



MASARYK UNIVERSITY



ANNUAL FINANCIAL REPORT

2011





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# 1. Introduction

Masaryk University (hereinafter MU), in accordance with section 21, subsection 3 of Act No. 111/1998 Coll. on Higher Education Institutions, as subsequently amended, and the unified MEYS framework, presents the MU Annual Financial Report for 2011, compiled on the basis of the university's financial records and other selected data.

MU is a public university established in accordance with Act No. 111/1998 Coll. on Higher Education Institutions. As it ranks among economical units whose main activities are not primarily business-related, its accounting methodology adheres to methods specified by Decree No. 504/2002 Coll. which implements selected provisions of Act No. 563/1991 Coll., on Accounting, as subsequently amended. The accounting period for MU is one calendar year. The university's assets and liabilities 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 in print form.

The MU statutory body consists of the Rector, Assoc. Prof. PhDr. Mikuláš Bek, Ph.D.,

Masaryk University's total non-capital earnings for 2011 stood at 4,971 million CZK with costs amounting to 4,902 million CZK. The university's profit for 2011 amounted to a total of 68.553 million CZK, this figure also corresponds to the university's after-tax profit.

The accounting statement detailing the university's financial performance in 2011 is subject to verification by an auditor; the auditor's report is appended to the MU Annual Financial Report 2011.

The total amount of funding obtained by MU in 2011 from public sources in the Czech Republic and from abroad was 4,834 million CZK, of which 3,623 million worth of non-capital contributions and subsidies (7 % increase) and 1,211 million CZK worth of contributions and subsidies for capital expenditures (158 % increase). Subsidies for the implementation of projects financed by Structural Funds co-financed by the EU amounted to a total of 1,311 million CZK (423 million CZK in non-capital and 888 million CZK in capital funding), respectively. Subsidies designated for the implementation of Programme 233,330 comprised a total of 71 million CZK. Returns to the state budget amounted to 7,755 thou. CZK, i.e. a total of 0.16 % of the subsidies received.

Research and development funding (current and capital expenditures) stood at 2,165 million CZK. Research and development subsidies (excluding RDIOP) granted to MU by the MEYS chapter amounted to 817 million CZK, an additional sum of 282 million CZK was provided by the remaining national budget chapters, a total of 102 million CZK came from abroad and a sum of 964 million CZK was provided in the form of subsidies for the Research and Development for Innovation Operational Programme. The non-capital subsidy for research and development amounted to 1,252 million CZK (i.e. 26 % of the overall non-capital revenue); an additional sum of 913 million CZK comprised capital subsidies. Returns in the research and development area amounted to 7,755 thou. CZK, i.e. a total of 0.34 % of the subsidies received.

A detailed analysis of the funding received from public sources and their financial settlement with the state budget is presented in chapter 3 (Table 5).

MU revenues from non-public sources amounted to a total of 1,355 million (27 % of the total non-capital revenue). Revenue from main activities includes write-offs of assets acquired from subsidies in the amount of 335 million CZK, as well as the use of funds in a total amount of 320 million CZK. Net revenues from non-public sources, i.e., revenues reduced by the amount of subsidy write-offs and fund use, amounted to 701 million CZK (14 % of total revenues).

Total non-capital costs in 2011 stood at 4,902 million CZK (increase of 7 %). Costs also included subsidy write-offs in the amount of 335 million CZK and transfers to funds from unused subsidies and student fees (448 million CZK). Costs reduced by subsidy write-offs, the transfer of subsidies to funds and the transfer of tuition to the scholarship and bursary fund accounted for 4,119 million CZK (increase of 5 %).

Total wage costs from all sources combined – including personnel expenses and sick pay but excluding social security and health insurance – stood at 1,880 million CZK (Table 8); social security and health insurance amounted to 602 million CZK and social fund payments (1 % of wages) amounted to 17 million CZK. Overall personnel costs – including social security, health insurance and social fund payments – amounted to 2,509 million CZK in 2011, i.e. 50 % of total non-capital costs at MU (or 61 % of costs reduced by subsidy write-offs, fund creation from subsidies and tuition fees).

