	targeted funding from abroad	19,414.29		19,414.29	18,468.76		18,468.76	21,206.42		21,206.42	29,672.49		29,672.49
18	from targeted R&D funding – MEYS	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	11,936.62	605.31	12,541.93
19	from targeted R&D funding – other <sup>1)</sup>	328.45		328.45	1,112.32	24.59	1,136.91	995.57	25.80	1,021.37	1,613.34	0.00	1,613.34
20	from MEYS targeted funding not incl. R&D	681.00		681.00	907.70		907.70	945.08	0.00	945.08	959.32		959.32
21	Total spent (row 3 of Table 4)	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	89,908.05	605.31	90,513.36
22	Status as of 31 December	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	116,465.31	2,310.52	118,775.83
23	from NIF gifts	20,387.43	0.00	20,387.43	37,849.21	0.00	37,849.21	48,086.71	0.00	48,086.71	35,317.24	0.00	35,317.24
24	contributions from foundations	1,812.13	0.00	1,812.13	1,772.71	0.00	1,772.71	4,390.22	0.00	4,390.22	1,449.68	0.00	1,449.68
25	targeted funding from abroad	19,352.86	0.00	19,352.86	30,333.18	0.00	30,333.18	35,478.99	0.00	35,478.99	61,446.75	0.00	61,446.75
26	from targeted R&D funding – MEYS	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	14,880.85	2,294.24	17,175.09
27	from targeted R&D funding – other <sup>1)</sup>	1,113.32	24.59	1,137.91	1,048.70	74.90	1,123.60	1,753.91	40.41	1,794.32	1,832.15	16.28	1,848.43
28	from MEYS targeted funding not incl. R&D	907.70	0.00	907.70	945.08	0.00	945.08	959.32	0.00	959.32	1,538.64	0.00	1,538.64

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 the subsidy project and the funds accepted, including TPMF, are settled with the beneficiary) may be transferred.

In accordance with article 18 of Act No. 111 1998 Coll. on Universities, as amended, MU created a targeted public money fund as of 31 December 2010 in the amount of CZK 102 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 14.565 million and CZK 1.667 million came from other state budget chapters via subsidies for R&D projects (of which CZK 1.259 million was for R&D projects for which MU is the beneficiary).

With the agreement of the provider, CZK 27,364.04 in funding from prior years was transferred from capital funding to non-capital (used during 2010) for one CSF project (MU as co-beneficiary).

Targeted funds were used to cover expenditures for the continuation of research and development projects totalling CZK 13,550,000. The amount earmarked for the Targeted Public Money Fund also contains re-payments to the state budget in the amount of CZK 31,978.55 (CZK 26,772.70 of which was from MEYS) and research project MSM00216408. Unspent funding from TPMF was sent to the MEYS account, acct. no. 19-821001/0710, var. symbol 17, dated 7 February 2011).

The entire remaining balance of this fund of CZK 107,400,000 is included in the value given on row 89 of the balance sheet.

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

row no.		2006	2007	2008	2009	2010
1	<b>Status as of 1 January</b>	0.00	11,270.47	17,318.84	23,740.31	<b>30,557.29</b>
2	Creation	2 % of wages	23,485.91	26,002.62	28,346.86	<b>32,098.32</b>
3	Spent	for employee pension insurance	12,215.44	19,954.25	21,925.39	25,853.64
4		other				
5		<b>Total spending</b>	12,215.44	19,954.25	21,925.39	<b>25,853.64</b>
6	<b>Status as of 31 December</b>	11,270.47	17,318.84	23,740.31	30,557.29	<b>36,801.97</b>

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 in 2010 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 32,098,000 and was used to pay employer contributions for pension insurance of employees of CZK 25,854,000. The remaining balance of the fund of CZK 36,802,000 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 thou. CZK)

row no.		2006	2007	2008	2009	2010
1	<b>Status as of 1 January</b>	0.00	98,302.20	132,664.67	210,820.19	<b>349,716.67</b>
2	Creation	from the remaining balance of the NIF contribution as of 31/12	98,302.20	118,038.52	177,253.93	183,835.40
3		from profits				
4		from the inv. asset reproduction fund				
5		from the bonus fund				
6		from the reserve fund				
7		<b>Total creation</b>	98,302.20	118,038.52	177,253.93	<b>183,835.40</b>
8	Spent	for operating costs		83,676.05	51,087.12	38,357.45
9		to the bonus fund				
10		to the reserve fund				
11		to the investment asset reproduction fund				
12		other				
13		<b>Total spending</b>	0.00	83,676.05	51,087.12	<b>97,993.85</b>
14	<b>Status as of 31 December</b>	98,302.20	132,664.67	210,820.19	349,716.67	<b>435,558.22</b>

Creation of the operating fund corresponds to the amount of unused allocated public funding in the form of a non-investment contribution from MEYS for 2010 in the amount of CZK 183,835,000. In addition to the remaining balance from indicators A+B, CZK 4,516,000 was transferred from indicator C – doctoral stipends, CZK 30,000 from indicator D – short-term stays by foreign students, CZK 4,000 from indicator S – social stipends and CZK 101,000 from indicator U – accommodation stipends. The OF creation amount is tied, among other things, to the impact of the economic crisis. Individual units at MU have tried to limit expenditures, since during the majority of the year it was not clear how large a cut there would be in the 2010 budget, and also attempted to create a reserve, primarily because of announced reductions in state budget funding for universities in 2011. Further motivation was the fact that a portion of the contribution (CZK 14,063,000) was obtained by MU only right at year's end (MU received the decision on the increase on 23 December 2010). 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		2010	2009	2008	2007	2006	2005	2004
1	Reserve fund	124,702.33	117,502.23	96,318.88	96,318.88	96,344.98	96,344.98	96,344.98
2	FRIA	307,144.94	403,737.63	334,270.33	268,505.02	242,872.88	206,794.72	214,724.20
3	Stipend fund	89,233.10	78,814.51	61,268.06	39,452.16	24,418.54	19,889.76	15,566.87
4	Bonus Fund	46,863.58	32,671.69	25,709.67	21,972.13	19,100.94	16,012.64	12,706.63
5	TPMF	118,775.83	107,400.05	82,215.62	52,532.58	41,365.55	30,737.24	x
6	Social Fund	36,801.97	30,557.29	23,740.31	17,318.84	11,270.47	x	x
7	OF	435,558.22	349,716.67	210,820.19	132,664.67	98,302.20	x	x
8	Total	1,159,079.97	1,120,400.07	834,343.06	628,764.28	533,675.56	369,779.34	339,342.68
growth index		1.03	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, No. 1306, dated 19 October 2009 and No. 925, dated 22 December 2010. The programme is to be concluded in 2011.

The programme has been approved with a total value of CZK 6,456.937 million, divided into two sub-programmes. Sub-programme 233 332 targets construction of the university's campus at Brno-Bohunice (hereinafter UCB), with a total value of CZK 5,159 million. The already completed sub-programme 233 333 focused on reconstruction of historical buildings at MU, with a total value of CZK 1,298 million.

Funding of activities under the Programme took place using Czech-Moravian Guarantee and Development Bank, 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.

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

row no.		year	subsidy MEYS	CoB	NFV	FRIA	INV total	NIF	Total
			1	2	3	4	5	6	7
1	<b>233 330 Programme – plan total</b>		<b>3,575,205</b>	<b>296,871</b>	<b>1,775,000</b>	<b>565,004</b>	<b>6,212,080</b>	<b>244,857</b>	<b>6,456,937</b>
2		2002	9,999	0	0	114,792	124,791	4,044	128,835
3		2003	306,152	0	0	95,709	401,861	21,731	423,592
4		2004	273,202	0	0	112,147	385,349	3,214	388,563
5		2005	828,944	11,070	0	63,928	903,942	50,582	954,524
6		2006	744,223	155,026	200,000	55,811	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	575,296	0	608,495	8,589	1,192,380	14,284	1,206,664
10		2010	203,315	0	210,423	39,526	453,264	51,706	504,970
11		2011	85,476				85,476		85,476
12	<b>233 330 Programme – total</b>		<b>3,489,729</b>	<b>296,871</b>	<b>1,775,000</b>	<b>565,004</b>	<b>6,126,604</b>	<b>244,857</b>	<b>6,371,461</b>
13		2002	9,999			114,792	124,791	4,044	128,835
14		2003	306,152			95,709	401,861	21,731	423,592
15		2004	273,202			112,147	385,349	3,214	388,563
16		2005	828,944	11,070		63,928	903,942	50,582	954,524
17		2006	744,223	155,026	200,000	55,811	1,155,060	5,628	1,160,688
18		2007	228,863	99,038	510,017	62,166	900,084	84,758	984,842
19		2008	319,735	31,737	246,065	12,336	609,873	8,910	618,783
20		2009	575,296		608,495	8,589	1,192,380	14,284	1,206,664

21		2010	203,315		210,423	39,526	453,264	51,706	504,970
22	remaining balance until completion of the 233 330 Programme		85,476	0	0	0	85,476	0	85,476

Chief sources of funding for the programme our state budget funds in the total amount of CZK 5,350 million. These monies consist of a EUR 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.

#### Total funding of the 233 330 Programme by sub-programmes (in thou. CZK)

row no.		subsidy MEYS	CoB	NFV	FRFA	INV total	NIF	total	MU total
		1	2	3	4	5	6	7	8
1	<b>233 330 Programme – plan total</b>	<b>3,575,205</b>	<b>296,871</b>	<b>1,775,000</b>	<b>565,004</b>	<b>6,212,080</b>	<b>244,857</b>	<b>6,456,937</b>	<b>809,861</b>
2	233 332 sub-programme	2,693,143	296,871	1,775,000	208,854	4,973,868	184,972	5,158,840	393,826
3	233 333 sub-programme	882,062			356,150	1,238,212	59,885	1,298,097	416,035
4	<b>Programme 233 330 - status</b>	<b>3,489,729</b>	<b>296,871</b>	<b>1,775,000</b>	<b>565,004</b>	<b>6,126,604</b>	<b>244,857</b>	<b>6,371,461</b>	<b>809,861</b>
5	233 332 sub-programme	2,607,667	296,871	1,775,000	208,854	4,888,392	184,972	5,073,364	393,826
6	233 333 sub-programme	882,062			356,150	1,238,212	59,885	1,298,097	416,035
19	<b>remaining balance until completion of the 233 330 Programme</b>	<b>85,476</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>85,476</b>	<b>0</b>	<b>85,476</b>	<b>0</b>

#### Sub-programme 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 sub-programme. 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 costs. 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 July 20, 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 non-investment costs). Construction of technological infrastructure, red phase of ARDA construction, construction approval in January 2008. The Yellow Phase of construction of the UCB was completed, approved and put into service in 2009 for a total amount of CZK 565.09 million (CZK 550.8 million of which consisted of capital costs and CZK 14.29 million non-capital). The Green Phase of construction was completed in 2010 (3 pavilions and an auditorium for the medical faculty, 3 pavilions and instructional centre for the science faculty). CZK 504.97 million was spent on these activities in 2010, CZK 203.315 million of which was from the state budget, with CZK 210.423 million from repayable financial assistance and CZK 393.826 million from internal sources.

As of 31 December 2010 CZK 5,073.364 million had been spent since the start of construction, of which state budget subsidies accounted for CZK 2,607.667 million, repayable financial assistance CZK 1,775 million, a contribution from the City of Brno for infrastructure CZK 296.871 million and internal resources CZK 393.826 million.

#### Sub-programme 233 333 – Reconstruction and Modernization

Sub-programme 233 333 was initiated in 2002 and completed in 2008. The total cost was 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 (for both sub-programmes) from the time of its initiation in 2002 until 31 December 2010 has been CZK 6,371.461 million, with state budget subsidies accounting for CZK 3,489.729 million, repayable financial assistance CZK 1,775 million, contributions from the City of Brno CZK 296.871 million and MU internal sources CZK 809.861 million (FRIA CZK 565.004 million and non-capital funding CZK 244.857 million). Sources of funding for the 233 330 Programme and their amounts for 2010 are given in detail in Table 5.1.

**Table 5.1 Funding of asset reproduction programmes including settlement with the state budget in 2010** (in thou. 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	status		
		1	2	3	4	5	6	7	8	9
233 332 0701	MU – construction of the Brno-Bohunice university campus	203,315,185	203,315,185	210,423,000	39,525,742				51,706,258	

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 (NIF+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 Brno- Bohunice university campus	203,315,185	203,315,185	0.000	210,423,000	0.000	91,232,000	504,970,185

## 5.2 Summary of Capital Expenditures

**Table 5.2 Capital Expenditures 2006–2010** (in thou. CZK)

row no.		2006	2007	2008	2009	2010
1	Total capital expenditures	1,482,031	1,178,419	888,162	1,503,559	896,537
	from subsidies + MEYS contributions	1,037,919	451,501	535,111	896,249	347,463
	from other state budget chapter subsidies and independent territorial units	2,117	6,135	2,105	5,476	1,331
	from abroad + FMN	0	370	1,779	9,601	85,462
	from EU subsidies with CR co-financing (OP EC + OP R&Df)					34,938
	RFA	200,000	510,017	246,065	506,783	210,423
	City of Brno	155,026	99,038	31,737	0	0
	internal sources (FRIA)	86,969	111,358	71,365	85,450	216,920
2	from Programme 233 330	1,155,060	900,084	609,873	1,192,380	453,264
	MEYS subsidies	744,223	228,863	319,735	677,008	203,315
	RFA	200,000	510,017	246,065	506,783	210,423
	City of Brno	155,026	99,038	31,737		
	internal sources (FRIA)	55,811	62,166	12,336	8,589	39,526
3	from non-programme funding	326,971	278,335	278,289	311,179	443,273
	MEYS subsidies <sup>*)</sup>	226,696	147,598	156,469	120,241	85,148
	MEYS contribution for capital expenditures <sup>*)</sup>	67,000	75,040	58,907	99,000	59,000
	other state budget and ITU	2,117	6,135	2,105	5,476	1,331
	from abroad + FMN		370	1,779	9,601	85,462
	from EU subsidies with CR co-financing (OP EC + OP R&Df)					34,938
	internal sources (FRIA)	31,158	49,192	59,029	76,861	177,394
	of which SB			538,995	911,326	469,194
*)	including transfer to funds	FRIA		15,301	18,614	11,348
		TPMF		1,491	1,323	1,282
				16,792	19,937	12,630

Of MU's total capital expenditures in 2010 of CZK 897 million, CZK 453 million was used for implementation of the 233 330 Programme. The contribution made by the MEYS Chapter 2 programme funding totalled CZK 203 million, which CZK 210 million from repayable financial assistance and CZK 39 million from FRIA. Programme implementation also made use of CZK 52 million in non-investment funds. MU's own contribution to the Programme in 2010 totalled CZK 91 million.