Scholarships and bursaries paid out to students in 2011 accounted for a total of 422 million CZK (9 % of all costs), of which a sum of 108 million CZK was designated for scholarships for doctoral students, 148 million CZK for accommodation grants and 4.6 million for bursaries. See Table 9 for detailed information.

MU manages assets totalling 11,206 million CZK – acquisition price, interannual increase of 3 %; this amount includes 11,078 million CZK worth of fixed tangible assets and 128 million CZK of fixed intangible assets. Total accumulated depreciation, i.e., total asset depreciation, amounted to 3,255 million CZK while the degree of asset depreciation, i.e., the ratio of total accumulated depreciation to assets in use stood at 28.45 %. See Table 9 for detailed information.

The balance of MU funds created in accordance with Act No. 111/1998 Coll., on Higher Education Institutions is an important indicator of the quality of university management. Total deposits in individual funds as of 31 December 2011 amount to 1,405 million CZK (interannual increase of 21 %), including 527 million CZK in the operating fund, 160 million CZK in the targeted public funding fund, 47 million CZK in the remuneration fund, 122 million CZK in the reserve fund, 417 million CZK in FRIA, 99 million CZK in the scholarship and bursary fund (21 % worth of outstanding debts) and 34 million CZK in the social fund. To create the reserve fund, the remuneration fund and FRIA, 2010 profits in the amount of 71 million CZK were shifted, with CZK 9 million CZK placed in the reserve fund, 10 million CZK in the remuneration fund and 52 million CZK in FRIA.

In 2011, MU spent a total of 1,230 million CZK on the reproduction of long-term assets, of which 1,210 million CZK from capital subsidies and 20 million from FRIA repayable financial assistance and CZK 217 million from FRIA (the 37 % increase is associated primarily with operational programme funding). A sum of 71 million CZK of the total capital expenditures was used for the implementation of Programme 233 330.

As of 1 January 2005, in accordance with changes to the provisions of section 38 of Decree No. 504/2002 Coll., the difference between the amount of tax-deductible accounting depreciation and tax depreciation amount has been eliminated, significantly influencing the tax base. However, a simultaneous reduction in FRIA contributions occurred, eliminating the accounting depreciation of assets acquired from subsidies. The depreciation of such assets amounted to 84 % of total depreciation. Non-subsidiary depreciation was thus the only component in FRIA in 2011, accounting for a sum of only 63 million CZK, i.e. 16 % of total depreciation. This significantly affects the ability of MU to ensure the recovery of assets acquired from subsidies.

The acquisition of individual contributions and subsidies granted on the basis of Decisions by individual providers requires MU to comply with the conditions listed in annexes which form inherent parts of the operative section of such Decisions. Among other things, these conditions include the management of public funds in accordance with the EC/EU regulations for providing public support in such a way as to avoid the disruption or threat of distortion of competition. In 2011, MU did not participate in the public support of other entities in the role of a provider.

Ladislav Janíček  
bursar

## 2. Annual Financial Statement

### 2.1 Balance

MU utilizes accounting methods specified by Decree No. 504/2002 Coll., as subsequently amended, implementing certain provisions of Act No. 563/1991 Coll., on Accounting, as subsequently amended, applicable to accounting units whose main activity is primarily other than entrepreneurial.

**Table 1 Balance**

<b>Balance</b>				
<b>Annex No. 1 to Decree No. 504/2002 Coll., as subsequently amended</b>				
All figures listed in thou. CZK (section 4, subsection 3)	Account No.	Item No.	balance as of 1 January	balance as of 31 December
<b>ASSETS</b>			<b>column 1</b>	<b>column 2</b>
<b>A. Total long-term assets</b>	items Nos. 2+10+21+29	0001	8 157 004,23	8 317 071,82
I. Total intangible fixed assets	items Nos. 3 to 9	0002	122 904,47	130 098,13
1. Intangible research and development results	012	0003	608,03	807,95
2. Software	013	0004	97 041,72	102 824,88
3. Valuable rights	014	0005	7 377,10	8 611,94
4. Minor intangible fixed assets	018	0006	12 728,01	12 206,94
5. Other intangible fixed assets	019	0007	2 402,64	3 735,13
6. Unfinished intangible fixed assets	041	0008	2 746,97	1 911,29
7. Provision of reserves for intangible fixed assets	051	0009	0,00	0,00
II. I. Total tangible fixed assets	items Nos. 11 to 20	0010	10 966 874,03	11 441 575,69
1. Real estate (land)	031	0011	357 185,35	361 777,59
2. Works of art, objects and collections	032	0012	35 700,88	36 985,88
3. Structures	021	0013	7 357 963,88	7 539 094,66
4. Freestanding movable items and collections of movable assets	022	0014	2 664 065,74	2 824 705,28
5. Cultivated areas	025	0015	0,00	0,00
6. Livestock and draft animals	026	0016	0,00	0,00
7. Minor tangible fixed assets	028	0017	336 033,32	314 960,92
8. Other tangible fixed assets	029	0018	55,37	55,37
9. Unfinished tangible fixed assets	042	0019	215 869,49	295 407,65
10. Provision of reserves for tangible fixed assets	052	0020	0,00	68 588,34
III. Total long-term financial assets	items Nos. 22 to 28	0021	260,82	260,82
1. Participation 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 Nos. 30 to 40	0029	-2 933 035,09	-3 254 862,82
1. Accumulated depreciation for intangible research and development results	072	0030	-415,31	-556,10
2. Accumulated depreciation for software	073	0031	-77 405,11	-85 543,08
3. Accumulated depreciation for valuable rights	074	0032	-1 341,73	-2 582,68
4. Accumulated depreciation for minor intangible fixed assets	078	0033	-12 728,01	-12 206,94
5. Accumulated depreciation for other intangible fixed assets	079	0034	-1 468,18	-2 276,38
6. Accumulated depreciation of buildings	081	0035	-860 406,01	-977 314,03
7. Accumulated depreciation for independent movable assets and collections of movable assets	082	0036	-1 643 237,43	-1 859 422,69
8. Accumulated depreciation for cultivated areas	085	0037	0,00	0,00
9. Accumulated depreciation for livestock and draft animals	086	0038	0,00	0,00
10. Accumulated depreciation for minor tangible fixed assets	088	0039	-336 033,31	-314 960,92
11. Accumulated depreciation for other tangible fixed assets	089	0040	0,00	0,00

	Account No.	Item No.	balance as of 1 January	balance as of 31 December
<b>B. Total short-term assets</b>	items Nos. 42+52+72+81	0041	2 180 165,63	3 509 505,15
I. Total reserves	items Nos. 43 to 51	0042	26 993,03	28 097,05
1. Materials in stock	112	0043	9 795,13	9 312,12
2. Materials in transit	119	0044	0,00	0,00
3. Unfinished production	121	0045	286,54	383,50
4. Internally produced raw products	122	0046	0,00	0,00
5. Products	123	0047	15 145,87	16 605,62
6. Animals	124	0048	837,48	912,76
7. Goods in stock and/or shops	132	0049	928,01	883,05
8. Goods in transit	139	0050	0,00	0,00
9. Inventory reserves provided	from 314	0051	0,00	0,00
II. Total debts	items Nos. 53 to 71	0052	119 513,72	94 048,23
1. Purchasers	311	0053	36 908,50	24 172,89
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	9 238,56	10 135,92
5. Other receivables	315	0057	13 852,68	18 060,78
6. Employee debts	335	0058	15 878,01	13 264,32
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	1 536,82	1 264,38
18. Estimated asset accounts	388	0070	42 460,98	27 725,15
19. Provisions against receivables	391	0071	-361,83	-575,21
III. Total short-term financial assets	items Nos. 73 to 80	0072	2 014 442,09	3 369 833,62
1. Cash-on-hand	211	0073	6 423,38	6 316,41
2. Valuables	213	0074	895,32	1 233,94
3. Bank accounts	221	0075	2 006 913,93	3 362 012,09
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. Acquired short-term financial assets	259	0079	0,00	0,00
8. Funds in transit	261	0080	209,46	271,18
IV. Total other assets	items Nos. 82 to 84	0081	19 216,79	17 526,25
1. Deferred costs	381	0082	18 021,17	16 988,13
2. Deferred income	385	0083	1 055,47	467,02
3. Exchange rate difference assets	386	0084	140,15	71,10
<b>Total assets</b>	<b>item No. 1+41</b>	<b>0085</b>	<b>10 337 169,86</b>	<b>11 826 576,97</b>