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 2006–2010 (subsidies are shown in the amount used, i.e., net of repayments and fund transfers).



## 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**

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The remaining balance of the MEYS contribution for regular expenditures in the amount of CZK 183.835 million was transferred in accordance with the University Act as of 31 December 2010 into the Operating Fund (OF) and the remaining balance of the contribution for capital expenditures of CZK 11.348 million was transferred to FRIA. CZK 14.565 million of the MEYS contribution was transferred to TPMF, CZK 13.027 million of which was from the R&D subsidy.

CZK 2,178,595 from the non-investment MEYS subsidy (after returning CZK 24,649 during the course of 2010) was neither spent nor transferred to TPMF (0.1 %), the same being the case for CZK 53,061 of the MEYS subsidy for capital expenditures (0.1 %). Unspent funding from the MEYS subsidy was placed in the MEYS CR deposit account, account no. 6015-821001/0710, var. symbol 17, dated 7 February 2011.

Justifications for failure to spend MEYS non-investment subsidies:

- 1) Subsidy money for foreign students – indicator D – in the amount of CZK 80,867 took place because of premature termination of studies by some foreign students
- 2) CZK 34,588.96 was not spent from the AKTION programme because of lower costs for travel reimbursement due to a smaller number of project participants for disciplines than had been planned.
- 3) There were cost savings in the CEEPUS programme of CZK 37,785.17. This was due to lower costs for travel reimbursement and the return of stipends for students who did not arrive.
- 4) For eight University Development Fund projects, allocated funding was not spent in its entirety, leading to a repayment of CZK 39,036.86. Project goals were met but at a lower cost than had been anticipated. The savings arose primarily from travel costs, library services costs and the purchase of computer technology.
- 5) Repayment of the subsidy for accommodation and meals in the amount of CZK 827 is due to the difference between the subsidy provided and the money is actually owed to DZS.
- 6) The subsidy for two research projects was not spent in its entirety, leading to a repayment of CZK 48,936.54. The repayment concerns the unspent portion of costs for international collaboration and cost savings in publishing results.
- 7) Spending of KONTAKT MEB funds (CZK 115,204.59 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 was lower costs for travel.
- 8) There were savings of CZK 574,040.16 on 1M projects. The savings were due to efficient organization of business trips abroad, particularly to the University of Tokyo, Japan, and to cost-effective funding of access to data in the OECD database in cooperation with the University of Economics in Prague.
- 9) There was a repayment of CZK 84,042.00 under the KONTAKT ME programme, with CZK 84,000.00 repaid from a subsidy accepted for project ME891 on which no work was done in 2010.
- 10) CZK 1,187,535.53 for Czech Polar project (LM2010009) was repaid because funding for the project was provided late (in October, 2010) but wages for the project had been planned for the entire year.

Justifications for failure to spend MEYS investment subsidies:

- 1) Cost savings on the UDF capital subsidy (repayment of CZK 21,308.69) were achieved by using a public tender for investment purchase.
- 2) Other cases involving return of capital subsidies concerned cost savings achieved by the use of public tenders.

Table 6.1 Settlement of accounts with the state budget for 2010 from the MEYS chapter not including program funding contributions and subsidies (in CZK)

row no.	Subsidy Items and Indicators		Amt. Awarded		Returned *)		Used **)		Transferred to FRIA		Transferred to TPMF		Transferred to OF		Repayment ***)	
			Contribution	Subsidy	Subsidy	Contribution	Contribution	Subsidy	Contr.	Subsidy	Contr.	Subsidy	Contribution	Subsidy	Contr.	Subsidy
		Indicator	1	2	3	4	5	6	7	8	9	10	11	12	13	
1	Total contribution and subsidies (NIF + INV, rows 2+40)		2,108,071,000	919,703,790	24,649	1,912,887,390	902,882,325	11,348,214	0	0	0	14,565,160	183,835,396	0	0	2,231,656
2	Total ordinary (NIF) contributions and subsidies outside of program funding from the MEYS chapter (rows 3+30+54)		2,049,071,000	834,502,790	24,649	1,865,235,604	819,041,093	0	0	0	0	13,258,453	183,835,396	0	0	2,178,595
3	Ordinary (NIF) contributions and subsidies not incl. R&D from the MEYS chapter (rows +5+6+21+22+23+25+26+27+28+29)		2,049,071,000	203,729,000	24,649	1,865,235,604	201,997,259	0	0	0	0	1,538,636	183,835,396	0	0	168,456
4	including: A & B Programs of study and associated creative activities		1,783,703,000	0	0	1,604,518,794	0	0	0	0	0	0	179,184,206	0	0	0
5	"C" Doctoral student stipends		146,630,000	0	0	142,113,496	0	0	0	0	0	0	4,516,504	0	0	0
6	"D" Foreign students and international collaboration		3,273,000	44,398,000	24,649	3,242,914	42,705,296	0	0	0	0	1,538,636	30,086	0	0	129,419
7	including: students who are non-CR citizens, foreign developmental aid		0	4,873,000	0	0	4,792,291	0	0	0	0	0	0	0	0	80,709
8	of which: honors stipends		0	256,000	0	0	256,000	0	0	0	0	0	0	0	0	0
9	Czechs abroad		0	508,000	0	0	507,842	0	0	0	0	0	0	0	0	158
10	foreign students in English		0	0	0	0	0	0	0	0	0	0	0	0	0	0
11	foreign students (short stay – meals and accommodation)		900,000	161,000	0	869,914	160,173	0	0	0	0	0	30,086	0	0	827
12	AKTION program		0	429,000	24,649	0	394,411	0	0	0	0	0	0	0	0	9,940
13	CEEPUS program		0	696,000	0	0	658,215	0	0	0	0	0	0	0	0	37,785
14	LLP total		0	37,631,000	0	0	36,092,364	0	0	0	0	1,538,636	0	0	0	0
15	including: Erasmus		0	37,475,000	0	0	35,936,364	0	0	0	0	1,538,636	0	0	0	0
16	Jean Monet		0	156,000	0	0	156,000	0	0	0	0	0	0	0	0	0
17	other		0	0	0	0	0	0	0	0	0	0	0	0	0	0
18	of which: unused expenditures		0	10,000,000	0	0	10,000,000	0	0	0	0	0	0	0	0	0
19	travel expenses under international contracts		0	100,000	0	0	100,000	0	0	0	0	0	0	0	0	0
20	Summer School of Slavonic Studies		2,373,000	0	0	2,373,000	0	0	0	0	0	0	0	0	0	0
21	"F" Educational Policy Fund		1,266,000	0	0	1,266,000	0	0	0	0	0	0	0	0	0	0
22	"G" University Development Fund		0	7,342,000	0	0	7,302,963	0	0	0	0	0	0	0	0	39,037
23	Developmental programs		0	113,688,000	0	0	113,688,000	0	0	0	0	0	0	0	0	0
24	of which: proj. National Preparation Program for Aging (AU3V)		0	0	0	0	0	0	0	0	0	0	0	0	0	0
25	"M" Extraordinary activity		0	0	0	0	0	0	0	0	0	0	0	0	0	0
26	"S" Social stipends		4,517,000	0	0	4,513,320	0	0	0	0	0	0	3,680	0	0	0
27	"U" Accommodation stipends		109,682,000	0	0	109,581,080	0	0	0	0	0	0	100,920	0	0	0
28	Subsidies for student accommodation and meals (KaM)		0	38,301,000	0	0	38,301,000	0	0	0	0	0	0	0	0	0
29	Parliamentary initiatives, gov't decrees, budget measures MF		0	0	0	0	0	0	0	0	0	0	0	0	0	0
30	Total ordinary (NIF) subsidies for R&D (rows 31+32+33+36+38+39)		0	630,368,830	0	0	616,638,874	0	0	0	0	11,719,817	0	0	0	2,010,139
31	including: institutional support for R&D – research projects		0	234,803,000	0	0	230,354,016	0	0	0	0	4,400,048	0	0	0	48,936
32	institutional support for R&D – results-based support		0	137,586,000	0	0	135,857,132	0	0	0	0	1,728,868	0	0	0	0
33	institutional support for R&D – international collaboration		0	5,630,830	0	0	5,505,783	0	0	0	0	9,842	0	0	0	115,205
34	of which: Framework programs		0	5,179,000	0	0	5,171,708	0	0	0	0	7,292	0	0	0	0
35	researcher mobility		0	451,830	0	0	334,075	0	0	0	0	2,550	0	0	0	115,205
36	targeted support for R&D – applied research program, experimental development and innovation		0	137,782,000	0	0	133,920,363	0	0	0	0	3,203,174	0	0	0	658,463
37	of which: National Research Program II		0	32,443,000	0	0	31,934,331	0	0	0	0	508,315	0	0	0	354
38	targeted R&D support – specific university research		0	106,567,000	0	0	104,689,115	0	0	0	0	1,877,885	0	0	0	0
39	targeted R&D support – for large infrastructure		0	8,000,000	0	0	6,312,465	0	0	0	0	500,000	0	0	0	1,187,535

Continuation of Table 6.1 from the previous page:

row no.	Subsidy Items and Indicators		Amt. Awarded		Returned *)		Used **)		Transferred to FRIA		Transferred to TPMF		Transferred to OF		Repayment ***)	
			Contribution	Subsidy	Subsidy	Contribution	Contribution	Subsidy	Contr.	Subsidy	Contr.	Subsidy	Contr.	Subsidy	Contr.	Subsidy
		Indicator	1	2	3	4	5	6	7	8	9	10	11	12	13	14
40	<b>Total contributions and subsidies from the MEYS chapter (rows 41+47)</b>		59,000,000	85,201,000	0	47,651,786	83,841,232	11,348,214	0	0	1,306,707	0	0	0	53,061	0
41	<b>Total capital contributions and subsidies outside of program funding and R&amp;D from the MEYS chap. (Rows 42 to 46)</b>		59,000,000	43,296,000	0	47,651,786	43,259,512	11,348,214	0	0	0	0	0	0	36,488	0
42	including: A & B Programs of study and associated creative activities		59,000,000	0	0	47,651,786	0	11,348,214	0	0	0	0	0	0	0	0
43	"F" Educational Policy Fund		0	0	0	0	0	0	0	0	0	0	0	0	0	0
44	"G" University Development Fund		0	12,718,000	0	0	12,696,691	0	0	0	0	0	0	0	21,309	0
45	"I" Developmental programs		0	28,878,000	0	0	28,865,906	0	0	0	0	0	0	0	12,094	0
46	"M" Extraordinary activity		0	1,700,000	0	0	1,696,915	0	0	0	0	0	0	0	3,085	0
47	<b>Capital subsidies for research and development (rows 45 to 50+52+53)</b>		0	41,905,000	0	0	40,581,720	0	0	0	1,306,707	0	0	0	16,573	0
48	including: institutional support for R&D – research projects		0	29,081,000	0	0	27,757,720	0	0	0	1,306,707	0	0	0	16,573	0
49	institutional support for R&D – results-based support		0	10,618,000	0	0	10,618,000	0	0	0	0	0	0	0	0	0
50	targeted support for R&D – applied research program, experimental development and innovation		0	86,000	0	0	86,000	0	0	0	0	0	0	0	0	0
51	of which: National Research Program II		0	0	0	0	0	0	0	0	0	0	0	0	0	0
52	targeted R&D support – specific university research		0	120,000	0	0	120,000	0	0	0	0	0	0	0	0	0
53	targeted R&D support – for large infrastructure		0	2,000,000	0	0	2,000,000	0	0	0	0	0	0	0	0	0
54	<b>Subsidies from other MEYS departments</b>		0	404,960	0	0	404,960	0	0	0	0	0	0	0	0	0

\*) repaid to the MEYS expense account during the course of the year

\*\*) 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 38,462,000 (row 11 + row 12), of which CZK 161,000 was provided for the accommodation and meals of 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 Subsidies