	Account No.	Item No.	balance as of 1 January	balance as of 31 December
LIABILITIES			column 1	column 2
<b>A. Total internal sources</b>	items Nos. 87+91	0086	7 848 014,98	9 239 333,74
I. Total equity	items Nos. 88 to 90	0087	7 776 893,47	9 170 780,87
1. Shareholders' equity	901	0088	6 617 813,50	7 766 272,91
2. Funds	911	0089	1 159 079,97	1 404 507,96
3. Revaluation gains and losses from revalued assets and obligations	921	0090	0,00	0,00
II. Total profits	items Nos. 92 to 94	0091	71 121,51	68 552,87
1. Profit/loss account	963	0092	0,00	68 552,87
2. Profit/loss from authorization procedures	931	0093	71 121,51	x
3. Retained profit, unreimbursed loss from prior years	932	0094	0,00	0,00
<b>B. Total outside sources</b>	items Nos. 96+98+106+130	0095	2 489 154,88	2 587 243,23
I. Total reserves	item No. 97	0096	0,00	0,00
1. Reserves	941	0097	0,00	0,00
II. Total long-term obligations	items Nos. 99 to 105	0098	1 775 000,00	1 671 000,00
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	from 389	0104	0,00	0,00
7. Other long-term obligations	959	0105	1 775 000,00	1 671 000,00
III. Total short-term obligations	items Nos. 107 to 129	0106	384 469,11	379 785,94
1. Suppliers	321	0107	78 730,43	64 739,83
2. Bills for payment	322	0108	0,00	0,00
3. Advances accepted	324	0109	7 764,11	5 341,48
4. Other liabilities	325	0110	4 907,71	6 606,92
5. Employees	331	0111	3 094,08	3 202,76
6. Other obligations to employees	333	0112	154 225,02	152 861,05
7. Obligations to social security and public health insurance institutions	336	0113	83 147,19	82 774,36
8. Income tax	341	0114	0,00	0,00
9. Other direct taxes	342	0115	31 471,31	30 779,42
10. Value added tax	343	0116	1 156,28	3 253,02
11. Other taxes and fees	345	0117	16,17	14,09
12. State budget obligations	346	0118	3 868,70	6 255,64
13. Obligations to budgetary bodies of independent territorial units	348	0119	0,00	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	9 597,60	9 420,24
18. Short-term bank loans	231	0124	152,28	130,99
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	from 389	0128	6 338,23	14 406,14
23. Other short-term financial assistance	249	0129	0,00	0,00
IV. Total other liabilities	items Nos. 131 to 133	0130	329 685,77	536 457,29
1. Deferred expenditures	383	0131	6 493,83	132,39
2. Deferred income	384	0132	323 163,15	535 763,93
3. Exchange rate difference liabilities	387	0133	28,79	560,97
<b>Total liabilities</b>	<b>items Nos. 86+95</b>	<b>0134</b>	<b>10 337 169,86</b>	<b>11 826 576,97</b>