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

row no.	Provider	Amt. awarded as of 31 May 2010			Used *) as of 31 May 2010			transferred to TPMF as of 31 May 2010			Repayment of subsidy **)			Repayment in %
		Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	Operations	R&D	total	
1	<b>Non-capital funds (rows 1+2+3)</b>	253,488,024	253,916,839	507,404,863	217,326,105	231,194,333	448,520,438	36,124,929	20,758,549	56,883,478	36,990	1,963,957	2,000,947	0.90
2	<b>Total from state budget chapters (not incl. MEYS)</b>	5,254,996	215,491,998	220,746,994	5,218,006	212,323,526	217,541,532	0	1,243,222	1,243,222	36,990	1,925,150	1,962,140	0.89
	including: Czech Science Foundation	0	133,620,000	133,620,000	0	132,105,965	132,105,965	0	1,107,746	1,107,746	0	406,289	406,289	0.30
	GA Academy of Sciences of the CR	0	17,914,000	17,914,000	0	17,799,024	17,799,024	0	114,976	114,976	0	0	0	0.00
	Ministry of Health	1,268,000	40,219,000	41,487,000	1,242,333	38,684,648	39,926,981	0	20,500	20,500	25,667	1,513,852	1,539,519	3.71
	Ministry of Culture	1,072,000	436,000	1,508,000	1,065,677	435,932	1,501,609	0	0	0	6,323	68	6,391	0.42
	Ministry for Regional Development	0	1,294,000	1,294,000	0	1,294,000	1,294,000	0	0	0	0	0	0	0.00
	SONS	0	3,505,000	3,505,000	0	3,505,000	3,505,000	0	0	0	0	0	0	0.00
	Ministry of Industry and Trade	0	4,271,000	4,271,000	0	4,271,000	4,271,000	0	0	0	0	0	0	0.00
	Ministry of Defense	0	3,080,000	3,080,000	0	3,080,000	3,080,000	0	0	0	0	0	0	0.00
	Ministry of Foreign Affairs	2,914,996	392,000	3,306,996	2,909,996	392,000	3,301,996	0	0	0	5,000	0	5,000	0.15
	Ministry of Agriculture	0	2,321,000	2,321,000	0	2,321,000	2,321,000	0	0	0	0	0	0	0.00
	Ministry of the Environment	0	6,238,000	6,238,000	0	6,238,000	6,238,000	0	0	0	0	0	0	0.00
	Ministry of the Interior	0	2,201,898	2,201,898	0	2,196,957	2,196,957	0	0	0	0	4,941	4,941	0.22
3	<b>Total from municipalities, independent territorial units, state funds:</b>	7,423,539	0	7,423,539	7,423,539	0	7,423,539	0	0	0	0	0	0	0.00
	including: Brno City Government	65,000	0	65,000	65,000	0	65,000	0	0	0	0	0	0	0.00
	SM Region	7,158,539	0	7,158,539	7,158,539	0	7,158,539	0	0	0	0	0	0	0.00
	Other	200,000	0	200,000	200,000	0	200,000	0	0	0	0	0	0	0.00
4	<b>Total from abroad and other:</b>	240,809,489	38,424,941	279,234,430	204,684,560	18,870,807	223,555,367	36,124,929	19,515,327	55,640,256	0	38,807	38,807	0.01
	including: subsidies from abroad	59,359,819	34,578,119	93,937,938	23,234,890	15,023,985	38,258,875	36,124,929	19,515,327	55,640,256	0	38,807	38,807	0.04
	EU	44,789,926	31,879,585	76,669,511	15,115,147	12,585,292	27,700,439	29,674,779	19,255,486	48,930,265	0	38,807	38,807	0.05
	Other	14,569,893	2,698,534	17,268,427	8,119,743	2,438,693	10,558,436	6,450,150	259,841	6,709,991	0	0	0	0.00
	programs cofinanced by the EU <sup>2)</sup>	181,426,415	3,846,822	185,273,237	181,426,415	3,846,822	185,273,237	0	0	0	0	0	0	0.00
	MEYS – OPEC	164,475,397	0	164,475,397	164,475,397	0	164,475,397	0	0	0	0	0	0	0.00
	OP EC SMR	14,679,219	0	14,679,219	14,679,219	0	14,679,219	0	0	0	0	0	0	0.00
	OP R&D/	0	3,846,822	3,846,822	0	3,846,822	3,846,822	0	0	0	0	0	0	0.00
	SMR other	2,271,799	0	2,271,799	2,271,799	0	2,271,799	0	0	0	0	0	0	0.00
	other – de minimis support	23,255	0	23,255	23,255	0	23,255	0	0	0	0	0	0	0.00
5	<b>Capital funds (rows 6+7+8)</b>	87,304,715	34,425,853	121,730,568	87,304,715	34,412,711	121,717,426	0	13,042	13,042	0	100	100	0.00
6	<b>Total from state budget chapters (not incl. MEYS)</b>	0	1,331,000	1,331,000	0	1,317,858	1,317,858	0	13,042	13,042	0	100	100	0.01
	GA CR	0	1,131,000	1,131,000	0	1,117,958	1,117,958	0	13,042	13,042	0	0	0	0.00
	Ministry of Defense	0	200,000	200,000	0	199,900	199,900	0	0	0	100	100	100	0.05
7	<b>from the budgets of municipalities, ITUs and state funds</b>	0	0	0	0	0	0	0	0	0	0	0	0	0.00
8	<b>Total from abroad and other <sup>1)</sup>:</b>	87,304,715	33,094,853	120,399,568	87,304,715	33,094,853	120,399,568	0	0	0	0	0	0	0.00
	from abroad (incl. FMN)	83,056,825	594,800	83,651,625	83,056,825	594,800	83,651,625	0	0	0	0	0	0	0.00
	Programs cofinanced by the EU	4,247,890	32,500,053	36,747,943	4,247,890	32,500,053	36,747,943	0	0	0	0	0	0	0.00
	MEYS	1,545,706	32,500,053	34,045,759	1,545,706	32,500,053	34,045,759	0	0	0	0	0	0	0.00
	Other	2,702,184	0	2,702,184	2,702,184	0	2,702,184	0	0	0	0	0	0	0.00

\*) without transfer to funds

\*\*) amount awarded – used – transfer to TPMF

Notes concerning Table 6.2:

- <sup>1)</sup> Other on row 8: concerns multiple year subsidies in accordance with Decree 52/2008 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 from non-capital subsidies (not incl. MEYS):

- Czech Science Foundation, CZK 409,183.81 paid to account no. 6015-22422001/0710, variable symbol 2211, specific symbol 216224, on 31 January 2011 (CZK 406,288.90 of which is the returned balance on the subsidy and CZK 3,194.91 of which is the returned balance on the TPMF subsidy).
- IGA Ministry of Health in the amount of CZK 1,019,852.43 paid to account no. 6015-2528001/0710, var. symbol 5332374, dated 27 January 2011.
- IGA Ministry of Health in the amount of CZK 494,000.00 paid to account no. 2049-2528001/0710, var. symbol 5332374, dated 17 December 2010.
- Ministry of Health – DHSS in the amount of CZK 11,313.20 was paid to account number 6015-2528001/0710, var. symbol 6352317, dated 26 January 2011.
- Ministry of Health – SOZ in the amount of CZK 14,354.00 was paid to account number 6015-2528001/0710, var. symbol 6352412, dated 26 January 2011.
- Ministry of Culture in the amount of CZK 6,391.46 paid to account no. 6015-3424001/0710, var. symbol 216224, dated 27 January 2011.
- Ministry of Foreign Affairs in the amount of CZK 5,000.00 paid to account no. 6015-17228001/0710, var. symbol 212010, dated 26 January 2011.
- Ministry of the Interior in the amount of CZK 1,167.19 paid to account no. 2049-3605881/0710, var. symbol 102014004, dated 7 January 2011.
- Ministry of the Interior in the amount of CZK 563.82 paid to account no. 2049-3605881/0710, var. symbol 102014003, dated 7 January 2011.
- Ministry of the Interior in the amount of CZK 95.87 paid to account no. 2049-3605881/0710, var. symbol 102014031, dated 7 January 2011.
- Ministry of the Interior in the amount of CZK 67.03 paid to account no. 2049-3605881/0710, var. symbol 102015005, dated 7 January 2011.
- Ministry of the Interior in the amount of CZK 4,046.79 paid to account no. 2049-3605881/0710, var. symbol 102014026, dated 7 January 2011.

Unspent funds from the state budget from capital subsidies (not incl. MEYS):

- Ministry of Defence in the amount of CZK 100.00 paid to account no. 3041-404881/0710, var. symbol 201001, dated 26 January 2011.

## **6.3 Financial Settlement of Other Subsidies**

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### **6.3.1 Education for Competitiveness Operational Programme**

As of 31 December 2010, 90 projects had been approved for implementation as part of the Operational Programme Education for Competitiveness (hereinafter OP EC), with a total value of CZK 1,042.962 billion (a cumulative set of all projects approved with implementation beginning in 2009, 2010 and 2011)

Of the total 90 projects approved, as of 31 December 2010 MU had obtained funding for 79 projects. An overview of funding provided to MU as beneficiary under OP EC is given in Table 6.2.1. The table includes projects initiated in 2009, 2010 and 2011. The criterion for including a project in the table was obtaining the first advance payment for project implementation as of 31 December 2010.

A further four approved projects approved for subsidies had not been provided with funding as of 31 December 2010. The seven remaining projects had not been approved for subsidy as of 31 December 2010.

### **6.3.2 Cross-Border Collaboration CR – Austria Operational Programme**

Implementation continued during 2010 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 EUR, but the following table shows the budgetary data in CZK (1 EUR = CZK 26 was used for currency conversion):

**Table 6.3.2 CoReTech project funding**

	Total planned budget	of which		status-spending as of 31/12	of which		subsidy paid by the provider as of 31/12	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 %)			
	1	2	3	4	5	6	7	8	col. 5-7
<b>total</b>	<b>6,077,708</b>	<b>5,469,937</b>	<b>607,771</b>	<b>6,505,840</b>	<b>5,974,843</b>	<b>530,997</b>	2,449,121	<b>4,234,041</b>	<b>3,525,722</b>
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	2,442,774	2,271,799	170,975	<b>2,449,121</b>	170,975	-177,322

*project implementation period: 1 January 2009 – 31 May 2010*

### 6.3.3 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 Telč – 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 for a maximum amount of EUR 4,922,278 (with an exchange rate of 28.50 CZK/EUR). Expenditures are paid retroactively in CZK upon submission of monitoring reports and requests for reimbursement. As of 31 December 2010, CZK 17.532 million had been reimbursed from the subsidy. Details are given in Table 6.2.3.

### 6.3.4 Research and Development for Innovation Operational Programme

Two approved projects for the Research and Development for Innovation Operational Programme (OP R&DfI) were implemented in 2010. This operational programme is funded by the European Fund for Regional Development (85 %) and the state budget of the CR (15 %).

Another eight projects were under preparation, these being:

- under Priority Axis 1 – European Centre for Excellence: CEITEC project submitted with a budget of CZK 5,246,000,000. Negotiations are currently underway.
- under Priority Axis 3 – R&D Commercialization and Popularization: 2 projects submitted with a total budget of CZK 204,240,118.
- under Priority Axis 4 – Infrastructure for Instruction at Universities Connected to Research: 5 projects submitted with a total budget of CZK 2,203,681,639.

Approval of these projects should be decided during the course of 2011. Expenses incurred before the subsidy decision is made will be considered eligible expenses. MU spent a total of CZK 59 million on pre-financing (CZK 21 million non-capital funding and CZK 38 million capital) in connection with preparing these projects, which include construction. If the projects are accepted for funding under OP R&DfI, MU will be retroactively reimbursed for these funds in the form of subsidies.

The amount for pre-financing these projects as of 31 December 2010 is given below:

priority axis	no. of projects	Prefinanced		
		Total	NIF	INV
1	1	38,483,792	19,213,126	19,270,666
3	2	0	0	0
4	5	20,964,312	1,801,420	19,162,892
total		59,448,104	21,014,546	38,433,558

Table 6.3.1 Overview of OP EC projects (MU as beneficiary) in CZK

provider	priority axis	support area	number of projects	Approved support amount in CZK <sup>*)</sup>			used in 2010			used as of 31 December 2010			remaining for use		
				Total	NIF	INV	Total	NIF	INV	Total	NIF	INV	Total	NIF	INV
MEYS	1	1.1	1	14,521,797	14,521,797	0	4,839,775	4,839,775	0	5,233,123	5,233,123	0	9,288,674	9,288,674	0
		1.2	2	24,296,269	24,296,269	0	4,308,996	4,308,996	0	4,308,996	4,308,996	0	19,987,273	19,987,273	0
		1.3	1	14,678,259	13,996,419	681,840	3,866,863	3,866,863	0	3,866,863	3,866,863	0	10,811,396	10,129,556	681,840
	TOTAL PO1	4	53,496,325	52,814,485	681,840	13,015,634	13,015,634	0	13,408,982	13,408,982	0	40,087,342	39,405,502	681,840	
	2	2.2	48	522,938,877	517,306,203	5,632,674	80,116,845	79,672,845	444,000	117,246,334	115,451,483	1,794,851	405,692,543	401,854,720	3,837,823
		2.3	12	103,941,844	101,327,178	2,614,666	29,157,902	29,171,804	-13,902	41,321,642	39,147,098	2,174,544	62,620,202	62,180,080	440,122
		2.4	10	166,963,301	162,632,551	4,330,750	43,730,723	42,615,114	1,115,608	54,094,530	52,978,922	1,115,608	112,868,771	109,653,629	3,215,142
	TOTAL PO2	70	793,844,022	781,265,932	12,578,091	153,005,469	151,459,763	1,545,706	212,662,506	207,577,503	5,085,004	581,181,516	573,688,429	7,493,087	
	MEYS TOTAL (PO 1 + PO 2)	74	847,340,347	834,080,416	13,259,931	166,021,103	164,475,397	1,545,706	226,071,489	220,986,485	5,085,004	621,268,858	613,093,931	8,174,927	
	SMR	1	1.1	4	15,970,671	15,078,171	892,500	6,711,755	5,819,255	892,500	6,711,755	5,819,255	892,500	9,258,916	9,258,916
SMR TOTAL (PA 1)		1.3	4	31,661,200	31,551,200	110,000	8,859,964	8,859,964	0	10,436,790	10,436,790	0	21,224,410	21,114,410	110,000
		5	47,631,871	46,629,371	1,002,500	15,571,719	14,679,219	892,500	17,148,544	16,256,044	892,500	30,483,327	30,373,327	110,000	
TOTAL OPEC			79	894,972,218	880,709,787	14,262,431	181,592,822	179,154,615	2,438,206	243,220,033	237,242,530	5,977,504	651,752,185	643,467,258	8,284,927

provider	priority axis	support area	number of projects	Approved support amount in CZK <sup>1)</sup>			received as of 31 December 2010 <sup>2)</sup>			used as of 31 December 2010			received balance remaining (+) to be reimbursed by the provider that (-)		
				Total	NIF	INV	Total	NIF	INV	Total	NIF	INV	Total	NIF	INV
MEYS	1	1.1	1	14,521,797	14,521,797	0	7,260,898	7,260,898	0	5,233,123	5,233,123	0	2,027,775	2,027,775	0
		1.2	2	24,296,269	24,296,269	0	8,985,605	8,985,605	0	4,308,996	4,308,996	0	4,676,609	4,676,609	0
		1.3	1	14,678,259	13,996,419	681,840	7,107,793	7,107,793	0	3,866,863	3,866,863	0	3,240,930	3,240,930	0
	TOTAL PO1	4	53,496,325	52,814,485	681,840	23,354,296	23,354,296	0	13,408,982	13,408,982	0	9,945,313	9,945,313	0	
	2	2.2	48	522,938,877	517,306,203	5,632,674	262,791,972	257,569,241	5,222,730	117,246,334	115,451,483	1,794,851	145,545,637	142,117,758	3,427,879
		2.3	12	103,941,844	101,327,178	2,614,666	74,850,491	72,362,825	2,487,666	41,321,642	39,147,098	2,174,544	33,528,849	33,215,727	313,122
		2.4	10	166,963,301	162,632,551	4,330,750	97,498,098	94,662,348	2,835,750	54,094,530	52,978,922	1,115,608	43,403,568	41,683,427	1,720,142
	TOTAL PO2	70	793,844,022	781,265,932	12,578,091	435,140,561	424,594,415	10,546,146	212,662,506	207,577,503	5,085,004	222,478,055	217,016,912	5,461,143	
	MEYS TOTAL (PO 1 + PO 2)	74	847,340,347	834,080,416	13,259,931	458,494,857	447,948,711	10,546,146	226,071,489	220,986,485	5,085,004	232,423,368	226,982,226	5,461,143	
	SMR	1	1.1	1	15,970,671	15,078,171	892,500	3,992,668	3,100,168	892,500	6,711,755	5,819,255	892,500	-2,719,087	0
SMR TOTAL (PA 1)	1.3	4	31,661,200	31,551,200	110,000	10,401,985	10,291,985	110,000	10,436,790	10,436,790	0	-34,805	-144,805	110,000	
	5	47,631,871	46,629,371	1,002,500	14,394,653	13,392,153	1,002,500	17,148,544	16,256,044	892,500	-2,753,892	-2,863,892	110,000		
TOTAL OPEC	79	894,972,218	880,709,787	14,262,431	472,889,509	461,340,863	11,548,646	243,220,033	237,242,530	5,977,504	229,669,476	224,098,334	5,571,143		

\*) "approved support amount in CZK" column – values do not include fundamental changes in the budget in all cases resulting in the exchange of NIF funding for INV funding.