**Commentary on the most significant changes in balance sheet items:**

1. A commentary on the most significant changes in items associated with assets is listed in chapter 9 – Assets.
2. Item No. 71 of the balance: this item lists provisions against receivables as 20 %, i.e. 176.42 thou. CZK, in addition to outstanding receivables according to section 8a, subsection 1 of the Act on reserves for outstanding claims to a sum of 882.47 thou. CZK. Of which provisions against receivables issued in 2011 to outstanding receivables issued in 2011 (381.16 thou. CZK) amounted to 71.43 thou. CZK. Provisions against receivables in the amount of 33 %, i.e. 33.03 thou. CZK to outstanding receivables according to section 8a, subsection 2 of the Act on reserves for outstanding claims to a sum of 100.10 thou. CZK issued in 2010. Provisions against receivables in the amount of 50 %, i.e. 38.17 thou. CZK to outstanding receivables according to section 8a, subsection 2 of the Act on reserves for outstanding claims to a sum of 76.34 thou. CZK issued in 2010. Provisions against receivables in the amount of 66 %, i.e. 42.55 thou. CZK to outstanding receivables according to section 8a, subsection 2 of the Act on reserves for outstanding claims to a sum of 64.47 thou. CZK issued in 2010. Provisions against receivables in the amount of 80 %, i.e. 25.78 thou. CZK to outstanding receivables according to section 8a, subsection 2 of the Act on reserves for outstanding claims to a sum of 32.33 thou. CZK issued in 2010. Provisions against receivables in the amount of 100 %, i.e. 7.48 thou. CZK to outstanding receivables according to section 8a, subsection 2 of the Act on reserves for outstanding claims to a sum of 7.48 thou. CZK issued in 2010. Provisions against receivables in the amount of 100 %, i.e. 251.76 thou. CZK to outstanding receivables according to section 8a, subsection 2 of the Act on reserves for outstanding claims, i.e. 251.76 thou. CZK which are a minimum of 12 months past their due date and which constitute no more than 30,000 CZK in claims for a given debtor.
3. Item No. 105 of the balance refers to an amount equivalent to the outstanding repayable financial assistance for Programme 233,330, which was granted a total of 1,775 million CZK. The difference of 104 million CZK corresponds to funding designated for the first instalment in 2011.
4. Item No. 109 of the balance: advances accepted in the amount of 5,341.48 thou. CZK.
5. Item No. 116 of the balance: the remaining balance of account 343 VAT as of 31 December in the amount of 3,253.02 thou. CZK includes tax obligations for December 2011 in the amount of 4,245.85 CZK, an overpayment for VAT depending upon the personal account balance of the payer of -55.70 thou. CZK, a VAT amount of -555.94 thou. CZK from European projects, the return of which will be requested in accordance with section 81, subsection 2 of the VAT act, a VAT amount of -381.19 thou. CZK from tax documents, the return of which will be requested in the January 2012 tax period.
6. Item No. 118 of the balance: repayment of grant funding in the amount of 6,255.64 thou. CZK paid in connection with settlement with the state budget in January of 2012.
  - a) 346 – state budget obligations as of 31 December 2011 in a total amount of 6,127.67 thou. CZK.
    - repayment of non-investment subsidies in the amount of 5,590.78 thou. CZK
      - including: repayment of operations subsidies in the amount of 127.01 thou. CZK
    - repayment of R&D subsidies in the amount of 5,269.44 thou. CZK
    - repayment of TPMF subsidies in the amount of 194.33 thou. CZK
    - repayment of capital subsidies in the amount of 526.33 thou. CZK
      - including: repayment of ordinary subsidies in the amount of 124.96 thou. CZK
    - repayment of R&D subsidies in the amount of 356.55 thou. CZK
    - repayment of TPMF subsidies in the amount of 44.82 thou. CZK
  - b) 347 – anticipated funding repayments as of 31 December 2011 in the amount of 127.97 thou. CZK
7. Funds to cover the capital asset reproduction fund were provided for as of 31 December 2011. A reduction of the fund in keeping with the provisions of section 38, subsection 7 of Decree 504/2002 Coll., as amended, was not taken into account.
8. Off-account amounts for MU obligations in upcoming years based on lease contracts concluded prior to 31 December 2011 to cover future lease payments amounted to a total of 5,416.76 thou. CZK. Commitments will be repaid in 2014.
9. The provisions of section 38, subsection 9 of Decree 504/2002 Coll., as amended, were used to govern the write-off of assets acquired partially or exclusively from subsidies as specified in section 27, subsection 7 of the Decree. MU also considers assets transferred in accordance with section 101, subsection 5 of the Higher Education Act 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 a total of 334,828.2 thou. CZK of the income indicated in item No. 64 of the profit and loss statement. This fact must be taken into account in the analysis of the time series data reported (item No. 64).

## 2.2 Profit and Loss Statement

The Profit and Loss Statement (Tab. 2) presents the overall MU profit and loss statement as well as the independently processed profit and loss statements of MU as a higher education institution (Table 2.a) and separately for the Accommodation and Catering Services (Table 2.b). MU operates no agricultural or forestry-related unites.