\*\*) funding physically received in the project bank account starting with project implementation



Table 6.3.3 Norwegian Funding Mechanism (in CZK)

		BUDGET - P L A N					S T A T U S - S P E N D I N G					co-financed + pre-financed from MU sources	subsidy reimbursed by the provider as of 31/12	remaining balance due from the provider + / - for reimbursement/re maining
		Total	Eligible costs		Ineligible expenses	Total used as of 31/12	Eligible costs		Ineligible expenses					
			EEA/N subsidy (max 85 %)	Co-funded by MU (min 15 %)			EEA/N subsidy (max 85 %)	Co-funded by MU (min 15 %)						
		1	2	3	4	5	6	7	8	9	10	col. 6-9		
1	Total (NIF + INV)	165,732,117	119,379,062	22,516,328	23,836,727	106,925,751	89,690,723	16,663,905	571,123	17,532,127	89,067,388	72,158,596		
2	NIF funds	12,540,354	10,045,560	1,772,746	722,048	752,027	659,376	95,914	-3,263	333,140	92,651	326,236		
3	INV funds	153,191,763	109,333,502	20,743,582	23,114,679	106,173,724	89,031,347	16,567,991	574,386	17,198,987	88,974,737	71,832,360		
4	of which NIF	12,540,354	10,045,560	1,772,746	722,048	752,027	659,376	95,914	-3,263	333,140	92,651	326,236		
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		362,425	326,236	37,125	-936	0	36,189	326,236		
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	106,173,724	89,031,347	16,567,991	574,386	17,198,987	88,974,737	71,832,360		
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	98,190,379	83,056,825	14,657,087	476,467	4,440,831	86,965,914	78,615,994		
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

Table 6.3.4 Overview of OP EC R&Dfl projects (MU as beneficiary) in CZK

priority axis	project	implementation	approved budget			used in 2010			used from the beginning <sup>1)</sup>			remaining for use		
			Total	NIF	INV	Total	NIF	INV	Total	NIF	INV	Total	NIF	INV
			1	2	3	4	5	6	7	8	9	col. 1-7	col. 2-8	col. 3-9
2	Regional R&D centre for low-cost plasma and nanotechnology surface treatments	2010-2013	543,974,958	121,009,481	422,965,477	31,811,732	3,737,679	28,074,053	31,811,732	3,737,679	28,074,053	512,163,226	117,271,802	394,891,424
2		2010-2014	214,068,156	58,204,156	155,864,000	4,535,143	109,143	4,426,000	4,535,143	109,143	4,426,000	209,533,013	58,095,013	151,438,000
Total OP R&Dfl			758,043,114	179,213,637	578,829,477	36,346,875	3,846,822	32,500,053	36,346,875	3,846,822	32,500,053	721,696,239	175,366,815	546,329,424

<sup>1)</sup> spending includes costs not yet approved for reimbursement by the provider

priority axis	project	implement ation	approved budget			received as of 31 December 2010			used from the beginning <sup>1)</sup>			remaining received balance (+), for reimbursement by the provider (-)		
			Total	NIF	INV	Total	NIF	INV	Total	NIF	INV	Total	NIF	INV
			10	11	12	13	14	15	16	17	18	col. 13-16	col. 14-17	col. 15-18
2	Regional R&D centre for low-cost plasma and nanotechnology surface treatments	2010-2013	543,974,958	121,009,481	422,965,477	193,757,189	6,716,614	187,040,575	31,811,732	3,737,679	28,074,053	161,945,457	2,978,935	158,966,522
2		2010-2014	214,068,156	58,204,156	155,864,000	45,600,000	4,869,000	40,731,000	4,535,143	109,143	4,426,000	41,064,857	4,759,857	36,305,000
Total OP R&Dfl			758,043,114	179,213,637	578,829,477	239,357,189	11,585,614	227,771,575	36,346,875	3,846,822	32,500,053	203,010,313	7,738,792	195,271,522

<sup>1)</sup> spending includes costs not yet approved for reimbursement by the provider

## 6.4 Recapitulation of Settlement of Contributions and Subsidies, Recapitulation of Settlement with the State Budget

Table 6.4.1 Recapitulation of financial settlement of contributions and subsidies– used without transfer to funds (in CZK)

### a) Total non-capital funds

row	Provider	Amt. awarded as of 31 May 2010			Used not incl. transfer to funds as of 31 May 2010			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	2,253,204,960 2,252,800,000 404,960	630,368,830 630,368,830 0	2,883,573,790 2,883,168,830 404,960	2,067,637,823 2,067,232,863 404,960	616,638,874 616,638,874 0	2,684,276,697 2,683,871,737 404,960	185,374,032 185,374,032 0	11,719,817 11,719,817 0	197,093,849 197,093,849 0	193,105 193,105 0	2,010,139 2,010,139 0	2,203,244 2,203,244 0	0.08 0.08 0.00
2	from other SB chapters <sup>1)</sup>	5,254,996	215,491,898	220,746,894	5,218,006	212,323,526	217,541,532	0	1,243,222	1,243,222	36,990	1,925,150	1,962,140	0.89
4	subsidies from local authorities	7,423,539	0	7,423,539	7,423,539	0	7,423,539	0	0	0	0	0	0	0.00
5	subsidies from abroad and other	240,809,489	38,424,941	279,234,430	204,684,560	18,870,807	223,555,367	36,124,929	19,515,327	55,640,256	0	38,807	38,807	0.01
6	<b>Total NIF public funding</b>	<b>2,506,692,984</b>	<b>884,285,669</b>	<b>3,390,978,653</b>	<b>2,284,963,928</b>	<b>847,833,207</b>	<b>3,132,797,135</b>	<b>221,498,961</b>	<b>32,478,366</b>	<b>253,977,327</b>	<b>230,095</b>	<b>3,974,096</b>	<b>4,204,191</b>	<b>0.12</b>

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

row	Provider	Amt. awarded as of 31 May 2010			Used not incl. transfer to funds as of 31 May 2010			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 of which - programme, funding of which indiv. subsidies system. subsidies	305,611,187 203,315,187 203,315,187 0	41,905,000 0 0 0	347,516,187 203,315,187 203,315,187 0	294,226,485 203,315,187 203,315,187 0	40,581,720 0 0 0	334,808,205 203,315,187 203,315,187 0	11,348,214 0 0 0	1,306,707 0 0 0	12,654,921 0 0 0	36,488 0 0 0	16,573 0 0 0	53,061 0 0 0	0.02 0.00 0.00 0.00
2	- not incl. prog. funding	102,296,000	41,905,000	144,201,000	90,911,298	40,581,720	131,493,018	11,348,214	1,306,707	12,654,921	36,488	16,573	53,061	0.04
4	from other SB chapters – system. subsidies subsidies from local authorities	0 0	1,331,000 0	1,331,000 0	0 0	1,317,858 0	1,317,858 0	0 0	13,042 0	13,042 0	0 0	100 0	100 0	0.01 0.00
5	subsidies from abroad and other	87,304,715	33,094,853	120,399,568	87,304,715	33,094,853	120,399,568	0	0	0	0	0	0	0.00
6	<b>total subsidy</b>	<b>392,915,902</b>	<b>76,330,853</b>	<b>469,246,755</b>	<b>381,531,200</b>	<b>74,994,431</b>	<b>456,525,631</b>	<b>11,348,214</b>	<b>1,319,749</b>	<b>12,667,963</b>	<b>36,488</b>	<b>16,673</b>	<b>53,161</b>	<b>0.01</b>
7	Total prog. funding	203,315,187	0	203,315,187	203,315,187	0	203,315,187	0	0	0	0	0	0	0.00

### c) Total Subsidy (NIF + INV) including prog. finance.

row	Provider	Amt. awarded as of 31 May 2010			Used not incl. transfer to funds as of 31 May 2010			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 of which - programme, funding of which indiv. subsidies system. subsidies	2,558,816,147 203,315,187 203,315,187 0	672,273,830 0 0 0	3,231,089,977 203,315,187 203,315,187 0	2,361,864,308 203,315,187 203,315,187 0	657,220,594 0 0 0	3,019,084,902 203,315,187 203,315,187 0	196,722,246 0 0 0	13,026,524 0 0 0	209,748,770 0 0 0	229,593 0 0 0	2,026,712 0 0 0	2,256,305 0 0 0	0.07 0.00 0.00 0.00
2	- not incl. prog. funding	2,355,500,960	672,273,830	3,027,774,790	2,158,549,121	657,220,594	2,815,769,715	196,722,246	13,026,524	209,748,770	229,593	2,026,712	2,256,305	0.07
4	from other SB chapters – system. subsidies subsidies from local authorities	5,254,996 7,423,539	216,822,898 0	222,077,894 7,423,539	5,218,006 7,423,539	213,641,384 0	218,859,390 7,423,539	0 0	1,256,264 0	1,266,264 0	36,990 0	1,925,250 0	1,962,240 0	0.88 0.00
5	subsidies from abroad and other	328,114,204	71,519,794	399,633,998	291,989,275	51,965,660	343,954,935	36,124,929	19,515,327	55,640,256	0	38,807	38,807	0.01
6	<b>total subsidy</b>	<b>2,899,608,886</b>	<b>960,616,522</b>	<b>3,860,225,408</b>	<b>2,666,495,128</b>	<b>922,827,638</b>	<b>3,589,322,766</b>	<b>232,847,175</b>	<b>33,798,115</b>	<b>266,645,290</b>	<b>266,583</b>	<b>3,990,769</b>	<b>4,257,352</b>	<b>0.11</b>
7	Total prog. funding	203,315,187	0	203,315,187	203,315,187	0	203,315,187	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 May 2010			Used not incl. transfer to funds as of 31 May 2010			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	102,296,000	41,905,000	144,201,000	90,911,298	40,581,720	131,493,018	11,348,214	1,306,707	12,654,921	36,488	16,573	53,061	0.04
2	from other SB chapters – system. subsidies	0	1,331,000	1,331,000	0	1,317,858	1,317,858	0	13,042	13,042	0	100	100	0.01
4	subsidies from local authorities	0	0	0	0	0	0	0	0	0	0	0	0	0
5	subsidies from abroad and other	87,304,715	33,094,853	120,399,568	87,304,715	33,094,853	120,399,568	0	0	0	0	0	0	0.00
6	<b>total subsidy</b>	<b>189,600,715</b>	<b>76,330,853</b>	<b>265,931,568</b>	<b>178,216,013</b>	<b>74,994,431</b>	<b>253,210,444</b>	<b>11,348,214</b>	<b>1,319,749</b>	<b>12,667,963</b>	<b>36,488</b>	<b>16,673</b>	<b>53,161</b>	0.02

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

row	Provider	Amt. awarded as of 31 May 2010			Used not incl. transfer to funds as of 31 May 2010			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	2,355,500,960	672,273,830	3,027,774,790	2,158,549,121	657,220,594	2,815,769,715	196,722,246	13,026,524	209,748,770	229,593	2,026,712	2,256,305	0.07
2	From other SB chapters – system. subsidies	5,254,996	216,822,898	222,077,894	5,218,006	213,641,384	218,859,390	0	1,256,264	1,256,264	36,990	1,925,250	1,962,240	0.88
4	subsidies from local authorities	7,423,539	0	7,423,539	7,423,539	0	7,423,539	0	0	0	0	0	0	0.00
5	subsidies from abroad and other	328,114,204	71,519,794	399,633,998	291,989,275	51,965,660	343,954,935	36,124,929	19,515,327	55,640,256	0	38,807	38,807	0.01
6	<b>total subsidy</b>	<b>2,696,293,699</b>	<b>960,616,522</b>	<b>3,656,910,221</b>	<b>2,463,179,941</b>	<b>922,827,638</b>	<b>3,386,007,579</b>	<b>232,847,175</b>	<b>33,798,115</b>	<b>266,645,290</b>	<b>266,583</b>	<b>3,990,769</b>	<b>4,257,352</b>	0.12

Table 6.4.2 Recapitulation of financial settlement of contributions and subsidies– used incl. transfer to funds (in CZK)

## a) Total non-capital funds

Row	Provider	Amt. awarded as of 31 May 2010			Used, incl. transfer to funds as of 31 May 2010			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 – other departments	2,253,204,960	630,368,830	2,883,573,790	2,253,011,855	628,358,891	2,881,370,546	185,374,032	11,719,817	197,093,849	193,105	2,010,139	2,203,244	0.08
		2,252,800,000	630,368,830	2,883,168,830	2,252,606,895	628,358,891	2,880,965,586	185,374,032	11,719,817	197,093,849	193,105	2,010,139	2,203,244	0.08
2	from other SB chapters <sup>1)</sup>	404,960		404,960	404,960	0	404,960	0	0	0	0	0	0	0.00
		5,254,996	215,491,898	220,746,894	5,218,006	213,566,748	218,784,754	0	1,243,222	1,243,222	36,990	1,925,150	1,962,140	0.89
4	subsidies from local authorities	7,423,539	0	7,423,539	7,423,539	0	7,423,539	0	0	0	0	0	0	0.00
5	subsidies from abroad and other	240,809,489	38,424,941	279,234,430	240,809,489	38,386,134	279,195,623	36,124,929	19,515,327	55,640,256	0	38,807	38,807	0.01
6	<b>Total NIF public funding</b>	<b>2,506,692,984</b>	<b>884,285,669</b>	<b>3,390,978,653</b>	<b>2,506,462,889</b>	<b>880,311,573</b>	<b>3,386,774,462</b>	<b>221,498,961</b>	<b>32,478,366</b>	<b>253,977,327</b>	<b>230,095</b>	<b>3,974,096</b>	<b>4,204,191</b>	<b>0.12</b>

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

row	Provider	Amt. awarded as of 31 May 2010			Used, incl. transfer to funds as of 31 May 2010			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 of which – programme. funding	305,611,187	41,905,000	347,516,187	305,574,699	41,888,427	347,463,126	11,348,214	1,306,707	12,654,921	36,488	16,573	53,061	0.02
		203,315,187	0	203,315,187	203,315,187	0	203,315,187	0	0	0	0	0	0	0.00
	of which indiv. subsidies system. subsidies	203,315,187	0	203,315,187	203,315,187	0	203,315,187	0	0	0	0	0	0	0.00
		0	0	0	0	0	0	0	0	0	0	0	0	0.00
2	- not incl. prog. funding	102,296,000	41,905,000	144,201,000	102,259,512	41,888,427	144,147,939	11,348,214	1,306,707	12,654,921	36,488	16,573	53,061	0.04
4	from other SB chapters – system. subsidies	0	1,331,000	1,331,000	0	1,330,900	1,330,900	0	13,042	13,042	0	100	100	0.01
	subsidies from local authorities	0	0	0	0	0	0	0	0	0	0	0	0	0.00
5	subsidies from abroad and other	87,304,715	33,094,853	120,399,568	87,304,715	33,094,853	120,399,568	0	0	0	0	0	0	0.00
6	<b>total subsidy</b>	<b>392,915,902</b>	<b>76,330,853</b>	<b>469,246,755</b>	<b>392,879,414</b>	<b>76,314,780</b>	<b>469,193,594</b>	<b>11,348,214</b>	<b>1,319,749</b>	<b>12,667,963</b>	<b>36,488</b>	<b>16,673</b>	<b>53,161</b>	<b>0.01</b>
7	Total prog. funding	203,315,187	0	203,315,187	203,315,187	0	203,315,187	0	0	0	0	0	0	0.00

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

row	Provider	Amt. awarded as of 31 May 2010			Used, incl. transfer to funds as of 31 May 2010			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 of which – programme. funding	2,558,816,147	672,273,830	3,231,089,977	2,558,586,554	670,247,118	3,228,833,672	196,722,246	13,026,524	209,748,770	229,593	2,026,712	2,256,305	0.07
		203,315,187	0	203,315,187	203,315,187	0	203,315,187	0	0	0	0	0	0	0.00
	of which indiv. subsidies system. subsidies	203,315,187	0	203,315,187	203,315,187	0	203,315,187	0	0	0	0	0	0	0.00
		0	0	0	0	0	0	0	0	0	0	0	0	0.00
2	- not incl. prog. funding	2,355,500,960	672,273,830	3,027,774,790	2,355,271,367	670,247,118	3,025,518,485	196,722,246	13,026,524	209,748,770	229,593	2,026,712	2,256,305	0.07
4	from other SB chapters – system. subsidies	5,254,996	216,822,898	222,077,894	5,218,006	214,897,648	220,115,654	0	1,256,264	1,256,264	36,990	1,925,250	1,962,240	0.88
5	subsidies from local authorities	7,423,539	0	7,423,539	7,423,539	0	7,423,539	0	0	0	0	0	0	0.00
	subsidies from abroad and other	328,114,204	71,519,794	399,633,998	328,114,204	71,480,987	399,595,191	36,124,929	19,515,327	55,640,256	0	38,807	38,807	0.01
6	<b>total subsidy</b>	<b>2,899,608,886</b>	<b>960,616,522</b>	<b>3,860,225,408</b>	<b>2,899,342,303</b>	<b>956,625,753</b>	<b>3,855,968,056</b>	<b>232,847,175</b>	<b>33,798,115</b>	<b>266,645,290</b>	<b>266,583</b>	<b>3,990,769</b>	<b>4,257,352</b>	<b>0.11</b>
7	Total prog. funding	203,315,187	0	203,315,187	203,315,187	0	203,315,187	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 May 2010			Used, incl. transfer to funds as of 31 May 2010			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	102,296,000	41,905,000	144,201,000	102,259,512	41,888,427	144,147,939	11,348,214	1,306,707	12,654,921	36,488	16,573	53,061	0.04	
2	from other SB chapters – system. subsidies	0	1,331,000	1,331,000	0	1,330,900	1,330,900	0	13,042	13,042	0	100	100	0.01	
4	subsidies from local authorities	0	0	0	0	0	0	0	0	0	0	0	0		
5	subsidies from abroad and other	87,304,715	33,094,853	120,399,568	87,304,715	33,094,853	120,399,568	0	0	0	0	0	0	0.00	
6	<b>total subsidy</b>	<b>189,600,715</b>	<b>76,330,853</b>	<b>265,931,568</b>	<b>189,564,227</b>	<b>76,314,180</b>	<b>265,878,407</b>	<b>11,348,214</b>	<b>1,319,749</b>	<b>12,667,963</b>	<b>36,488</b>	<b>16,673</b>	<b>53,161</b>	<b>0.02</b>	

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

row	Provider	Amt. awarded as of 31 May 2010			Used, incl. transfer to funds as of 31 May 2010			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	2,355,500,960	672,273,830	3,027,774,790	2,355,271,367	670,247,118	3,025,518,485	196,722,246	13,026,524	209,748,770	229,593	2,026,712	2,256,305	0.07	
2	from other SB chapters – system. subsidies	5,254,996	216,822,898	222,077,894	5,218,006	214,897,648	220,115,654	0	1,256,264	1,256,264	36,990	1,925,250	1,962,240	0.88	
4	subsidies from local authorities	7,423,539	0	7,423,539	7,423,539	0	7,423,539	0	0	0	0	0	0	0.00	
5	subsidies from abroad and other	328,114,204	71,519,794	399,633,998	328,114,204	71,480,987	399,595,191	36,124,929	19,515,327	55,640,256	0	38,807	38,807	0.01	
6	<b>total subsidy</b>	<b>2,696,293,699</b>	<b>960,616,522</b>	<b>3,656,910,221</b>	<b>2,696,027,116</b>	<b>956,625,753</b>	<b>3,652,652,869</b>	<b>232,847,175</b>	<b>33,798,115</b>	<b>266,645,290</b>	<b>266,583</b>	<b>3,990,769</b>	<b>4,257,352</b>	<b>0.12</b>	

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

Row no.	Provider	Amt. awarded	Used without transfer to TPMF	transfer to TPMF	Repayment	in %
<b>1</b>	<b>from the MEYS chapter</b>	<b>630,368,830</b>	<b>616,638,874</b>	<b>11,719,817</b>	<b>2,010,139</b>	<b>0.32</b>
	including: institutional support	378,019,830	371,716,931	6,138,758	164,141	0.04
	results-based institutional support <sup>*)</sup>	137,586,000	135,857,132	1,728,868	0	0.00
	international collaboration-framework programmes	5,179,000	5,171,708	7,292	0	0.00
	international collaboration-mobility support	451,830	334,075	2,550	115,205	25.50
	Research Projects	234,803,000	230,354,016	4,400,048	48,936	0.02
	targeted support	252,349,000	244,921,943	5,581,059	1,845,998	0.73
	INFOZ	4,578,000	4,578,000	0	0	0.00
	1M Research Centre	46,074,000	44,736,266	763,694	574,040	1.25
	KONTAKT	4,103,000	3,981,958	37,000	84,042	2.05
	COST	500,000	499,973		27	0.01
	2B Health and Quality of Life	30,460,000	30,033,217	426,429	354	0.00
	2D Soc. Econ. Development of Society	1,983,000	1,901,114	81,886	0	0.00
	LA – INGO	2,349,000	2,349,000	0	0	0.00
	LC – Basic Research Centre	47,735,000	45,840,835	1,894,165	0	0.00
	specific research	106,567,000	104,689,115	1,877,885	0	0.00
	large infrastructure	8,000,000	6,312,465	500,000	1,187,535	14.84
<b>2</b>	<b>Total from state budget chapters (not incl. MEYS)</b>	<b>215,491,898</b>	<b>212,323,526</b>	<b>1,243,222</b>	<b>1,925,150</b>	<b>0.89</b>
	including: Czech Science Foundation	133,620,000	132,105,965	1,107,746	406,289	0.30
	GA Academy of Sciences of the CR	17,914,000	17,799,024	114,976	0	0.00
	IGA Ministry of Health	40,219,000	38,684,648	20,500	1,513,852	3.76
	Ministry of Culture	436,000	435,932	0	68	0.02
	Ministry for Regional Development	1,294,000	1,294,000	0	0	0.00
	SONS	3,505,000	3,505,000	0	0	0.00
	MIT	4,271,000	4,271,000	0	0	0.00
	Ministry of Defense	3,080,000	3,080,000	0	0	0.00
	Ministry of Foreign Affairs	392,000	392,000	0	0	0.00
	Ministry of Agriculture	2,321,000	2,321,000	0	0	0.00
	Ministry of the Environment	6,238,000	6,238,000	0	0	0.00
	Ministry of the Interior	2,201,898	2,196,957	0	4,941	0.00
<b>3</b>	<b>Total from municipalities, independent territorial units, state funds:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4</b>	<b>Total from abroad and other:</b>	<b>38,424,941</b>	<b>18,870,808</b>	<b>19,515,327</b>	<b>38,806</b>	<b>0.10</b>
	EU (esp. 5th and 6th framework programmes)	31,879,585	12,585,292	19,255,486	38,807	0.12
	other	2,698,534	2,438,693	259,841	0	0.00
	OP R&DfI	3,846,822	3,846,822	0	0	0.00
<b>5</b>	<b>Total NIF R&amp;D subsidies (rows 1+2+3+4)</b>	<b>884,285,669</b>	<b>847,833,208</b>	<b>32,478,366</b>	<b>3,974,095</b>	<b>0.45</b>

<sup>\*)</sup> until 2009, institutional support for specific research (before amendment of Act No. 130/202 Coll.)

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

row no.	Provider	amt. awarded	Used	of which: transfer to TPMF	repayment	in %
<b>1</b>	<b>Total from MEYS Chapt. 333</b>	<b>41,905,000</b>	<b>40,581,720</b>	<b>1,306,707</b>	<b>16,573</b>	<b>0.04</b>
	including: institutional support	39,699,000	38,375,720	1,306,707	16,573	0.04
	results-based institutional support <sup>*)</sup>	10,618,000	10,618,000	0	0	0.00
	Research Projects	29,081,000	27,757,720	1,306,707	16,573	0.06
	targeted support	2,206,000	2,206,000	0	0	0.00
	INFOZ	86,000	86,000	0	0	0.00
	specific research	120,000	120,000	0	0	0.00
	large infrastructure	2,000,000	2,000,000	0	0	0.00
<b>2</b>	<b>from other SB chapters – system. subsidies</b>	<b>1,331,000</b>	<b>1,317,858</b>	<b>13,042</b>	<b>100</b>	<b>0.01</b>
	CSF	1,131,000	1,117,958	13,042	0	0.00
	Ministry of Defense	200,000	199,900		100	0.05
<b>3</b>	<b>subsidies from local authorities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4</b>	<b>Total from abroad and other:</b>	<b>33,094,853</b>	<b>33,094,853</b>	<b>0</b>	<b>0</b>	<b>0.00</b>
	EU (esp. 5th and 6th framework programmes)				0	
	other	594,800	594,800		0	0.00
	OP R&DfI	32,500,053	32,500,053		0	0.00
<b>5</b>	<b>Total R&amp;D INV funding (rows 1+2+3+4)</b>	<b>76,330,853</b>	<b>74,994,431</b>	<b>1,319,749</b>	<b>16,673</b>	<b>0.02</b>

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

row no.	Provider	Amt. awarded	Used	of which: transfer to TPME	Repayment	in %
<b>1</b>	<b>from the MEYS chapter</b>	<b>672,273,830</b>	<b>657,220,594</b>	<b>13,026,524</b>	<b>2,026,712</b>	0.30
	including: institutional support	417,718,830	410,092,651	7,445,465	<b>180,714</b>	0.04
	results-based institutional support <sup>*)</sup>	148,204,000	146,475,132	1,728,868	0	0.00
	international collaboration-framework	5,179,000	5,171,708	7,292	0	0.00
	international collaboration-mobility support	451,830	334,075	2,550	115,205	25.50
	Research Projects	263,884,000	258,111,736	5,706,755	65,509	0.02
	targeted support	254,555,000	247,127,943	5,581,059	1,845,998	0.73
	INFOZ	4,664,000	4,664,000	0	0	0.00
	1M Research Centre	46,074,000	44,736,266	763,694	574,040	1.25
	KONTAKT	4,103,000	3,981,958	37,000	84,042	2.05
	COST	500,000	499,973	0	27	0.01
	2B Health and Quality of Life	30,460,000	30,033,217	426,429	354	0.00
	2D Soc. Econ. Development of Society	1,983,000	1,901,114	81,886	0	0.00
	LA - INGO	2,349,000	2,349,000	0	0	0.00
	LC – Basic Research Centre	47,735,000	45,840,835	1,894,165	0	0.00
	specific research	106,687,000	104,809,115	1,877,885	0	0.00
	large infrastructure	10,000,000	8,312,465	500,000	1,187,535	11.88
<b>2</b>	<b>Total from state budget chapters (not incl. MEYS)</b>	<b>216,822,898</b>	<b>213,641,384</b>	<b>1,256,264</b>	<b>1,925,250</b>	0.89
	including: GA CR	134,751,000	133,223,923	1,120,788	406,289	0.30
	GA Academy of Sciences of the CR	17,914,000	17,799,024	114,976	0	0.00
	IGA Ministry of Health	40,219,000	38,684,648	20,500	1,513,852	3.76
	Ministry of Culture	436,000	435,932	0	68	0.02
	Ministry for Regional Development	1,294,000	1,294,000	0	0	0.00
	SONS	3,505,000	3,505,000	0	0	0.00
	MIT	4,271,000	4,271,000	0	0	0.00
	Ministry of Defense	3,280,000	3,279,900	0	100	0.00
	Ministry of Foreign Affairs	392,000	392,000	0	0	0.00
	Ministry of Agriculture	2,321,000	2,321,000	0	0	0.00
	Ministry of the Environment	6,238,000	6,238,000	0	0	0.00
	Ministry of Transport	2,201,898	2,196,957	0	4,941	0.00
<b>3</b>	<b>Total from municipalities, independent territorial units,</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4</b>	<b>Total from abroad and other:</b>	<b>71,519,794</b>	<b>51,965,660</b>	<b>19,515,327</b>	<b>38,807</b>	0.05
	EU (esp. 5th and 6th framework programmes)	31,879,585	12,585,292	19,255,486	38,807	0.12
	other	3,293,334	3,033,493	259,841	0	0.00
	OP R&DfI	36,346,875	36,346,875	0	0	0.00
<b>5</b>	<b>Total NIF + INV R&amp;D subsidy (rows 1+2+3+4)</b>	<b>960,616,522</b>	<b>922,827,638</b>	<b>33,798,115</b>	<b>3,990,769</b>	0.42