**Table 2 Profit and Loss Statement – MU summary**

<b>Profit and Loss Statement</b>					
<b>Annex No. 2 to Decree No. 504/2002 Coll., as subsequently amended</b>					
All figures listed in thou. CZK (section 4, subsection 3)	Account No.	Item No.	main activity	supplementary (economic) activity	total
<b>A. Costs</b>			column 1	column 2	column 1+2
I. Total purchases	items Nos. 2 to 5	0001	403 299,32	20 162,29	423 461,61
1. Material consumption	501	0002	277 092,45	8 805,24	285 897,69
2. Energy consumption	502	0003	126 176,57	4 286,92	130 463,49
3. Consumption of other non-storable supplies	503	0004	0,00	0,00	0,00
4. Goods sold	504	0005	30,30	7 070,13	7 100,43
II. Total services	items Nos. 7 to 10	0006	463 569,95	31 358,63	494 928,58
5. Repairs and maintenance	511	0007	61 669,60	1 698,84	63 368,44
6. Travel expenses	512	0008	73 213,17	1 190,56	74 403,73
7. Representation costs	513	0009	1 790,54	619,86	2 410,40
8. Other services	518	0010	326 896,64	27 849,37	354 746,01
III. Total personnel costs	items Nos. 12 to 16	0011	2 492 416,22	49 988,05	2 542 404,27
9. Cost of wages	521	0012	1 842 756,21	37 379,18	1 880 135,39
10. Statutory social security	524	0013	590 403,80	11 493,34	601 897,14
11. Other social security	525	0014	13 593,62	0,00	13 593,62
12. Statutory social security costs	527	0015	45 524,30	1 115,53	46 639,83
13. Other social security costs	528	0016	138,29	0,00	138,29
IV. Total taxes and fees	items Nos. 18 to 20	0017	320,54	57,59	378,13
14. Highway tax	531	0018	161,24	11,85	173,09
15. Property tax	532	0019	36,58	0,00	36,58
16. Other taxes and fees	538	0020	122,72	45,74	168,46
III. Total other costs	items Nos. 22 to 29	0021	1 031 945,76	10 263,41	1 042 209,17
17. Contractual fines and late payment charges	541	0022	31,84	0,00	31,84
18. Other fines and penalties	542	0023	62,13	0,00	62,13
19. Write-off of bad debts	543	0024	538,42	0,04	538,46
20. Interest	544	0025	0,00	0,00	0,00
21. Currency losses	545	0026	4 320,71	450,87	4 771,58
22. Gifts	546	0027	0,00	24,29	24,29
23. Shortages and damages	548	0028	686,08	52,81	738,89
24. Other additional costs	547, 549	0029	1 026 306,58	9 735,40	1 036 041,98
VI. Total write-offs, asset sales, creation of reserves and adjusting entries	items Nos. 31 to 36	0030	397 372,48	1 453,84	398 826,32
25. Write-offs of long-term tangible and intangible assets	551	0031	396 787,81	1 071,15	397 858,96
26. Residual value of long-term intangible assets sold	552	0032	0,00	0,00	0,00
27. Securities and shares sold	553	0033	0,00	0,00	0,00
28. Materials sold	554	0034	9,46	382,69	392,15
29. Creation of reserves	556	0035	0,00	0,00	0,00
30. Creation of adjusting entries	559	0036	575,21	0,00	575,21
VII. Total contributions provided	items Nos. 38 and 39	0037	39,90	0,50	40,40
31. Contributions provided settled between organizational units	581	0038	0,00	0,00	0,00
32. Member contributions provided	582	0039	39,90	0,50	40,40
VIII. Total income tax	item No. 41	0040	0,00	0,00	0,00
33. Additional income tax payments	595	0041	0,00	0,00	0,00
<b>Total costs</b>	<b>items Nos. 1+6+11+17+21+30+37+40</b>	<b>0042</b>	<b>4 788 964,17</b>	<b>113 284,31</b>	<b>4 902 248,48</b>