## 7. Stipends and services provided to students

### 7.1 Number of students

Table 7.1 Number of students

		2006	2007	2008	2009	2010	index 10/09
	Number of students as of 31/10 (rows 1 to 5)	35,721	38,989	41,052	43,337	44,370	1.02
1	including: budget students (except for funding codes 2, 6, 7)	35,420	36,361	38,250	40,042	41,217	1.03
2	special students <sup>1)</sup>	0	2,196	2,431	2,917	2,712	0.93
3	students studying in a foreign language <sup>2)</sup>	279	413	358	368	419	1.14
4	students studying on the basis of international treaties and government resolutions <sup>3)</sup>	22	18	12	9	21	2.33
5	students reimbursed by other chapters of the budget <sup>4)</sup>	0	1	1	1	1	1.00

Notes:

<sup>1)</sup> SIMS funding code 3

<sup>2)</sup> SIMS funding code 6

<sup>3)</sup> SIMS funding code 7

<sup>4)</sup> 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

## 7.2 Stipends

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In accordance with its Stipend Regulations, Masaryk University offers its students five types of mandatory stipends (stipends to support studies in the doctoral programme, stipends to support creative activity, accommodation stipends, mobility stipends and exc which may be organized by the faculties at their own discretion (in 2010, 63 stipend programmes were announced by faculties). The conditions and procedure for awarding stipends under the stipend programmes are governed by MU's Stipend Regulations. Payment of stipends serves primarily to motivate and support excellence among the university's students. Scholarship programmes at MU paid out CZK 6.258 million in 2010. Support provided by Masaryk University to its students includes support for research work via stipends for creative and research activities (CZK 13.624 million went to students on this basis in 2010). Significant encouragement for students to succeed in their studies is provided each year by the Rector's Prize for the best students.

In total, students in bachelors, masters, continuing masters and doctoral study programmes at MU received stipends worth CZK 396.367 million in 2010.

Masaryk University students whose permanent residence is not in the city of Brno and who study full-time should also have the opportunity in 2010 to request a stipend for accommodation. CZK 109.581 million was paid for accommodation stipends from a contribution in 2010. Conditions on the granting of accommodation are designated in the MU Stipend Regulations, verified on the basis of data in the national register of students and based upon rules and designated by the Ministry of Education, Youth and Sports of the CR used for allocating subsidies to public universities for this type of stipend. Accommodation stipends are paid by MU during two stipend periods, the first of which begins on January 1 and ends June 30 and the second of which begins July 1 and concludes December 31.

During both of these periods, students request a stipend within the designated deadline by using the MU information system, which also verifies that the conditions have been fulfilled. During the first stipend period of 2010, MEYS contributions of CZK 53.533 million were allocated to 15,980 students, with the amount of stipend per student being CZK 3,350. During the second stipend period, 17,652 students received accommodation stipends with the amount of the stipend being CZK 3,185 and a total of CZK 56.048 million dispensed. Conditions for the awarding of stipends were fulfilled by more than 50 % of students studying full-time. Exceptions from the need to fulfil the stipend conditions were requested by 52 to students during the first period and 54 students in the second period. 90 % of these requests were granted. In most cases, this involved students working with the Centre for Students with Specific Needs, as well as students who were able to demonstrate that data given in the national student register was incorrect. Six students who were either able to demonstrate that information about their studies was incorrect, or for whom a decision was made not to apply the law strictly, were accommodated during review proceedings.

As in prior years, in 2010 Masaryk University implemented a Stipend Programme for the awarding of stipends for students in difficult social circumstances under the conditions stated in Art. 91 Par. 3 of the University Act. During 2010, so-called social stipends were paid from an MEYS contribution in the amount of CZK 4.513 million, with the funds divided among 279 authorized applicants. Stipends of CZK 1620 per month are paid to students for a period of 10 months. Students may apply for this stipend electronically using the MU information system. The application must, however, also include written confirmation from the pertinent Employment Office making clear that the student's income does not exceed the minimum family subsistence level multiplied by a coefficient of 1.5 (as determined by the office in judging eligibility for the child contribution). For more than a year now, it has been possible to confirm whether a student fulfils the designated conditions on an ongoing basis, allowing the stipend to be paid in regular monthly payments.

Table 7.2 Stipends (in thous. CZK)

	Stipends	Sources used										other			total
		MEYS contribution or subsidy	used for:				contribution	IP *)	other	stipend fund	OF	gifts	subsidies from abroad	other	
1	<b>Total stipends:</b>	<b>323,900.24</b>	<b>109,581.08</b>	<b>142,113.50</b>	<b>4,513.32</b>	<b>42,350.87</b>	<b>2,674.82</b>	<b>55.59</b>	<b>22,611.06</b>	<b>44,656.33</b>	<b>606.29</b>	<b>1,933.94</b>	<b>21,345.87</b>	<b>3,924.39</b>	<b>396,367.06</b>
2	for excellent academic results in accordance with Art. 91 Par. 2 Letter a) University Act	54.00	0	0	0	54.00	0	0	0	6,204.60	0	0	0	0	6,258.60
3	For excellent academic, research, development, artistic or other creative results contributing to increased knowledge in accordance with Art. 91 Par. 2 Letter b) University Act	13,582.04	0	0	0	0	1,119.07	0	12,462.97	2,333.91	157.17	217.50	357.38	2,823.84	19,471.84
	for research, development and innovation activities under Art. 91 Par. 2 Letter c) of the University Act and Act No. 130/2002 Coll. on Support for R&D	42.00	0	0	0	0	0	42.00	0	0	0	0	0	0	42.00
4	for difficult social circumstances experienced by the student in keeping with Art. 91 Par. 2 Letter d) of the University Act	0.00	0	0	0	0	0	0	0	275.41	0	0	0	0	275.41
5	under extenuating circumstances as described in Art. 91 Par. 3	4,513.32	0	0	4,513.32	0	0	0	0	0	0	0	0	0	4,513.32
6	cases requiring special attention under Art. 91 Par. 2 Letter e) of the University Act	121,686.59	109,581.08	0	0	2,252.08	1,540.75	13.59	8,299.09	30,120.39	174.16	256.71	264.80	1,088.55	153,591.20
7	<i>of which accommodation stipends</i>	109,581.08	109,581.08	0	0	0	0	0	0	0	174.16	0	0	0	109,755.24
8	to support study abroad in keeping with Art. 91 Par. 4 Letter a) University Act	38,165.29	0	0	0	38,075.29	15.00	0	75.00	297.29	5.00	154.36	20,723.69	0	59,345.63
9	<i>from this program</i>	32,659.98	0	0	0	32,569.98	15.00	0	75.00	0	0	0	20,723.69	0	53,383.67
10	<i>from this program</i>	85.31	0	0	0	85.31	0	0	0	0	0	0	0	0	85.31
11	<i>developmental programs</i>	5,420.00	0	0	0	5,420.00	0	0	0	0	0	0	0	0	5,420.00
12	to support study in the CR in keeping with Art. 91 Par. 4 Letter b) University Act	3,616.50	0	0	0	1,855.50	0	0	1,761.00	1,848.00	0	1,305.37	0	12.00	6,781.87
13	<i>from this program</i>	0.00	0	0	0	0	0	0	0	0	0	0	0	0	0.00
14	<i>from this program</i>	144.00	0	0	0	144.00	0	0	0	0	0	0	0	0	144.00
15	doctoral students under Art. 91 Par. 4 Letter c) University Act	142,240.50	0	142,113.50	0	114.00	0	0	13.00	3,576.73	269.96	0	0	0	146,087.19
16	targeted funding from the state budget	0	109,682.00	146,630.00	4,517.00	0	0	0	0	0	0	0	0	0	0
17	paid	0	109,581.08	142,113.50	4,513.32	0	0	0	0	0	0	0	0	0	0
18	<i>transfer to funds</i>	0	-100.92	-4,516.50	-3.68	0	0	0	0	0	4,621.10	0	0	0	0.00

In 2010, MU obtained a contribution from MEYS for doctoral stipends (indicator C) of CZK 146,630 thousand. CZK 142,113.496 thousand was paid out, CZK 4,516.504 thousand was transferred to the operating fund.

MU obtained a contribution of CZK 109,682,000 accommodation stipends in 2010. CZK 109,581.080 thousand was paid out and CZK 100,920 thousand was transferred to the operating fund.

MU obtained a MEYS contribution for social stipends of CZK 4,517 thousand. CZK 4,513.320 thousand was paid out and CZK 3.680 thousand was transferred to the operating fund.

row Tab. 7.2	Regularly paid stipend	title in accounting records	paid from a contribution for stipends	number of students	number of months
6	under extenuating circumstances as described in Art. 91 Par. 3) University Act – social stipends from MEYS contribution	social	4,513.32	279	10
8	cases requiring special attention under Art. 91 Par. 2 Letter e) of the University Act – social stipends from MEYS contribution	accommodation	109,581.08	15,980 + 17,652	2 times per year
7	doctoral students under Art. 91 Par. 4 Letter c) University Act from MEYS contribution	doctoral	142,113.50	1,755	12

Stipends granted to foreign students as part of the MEYS Stipend Support Program for Study by Foreigners at Public Universities are paid by MU in an amount and for the period designated in the MEYS Decision (concerning stipends under Art. II Par. 5 of the MEYS program, also including an amount designated for reimbursement of accommodation costs, exceptional stipends under Art. III Par. 1). Other stipends are primarily paid in a lump sum or are irregularly paid and are funded by various MU sources.

## 7.3 Meals

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

Cafeterias and other eating facilities for which MEYS has granted permission	Total non-capital costs at the university	Total non-investment university income						
		From students	From employees	Other cafeteria users	from MEYS subsidies	From supplementary activities	Other	Total
a	b	c	d	e	f	g	h	i
8151* - Vinařská Cafeteria	29,528	10,513	367	1,892	12,059	6,733	939	32,503
8152* - Moravské nám. Cafeteria	20,846	8,091	536	744	9,614	2,486	477	21,948
8153* - Veveří Cafeteria	11,761	3,805	391	1,298	4,505	1,366	228	11,593
8154* - ACADEMIC Restaurant	35,842	11,561	877	2,358	12,689	4,422	48	31,955
Total	97,977	33,970	2,171	6,292	38,867	15,007	1,692	97,999

- 1) The table of revenues and expenditures 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. Subsidies of CZK 30,000 shifted to the VRS Cikháj centre to implement student instructional stays are not included in column f. The subsidy was entered in the accounting records of individual facilities in an amount corresponding to the number of student meals times CZK 21.25.
- 2) Costs and revenues are also included under cafeterias for buffet facilities (not only account 602 – service revenues, but also account 604 – revenues from goods).
- 3) Total non-investment costs for cafeterias do not include costs for the operations centre – directorate.
- 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 20 % 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).

## 7.4 Accommodation

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

Dormitory and other accommodation provided by the university	Total non-capital costs at the university	Total non-investment 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	41,477	28,075				8,874	6,115	43,064
Tvrdeho dormitory	5,121	5,493				23	505	6,021
UNI hotels	2,376	0				2,456	102	2,558
Kounicova dormitory	12,066	15,164				2415	1,686	19,265
Manesova dormitory	8,107	6,424				58	758	7,240
Veveri dormitory	2,114	1,232				0	199	1,431
Nam. Miru dormitory	3,235	3,359				126	520	4,005
Klcelova dormitory	5,714	5,179				3	395	5,577
Bri Zurku dormitory	11,259	8,903				1,721	1,410	12,034
Sladkeho dormitory	10,573	7,694				261	2,663	10,618
Lomena dormitory	4,378	3,693				93	446	4,232
Total	106,420	85,216	0	0	0	16,030	14,799	116,045

- 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). This then concerns accounts other than account 602 – revenues from the sales of services.
- 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 do not include operating costs for the director's office.

## 8. Targeted support for specific university research

### 8.1 Subsidies Provided for Specific University Research

The rules governing internal competition for project support for specific university research are set out in Rector's Directive No. 9/2009.

The allocation of targeted support for specific university research in keeping with Art. 4 Par. 1 Letter e) of Act No. 130/2002 Coll. on Support for Research, Experimental Development and Innovation from Public Funding and on Amendments to Associated Acts, for individual components is given in Table 8.1.

Table 8.1 **Subsidies provided for specific university research projects** (in thou. CZK)

University unit	code	NIF subsidies	INV subsidies
Faculty of Medicine	14110	23,657	
Faculty of Arts	14210	12,665	120
Faculty of Law	14220	4,865	
Faculty of Social Studies	14230	6,721	
Faculty of Natural Science	14310	41,057	
Faculty of Informatics	14330	7,043	
Faculty of Education	14410	5,441	
Faculty of Sports Studies	14510	584	
Faculty of Economics and Administration	14560	2,008	
Rector's Office	14990	2 526	
<b>T o t a l</b>		<b>106,567</b>	<b>120</b>

### 8.2 Overview of Subsidy Use

Subsidies for specific university research were used to pay for:

a) eligible expenses for student projects selected in student grant competitions

Total	CZK 102,040.000
including eligible personal expenses	CZK 69,805.000
of which personal expenses of students (including stipends)	CZK 24,111.000

140 projects were supported in all, involving the activity of 1,953 student members of project teams. These students drew wages, including stipends from eligible project costs.

b) eligible costs tied to the organization of student academic conferences

Total	CZK 1,634.000
of which personal	CZK 697.000
materials	CZK 937.000

A total of 10 student academic conferences were supported as specific research during 2010. The Faculty of Law organized a student conference entitled COFOLA 2010 for 190 participants from the Czech Republic and abroad which enable the interchange of knowledge from various legal disciplines. The three-day international MEMICS 2010 conference took place at the Faculty of Informatics. The main portion of the programme consisted of presentations by 42 students. The Faculty of Arts organized four

conferences in all: "Current Issues in Art Studies", "Poetic Cikhaj" – a conference targeting academics doing research on poetry in widely varied philological and non-philological areas, "Pontes ad Fontes" – a conference focusing on church history in the context of the auxiliary historical sciences and an inter-faculty conference for doctoral students of Czech Theatre Studies entitled "The Theater and Theater Research at the Start of the 21<sup>st</sup> Century: Methods/Themes/Perspectives". Three conferences took place at the Faculty of Education. For creative artists, there was a "Public Discourse on the Creative Arts". Doctoral students studying special education attended a conference entitled "Inclusion versus Exclusion" and there was a "Set of Conferences on Issues to Do with Curriculum and Instruction in Scholastic Education". Students at the Faculty of Science also had an opportunity to present their research. The conference included a lecture series for the general public entitled "GMO – Myths and Legends", which was a unique combination of a pure academic conference and popular lectures.

- c) eligible costs connected to the organization of student grant competitions, including costs for the evaluation and monitoring of student projects and the evaluation of results attained

Total	CZK 1,135.000
of which personal	CZK 1,058.000
materials	CZK 77.000

Funding was primarily used to cover the personal costs of competition administrators, for honorariums covering preparation for examining students at entry, ongoing and dissertation proceedings. Funds were also used to purchase office supplies and materials necessary for administering competitions, as well as to provide refreshments for committees approving projects at entry, ongoing or dissertation proceedings.

- d) the remaining balance of the subsidy provided for specific university research

Total	CZK 1,878.000
of which transferred to the TPMF	CZK 1,878.000
repaid to the MEYS account	CZK 0.00

In accordance with Art. 18 Par. 10 of Act No. 111/1998 Coll., on Universities, as amended, on 31 December 2010 MU transferred unspent funding in the amount of CZK 1,878.000 into the Targeted Public Money Fund. This amount represents 1.76 % of the volume of targeted support provided.

Funding transferred to TPMF will be spent in 2011.



## 9. Development in asset status and results of inventory taking

### 9.1 Long-term Tangible and Intangible Assets

MU manages assets totalling CZK 11,090 million (including unfinished assets) in terms of their acquisition price (6 % year-on-year growth), CZK 10.797 billion of which are long-term tangible assets and CZK 122 million, long-term intangible assets.

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

Type of asset	acct	Balance as of 31 acquisition price	Balance as of 31 December 2010		
			acquisition price	accumulated	residual value
<b>Long-term intangible assets</b>		<b>114,079.33</b>	<b>122,904.45</b>	<b>-93,358.34</b>	<b>29,546.11</b>
of which: intangible research and development results	012	608.03	608.03	-415.31	192.72
software	013	94,099.67	97,041.71	-77,405.11	19,636.60
valuable rights – other long-term intangible assets	014	1,815.92	7,377.09	-1,341.73	6,035.36
other long-term intangible assets	019	2,081.36	2,402.64	-1,468.18	934.46
minor long-term intangible assets <sup>*)</sup> <sup>**) )</sup>	018	13,355.77	12,728.01	-12,728.01	0.00
Unfinished	041	2,118.58	2,746.97	0.00	2,746.97
<b>Long-term tangible assets</b>		<b>10,338,515.19</b>	<b>10,966,874.12</b>	<b>-2,839,676.74</b>	<b>8,127,197.38</b>
of which: parcels	031	356,766.15	357,185.35	0.00	357,185.35
works of art	032	32,632.64	35,700.88	0.00	35,700.88
Buildings, halls, constr.	021	5,852,021.53	7,357,963.88	-860,406.00	6,497,557.88
individual movable items and s.	022	2,375,626.49	2,664,065.74	-1,643,237.43	1,020,828.31
minor long-term tangible assets <sup>*)</sup>	028	359,529.46	336,033.31	-336,033.31	0.00
other long-term tangible assets <sup>***)</sup>	029	55.37	55.37		55.37
unfinished long-term tangible assets	042	1,361,883.55	215,869.59	0.00	215,869.59
advances provided for long-term tangible assets	052	0.00	0.00	0.00	0.00
<b>Long-term Financial Assets</b>		<b>260.82</b>	<b>260.82</b>	<b>0.00</b>	<b>260.82</b>
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
<b>Total long-term assets</b>		<b>10,452,855.34</b>	<b>11,090,039.39</b>	<b>-2,933,035.08</b>	<b>8,157,004.31</b>

<sup>\*)</sup> acquired by 31 December 2002

<sup>\*\*) )</sup> The accumulated depreciation column shows a difference from the balance sheet of 0.01 caused by rounding errors in the MUZO report.

<sup>\*\*\*)</sup> Accumulated depreciation is shown under account 082 001.

minor intangible assets	982	34,481.41	40,676.06	0.00	0.00
minor tangible assets	983	894,498.72	1,058,113.32	0.00	0.00

Changes in the accounting of minor tangible and intangible assets occurred starting 1 January 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 thou. CZK)

Type of asset	acct	Balance as of 31 acquisition price	Balance as of 31 December 2010		
			acquisition price	accumulated	residual value
<b>Long-term intangible assets</b>		<b>111,960.75</b>	<b>120,157.48</b>	<b>-93,358.34</b>	<b>26,799.14</b>
of which: intangible research and development results	012	608.03	608.03	-415.31	192.72
software	013	94,099.67	97,041.71	-77,405.11	19,636.60
valuable rights – other long-term intangible assets	014	1,815.92	7,377.09	-1,341.73	6,035.36
other long-term intangible assets	019	2,081.36	2,402.64	-1,468.18	934.46
other long-term tangible assets <sup>*)</sup>	018	13,355.77	12,728.01	-12,728.01	0.00
<b>Long-term tangible assets</b>		<b>8,976,631.64</b>	<b>10,751,004.53</b>	<b>-2,839,676.74</b>	<b>7,911,327.79</b>
of which: parcels	031	356,766.15	357,185.35	0.00	357,185.35
works of art	032	32,632.64	35,700.88	0.00	35,700.88
Buildings, halls, constr.	021	5,852,021.53	7,357,963.88	-860,406.00	6,497,557.88
individual movable items and s.	022	2,375,626.49	2,664,065.74	-1,643,237.43	1,020,828.31
minor long-term tangible assets <sup>*)</sup>	028	359,529.46	336,033.31	-336,033.31	0.00
other long-term tangible assets	029	55.37	55.37	0.00	55.37
<b>Long-term assets</b>		<b>9,088,592.39</b>	<b>10,871,162.01</b>	<b>-2,933,035.08</b>	<b>7,938,126.93</b>

growth in CZK

1,782,569.62

growth in %

19.61

asset depreciability = ratio of accumulated depreciation to

26.98

<sup>\*)</sup> acquired by 31 December 2002

<sup>\*\*) )</sup> The accumulated depreciation column shows a difference from the balance sheet of 0.01 caused by rounding errors in the MUZO report.

<sup>\*\*\*)</sup> Accumulated depreciation is entered under account 082 001

Long-term assets in use are valued at CZK 10,871 million. Total accumulated depreciation, i.e. total asset write-offs, account for CZK 2,933 million and the total depreciability of assets, i.e., the ratio of total accumulated depreciation to assets, is 26.98 %.

#### Tangible and intangible assets at acquisition prices – development (in thou. CZK)

	2005	2006	2007	2008	2009	2010
intangible assets	76,993	95,201	98,400	107,917	111,961	120,157
tangible assets	5,686,207	6,115,848	7,840,435	8,247,074	8,976,632	10,751,005
total	5,763,200	6,211,049	7,938,835	8,354,991	9,088,592	10,871,162

#### Depreciability of tangible and intangible assets – development (in %)

	2005	2006	2007	2008	2009	2010
intangible assets	79.85 %	68.10 %	76.49 %	82.12 %	82.58 %	77.70 %
tangible assets	32.71 %	31.66 %	26.66 %	28.05 %	28.49 %	26.41 %
total	33.33 %	32.22 %	27.27 %	28.75 %	29.16 %	26.98 %

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 EUR 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 356 million in 2010, CZK 356 million of which represent a growth in MU bank accounts.

Table 9.2 Financial assets (in thou. CZK)

	acct no.	Balance as of 31 December 2009	Balance as of 31 December 2010	Difference (Col.2 - Col.1)
		1	2	3
<b>Total financial assets</b>		<b>1,659,098.57</b>	<b>2,014,702.91</b>	<b>355,604.34</b>
Long-term financial assets		<b>260.82</b>	<b>260.82</b>	<b>0.00</b>
incl.: long-term securities and deposits				
shares in controlled entities	061	100.00	100.00	
Other	069	160.82	160.82	
Short-term financial assets		<b>1,658,837.75</b>	<b>2,014,442.09</b>	<b>355,604.34</b>
including: cash	211	4,425.08	6,423.38	1,998.30
of which: foreign currency	211 7*	2,297.25	4,030.23	1,732.98
bank accounts	221	1,653,247.04	2,006,913.93	353,666.89
of which foreign exchange accounts	221 6*	4,099.71	18,510.54	14,410.83
funds in transit	261	64.44	209.46	145.02
valuables <sup>*)</sup>	213	1,101.19	895.32	-205.87

<sup>\*)</sup> esp. revalidation marks, prepaid telephone cards

## 9.3 Inventories

Table 9.3 Inventories (in thou. CZK)

	acct no.	Balance as of 31 December 2009	Balance as of 31 December 2010	difference (col. 2 - col. 1)
		1	2	3
<b>Total reserves</b>		<b>26,341.10</b>	<b>26,993.03</b>	<b>651.93</b>
of which: materials <sup>1)</sup>	112, 119	10,010.69	9,795.13	-215.56
unfinished production <sup>2)</sup>	121	312.11	286.54	-25.57
products <sup>3)</sup>	123	14,669.74	15,145.87	476.13
animals <sup>4)</sup>	124	388.74	837.48	448.74
goods <sup>5)</sup>	131,132	959.82	928.01	-31.81
other		0.00	0.00	0.00

<sup>1)</sup> foods, rare metals, consumable materials

<sup>2)</sup> creation of study materials and other publications

<sup>3)</sup> in-house publications, study materials

<sup>4)</sup> laboratory animals

<sup>5)</sup> Faculty of Law bookstore, FSS shop, FSpS shop

## 9.4 Debts, Obligations, Loans

The total amount of MU debt as of 31 December 2010 was CZK 120 million; MU obligations as of 31 December 2010 were CZK 2,159 million, of which long-term obligations comprised CZK 1,775 million.

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

	acct no.	Balance as of 31 December 2009	Balance as of 31 December 2010	Difference (Col.2 - Col.1)
<b>Total debt</b>		<b>86,608.57</b>	<b>119,795.19</b>	<b>33,186.62</b>
of which:				
purchasers	311	24,847.33	36,963.93	12,116.60
operational reserves provided	314	8,917.39	9,238.56	321.17
other receivables	315	360.08	13,852.68	13,492.60
employee debts	335	24,775.33	15,924.46	-8,850.87
income tax	341	0.00	0.00	0.00
value added tax	343	0.00	0.00	0.00
estimated asset accounts	388	26,521.89	42,640.57	16,118.68
provisions against receivables	391	-284.54	-361.82	-77.28
other debts	378	1,471.09	1,536.81	65.72
<b>Total obligations</b>		<b>1,906,671.77</b>	<b>2,159,469.11</b>	<b>252,797.34</b>
<b>Long-term liabilities</b>		<b>1,462,864.60</b>	<b>1,775,000.00</b>	<b>312,135.40</b>
long-term bank loans	951	0.00	0.00	0.00
other long-term obligations	959	1,462,864.60	1,775,000.00	312,135.40
<b>Short-term liabilities</b>		<b>443,807.17</b>	<b>384,469.11</b>	<b>-59,338.06</b>
suppliers	321	178,566.27	78,730.43	-99,835.84
advances accepted	324	9,430.75	7,764.11	-1,666.64
obligations to employees	331,333	136,328.55	157,319.10	20,990.55
obligations to social security and public health insurance institutions	336	64,668.87	83,147.20	18,478.33
tax obligations	342,343,345	29,167.80	32,643.76	3,475.96
SB and ITU obligations	346,347,348	6,938.49	3,868.69	-3,069.80
obligations 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	11,143.12	9,597.60	-1,545.52
short-term bank loans	231	55.10	152.28	97.18
estimated liabilities	z 389	4,231.94	6,338.23	2,106.29
other liabilities	325	3,276.28	4,907.71	1,631.43

Growth in long-term obligations of CZK 312 million is tied to the spending of repayable financial assistance to fund the 233 330 Programme – Construction of the University's Bohunice Campus in 2010. Growth in short-term obligations as of 31 December 2009 is tied in particular to wage costs for December 2010 (wages and corresponding levies) paid in January of 2011. State budget obligations (repayments) were carried out in 2011 in accordance with provider directives in the settlement of accounts with the state budget for 2010.

Account 315 includes debts for students in the amount of unpaid study fees of CZK 13,334.150 and account 335 includes student debts for unpaid study fees of CZK 6,913.680.

## 9.5 Asset Inventory

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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 2010 (ref. no. 39494/2010, dated 16 July 2009).

Inventory-taking was divided into three parts:

1. inventory of tangible and intangible DCA assets as of 1 September 2010,
2. inventory of tangible and intangible assets of other ECUs as of 30 September 2010,
3. adjustment of DCA asset status uncovered in the physical inventory taken 1 September 2010 to account for increases and decreases up to 31 December 2010,
4. adjustment of ECU asset status uncovered in the physical inventory taken 30 September 2010 to account for increases and decreases up to 31 December 2010,
5. inventory of assets which had not undergone physical inventory as of 30 September 2010 – 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 an implementing directive from the bursar for an asset inventory dated 30 September 2010 (for ACS, 1 September 2010) – Ref. No. 40568/2010, dated 19 July 2010 and an implementing directive of the bursar to carry out an inventory of assets and liabilities dated 31 December 2010 – Ref. No. 68710/2010, dated 12 November 2010.

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

- shortages totalling CZK 140,615.78,
- surpluses totalling CZK 56,113.00.

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 uncovered were shifted to 2010.

The inventories were drawn up inventories of unneeded property (functional or easy to fix property usable for other HS) for a total of EUR 750,881.54 and CZK inapplicable assets (non-functional, intended for disposal) of the total amount of CZK 2,908,852.38. 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 2010 in all economic units using barcodes, with the exception of ECU 83 (University Centre Telč), 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

### Evaluation of Main Tasks 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

**Done.** The Green Phase was completed in 2010 and buildings for the medical faculty, science faculty and common buildings, in particular instructional spaces, were put into service. In December, 2010, a government resolution approved extension of Programme 233 330 until 30 September 2011 and submission of the Report on Programme Implementation until 31 December 2011. The CETOCOEN project was approved for funding from OP R&DfI. The project includes the construction of a pavilion for the natural sciences faculty. Requests for subsidies from OP R&DfI were submitted for completing construction of the campus for the biological departments of the natural sciences faculty (the CESEB project) and construction of a pavilion for the CEITEC project.

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

**Continuous implementation** The OP EC programme managing authority rescinded a requirement for a 10 % retainer to cover the risk of insufficient free funds by the beneficiary during the final phase of implementation for projects. The obligation to co-finance 15 % of PA 4 under the R&DfI Operational Programme remains in force and means that over the next three years at a minimum, MU will have to apply for the exchange of a portion of the MEYS targeted subsidy for co-financing R&DfI. As a result, less funding will be available to cover MU primary process costs (providing for the educational process). Eligibility of expenditures was negotiated for OP EC projects, allowing the creation of a social fund. This has so far not been possible for R&DfI projects, even though the provider is identical. A great burden for the university is hidden co-financing used to the low share of so-called indirect costs in OP EC, as well as problems concerning the budget for projects in the OP R&DfI framework unresolved by the provider in spite of repeated attempts to call attention to them. Control and monitoring of projects at MU is carried out on several levels – the Internal Audit Department, the Project Support Department and the RMU Financing Department. A number of external project controls for OP EC projects were instituted by MEYS, the Tax Office and the Office for the Protection of Competition – all without financial impact on MU.

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

**Continuous implementation** Internal methodologies were issued (Directives of the Bursar) for the preparation and implementation of OP EC and R&DfI projects, updated on an ongoing basis. All projects which have been prepared and approved, including the CEITEC project, are in conformance with these directives. The Rector of MU instituted a Council for Research Infrastructure at MU which is the oversight body for the selection and management of the preparation phase of OP R&DfI projects.

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

**Done.** Revision of the risk matrix was carried out and the matrix was updated to include risks due to operational programme projects. A system to eliminate risks within individual project phases was implemented in the form of procedures and control mechanisms monitoring fulfilment. Bursar's Guidelines for the Submission and Implementation of OP EC and R&DfI projects were issued, containing the identification and handling of project risks. The Project Support Department of the Rector's Office is responsible for updating directives and coordinating projects. The department also works with specialized departments in the Rector's Office and also actively negotiates modifications to the implementation rules with the subsidy provider (MEYS) so as to avoid identification risks.

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

**Continuous implementation** A budget committee was set up in 2010 with representatives from the individual faculties. This committee approved and took part in the creation of methodologies for allocating normative funding from MEYS sources (a contribution for educational activity and institutional R&D support) throughout the year. A proposal was submitted to change the existing methodology which underwent intensive discussion. The essence of the method, however, was maintained. A compromise resulted which accepted specifications for the distribution of the contribution for educational activities designated by MEYS.

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.

BY: Bursar, Director ICS

DEADLINE: 31 December 2010, ongoing

**Done.** In addition to a system for approving orders and obligations, a system for the electronic approval of travel directives was put into routine service. The entire financial controls system continues to be gradually being optimized.

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

Source: Bursar

Deadline: 31 December 2010

**Done.**



8. 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.

BY: Bursar

DEADLINE: ongoing

**Done.** The electronic document services system was used on a routine basis in 2010 by all MU economic centres. Methodological guidelines were issued, along with manuals, for all activities comprising document services. During the course of the year, SSL processes were gradually stabilized in such a way that SSL Magion was uniformly employed by all economic centres.

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

Work on optimizing the full cost model system was suspended until MEYS selected a certification authority to set uniform rules and conditions for certification of the full cost system at universities.

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

**Continuous implementation** Records were kept in 2010 in accordance with Bursar's Directive No. 11/2009 - Enforcement of Debts, Creation of Adjusting Entries and Write-Offs of Unrecoverable Debts. The Business Centre was expanded during 2010 to include an application allowing records to be kept for repayment timetables. Expansion also continued of the Magion functionality of the economic information system, allowing more effective debt monitoring.

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

**Done with the exception of personnel stabilization in the public procurement office.** Eight dynamic purchasing systems (for office supplies, office equipment, ICT, toners, office furniture, promotional items, audiovisual technology and printing services) were introduced. The E-ZAK electronic system has been in routine service, available to all economic centres. Public procurement managers were appointed for economic centres with a large public procurement volume. In spite of extreme fluctuations in the workforce, the Public Procurement Department filled all positions needed, except for the position of Department Head, which had opened after the prior Department Head left.

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

Continuous implementation. Project support was stabilised organizationally within a broader context to include the activities of the Finance Department, Economic Department, Investment Department and Public Procurement Department. Bursar's Guidelines were issued for the preparation and management of OP EC and R&DfI projects whose focus included organizational continuity for project support processes.



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.

BY: Bursar, Director ICS

Deadline: 31 December 2010, ongoing

Done. A contract was concluded and signed. Simultaneously, an agreement was concluded on a uniform procedure for developing the Economic Information System.

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

BY: Operations Department

Deadline: Depending upon available MU funding

**Continuous implementation.** In 2010, the RMU Operational Department (post-reorganization, the RMU Investment Department) was responsible for the subsequent preparation of a technological passport to monitor and plan the maintenance and operation of MU technology. The technological passport was issued for buildings at Žerotínovo nám. 9, Joštova 10 and Lipová 41a. The ICT building approval section gathered the existing documentation together with the responsible unit. It also independently evaluated the documentation, located all the technology and gathered technological specifications which were accessible application, digitized the geometry according to the measurement and connected the equipment. Finally, the responsible unit accepted the work formally and entered data in the data store. The total value of the work undertaken was CZK 1,750,000. The RMU investment Department, in cooperation with DEA Energy Agency and ACS MU, evaluated the state of boilers and heat exchangers in MU buildings administered by ACS MU.

1. Complete implementation of the 233 330 Programme in accordance with the government measure approved 22 December 2010. Use remaining funding by 30 September 2011 and secure a central administrative procedures and outputs connected to termination of the Programme.  
Source: Bursar Deadline: 31 December 2011, ongoing
2. Optimize purchasing systems for chemicals, laboratory instruments, drugstore goods, graphics and organizing conferences via public tenders. Introduce tools for operative purchasing of office goods and printing in cases requiring special attention (particularly framework contracts).  
Source: Bursar Deadline: 31 December 2011
3. Continue introducing support for planning and monitoring project budgets on the internet (including anticipated costs).  
Source: Bursar, Director ICS Deadline: 31 December 2011
4. Analyze, design and implement a record-keeping and inventory system for software.  
Source: Bursar, Director ICS Deadline: 31 December 2011
5. Continue optimization of SSL Magion: a) simplify the user interface, b) add functions to SSL Magion to enable proper administration and long-term storage of electronic documents, c) try to bring SSL Magion into conformance with legal requirements for electronic document services systems (National Standard for Electronic Document Services Systems). Connection of SSL Magion to the Intranet server of the MU integrated management information system (INET MU), with the goal of allowing management easy access to documents registered in the SSL and the possibility for easier coordination of the administrative process.  
Update existing internal norms concerning document services.  
Source: Bursar Deadline: 31 December 2011
6. Continue with the building approval process for the buildings noted.  
Source: Bursar, Director ICS Deadline: 31 December 2011
7. Optimize budget methods to take new finance rules for 2012 into consideration.  
Source: Bursar Deadline: 31 December 2011
8. In accordance with Rector's Directive No. 1/2011 Financial Management Rules for 2011, propose a methodology to allow non-faculty units throughout the university to contribute to central resources.  
Source: Bursar Deadline: 30 September 2011
9. Continue methodological preparation and introduction of the Full Economic Costing methodology to make use of all indirect costs in projects in the context of MEYS methodology certification procedures.  
Source: Bursar Deadline: 31 December 2011

## Annexes

**No. 1) Auditor's Report**

**No. 2) List of Abbreviations**



Tel.: +420 541 235 273  
Fax: +420 541 235 745

BDO CA s. r. o.  
Marie Steyskalové 14  
Brno  
616 00

### ZPRÁVA NEZÁVISLÉHO AUDITORA

Pro rektora Masarykovy univerzity

Ověřili jsme přiloženou účetní závěrku sestavenou k 31. 12. 2010 veřejné vysoké školy Masarykova univerzita identifikované v této účetní závěrce.

#### Odpovědnost statutárního orgánu společnosti za účetní závěrku

Za sestavení a věrné zobrazení účetní závěrky v souladu s českými účetními předpisy odpovídá vedení veřejné vysoké školy. Součástí této odpovědnosti je navrhnout, zavést a zajistit vnitřní kontroly nad sestavováním a věrným zobrazením účetní závěrky tak, aby neobsahovala významné nesprávnosti způsobené podvodem nebo chybou, zvolit a uplatňovat vhodné účetní metody a provádět dané situaci přiměřené účetní odhady.

#### Odpovědnost auditora

Naší úlohou je vydat na základě provedeného 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. V souladu s těmito předpisy jsme povinni dodržovat etické normy a naplánovat a provést audit tak, abychom získali přiměřenou jistotu, že účetní závěrka neobsahuje významné nesprávnosti.

Audit zahrnuje provedení auditorských postupů, jejichž cílem je získat důkazní informace o částkách a skutečnostech uvedených v účetní závěrce. Výběr auditorských postupů závisí na úsudku auditora, včetně posouzení rizik, že účetní závěrka obsahuje významné nesprávnosti způsobené podvodem nebo chybou. Při posuzování těchto rizik auditor přihlédne k vnitřním kontrolám, které jsou relevantní pro sestavení a věrné zobrazení účetní závěrky. Cílem posouzení vnitřních kontrol je navrhnout vhodné auditorské postupy, nikoli vyjádřit se k účinnosti vnitřních kontrol.

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.

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Tel.: +420 541 235 273  
Fax: +420 541 235 745

BDO CA s. r. o.  
Marie Steyskalové 14  
Brno  
616 00

#### Výrok auditora

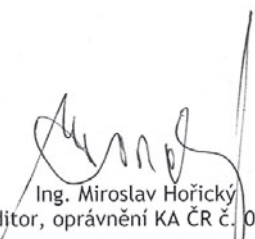
Podle našeho názoru účetní závěrka ve všech významných ohledech podává věrný a poctivý obraz aktiv, pasiv a finanční situace veřejné vysoké školy Masarykova univerzita k 31. 12. 2010 a nákladů, výnosů, výsledku jejího hospodaření a peněžních toků za účetní období roku 2010 v souladu s účetními předpisy platnými v České republice.

V Brně, dne 9. února 2011

BDO CA s.r.o.  
Marie Steyskalové 14/315  
616 00 Brno  
oprávnění KA ČR č. 305



  
Ing. Rostislav Chalupa  
auditor, oprávnění KA ČR č. 1245

  
Ing. Miroslav Hořícký  
auditor, oprávnění KA ČR č. 0713

## Annex 2) List of Abbreviations

AS	MU Academic Senate
CCC	Central Computer Centre
CMZRB	Ceskomoravska Zarucni Rozvojova Banka
EU	European Union
FA	Faculty of Arts
FMN	EEA/Norway Financial Mechanisms
BF	Bonus Fund
OF	Operating Fund (Art. 18 of the amended Act on Higher Education Institutions)
FRIA	Fund for the Reproduction of Investment Assets of Universities
UDF	University Development Fund
TO	Tax Office
TPMF	Targeted Public Money Fund (Art. 18 amended Act on Higher Education Institutions)
CSF	Czech Science Foundation
GA AS CR	Grant Agency of the Academy of Sciences of the Czech Republic
ECU	economic unit
TP	Total Profit/Loss
IGA	Grant Agency of the Ministry of Health
INV	capital (investment) funding for the reproduction of fixed assets
SMR	South Moravian Region
MF	Ministry of Finance of the CR
CoB	City of Brno
MIT	Ministry of Industry and Trade
MLSA	Ministry of Labour and Social Affairs
MEYS	Ministry of Education, Youth and Sports of the CR
MU	Masaryk University
NSA	National Security Agency
NIF	noninvestment funding
NRP	National Research Program
OPE	other personnel costs (agreement)
Personal safety gear (personnel expenses)	other personnel costs (Contracts for Services and Activities, formerly other personnel costs)
OP	Operational Program
OP EC	Operational Program Education for Competitiveness
OP R&Dfi	Operational Program Research and Development for Innovation
FSci	Faculty of Science
SEF	State Environmental Fund
ACS	Accommodation and Catering Services
SB	state budget
SONS	State Office of Nuclear Safety
SW	software
E&F	equipment and facilities
UCB	University Campus Bohunice
ITU	Independent Territorial Units
ICS	Institute Of Computer Science
R&D	research and development
U	University
PU	Public University
RV	Remainder Value of Assets (Accounting)
UA	Act No. 111/1998 Coll. on Universities