All figures listed in thou. CZK (section 4, subsection 3)	Account No.	Item No.	main activity	supplementary (economic) activity	total
<b>B. Income</b>					
I. Total revenues for performance and goods	items Nos. 44 to 46	0043	346 505,58	126 862,12	473 367,70
1. Internal production revenue	601	0044	8 575,25	1 944,75	10 520,00
2. Revenues from sales of services	602	0045	337 847,27	113 091,29	450 938,56
3. Revenues from sales of goods	604	0046	83,06	11 826,08	11 909,14
II. Total changes in internal inventory status	items Nos. 48 to 51	0047	1 693,25	121,38	1 814,63
4. Change in the status of unfinished product inventories	611	0048	103,56	-6,60	96,96
5. Change in the status of semi-finished product inventories	612	0049	0,00	0,00	0,00
6. Change in the status of products	613	0050	1 589,69	-0,11	1 589,58
7. Change in the status of animals	614	0051	0,00	128,09	128,09
III. Total capitalization	items Nos. 53 to 56	0052	134,13	356,54	490,67
8. Capitalization of materials and goods	621	0053	62,24	356,54	418,78
9. Capitalization of services internal to the organization	622	0054	35,51	0,00	35,51
10. Capitalization of long-term intangible assets	623	0055	0,00	0,00	0,00
11. Capitalization of long-term tangible assets	624	0056	36,38	0,00	36,38
IV. Total other income	items Nos. 58 to 64	0057	838 929,21	1 063,67	839 992,88
12. Contractual fines and late payment charges	641	0058	2 487,51	0,00	2 487,51
13. Other fines and penalties	642	0059	79,46	0,00	79,46
14. Payments for debts written off	643	0060	1,56	0,00	1,56
15. Interest	644	0061	23 141,35	0,00	23 141,35
16. Currency risk	645	0062	673,04	0,08	673,12
17. Settlement of funds	648	0063	319 716,78	0,00	319 716,78
18. Other additional income	649	0064	492 829,51	1 063,59	493 893,10
V. Total revenues from asset sales, settlement of reserves and adjusting entries	items Nos. 66 to 72	0065	480,15	431,30	911,45
19. Revenues from sales of long-term tangible and intangible assets	652	0066	0,83	0,00	0,83
20. Revenues from sales of securities and shares	653	0067	0,00	0,00	0,00
21. Revenues from sales of material	654	0068	117,49	431,30	548,79
22. Income from short-term financial assets	655	0069	0,00	0,00	0,00
23. Settlement of reserves	656	0070	0,00	0,00	0,00
24. Income from long-term financial assets	657	0071	0,00	0,00	0,00
25. Clearance of rectified items	659	0072	361,83	0,00	361,83
VI. Total contributions accepted	items Nos. 74 to 76	0073	38 715,11	0,00	38 715,11
26. Accepted contributions settled between organizational units	681	0074	0,00	0,00	0,00
27. Contributions accepted (gifts)	682 to 683	0075	38 715,11	0,00	38 715,11
28. Member contributions accepted	684	0076	0,00	0,00	0,00
VII. Total operating subsidies	item No. 78	0077	3 615 508,91	0,00	3 615 508,91
29. Operating subsidies	69*	0078	3 615 508,91	0,00	3 615 508,91
<b>Total revenue</b>	<b>items Nos. 43+47+52+57+65+73+77</b>	<b>0079</b>	<b>4 841 966,34</b>	<b>128 835,01</b>	<b>4 970 801,35</b>
C. Before-tax profit	items Nos. 79 to 82	0080	53 002,17	15 550,70	68 552,87
34. Income tax	591	0081	0,00	0,00	0,00
After-tax profit	items Nos. 80 to 81	0082	53 002,17	15 550,70	68 552,87
			<b>main + supplementary (economic) activity</b>		
Before-tax profit	items Nos. 80/1+80/2	0083	68 552,87		
After-tax profit	items Nos. 82/1+82/2	0084	68 552,87		

**Table 2a Profit and Loss Statement – MU not including Accommodation and Catering Services**

<b>Profit and Loss Statement</b>					
<b>Annex No. 2 to Decree No. 504/2002 Coll., as subsequently amended</b>					
<b>All figures listed in thou. CZK (section 4, subsection 3)</b>	<b>Account No.</b>	<b>Item</b>	<b>main activity</b>	<b>supplementar y (economic) activity</b>	<b>total</b>
<b>A. Costs</b>			<b>column 1</b>	<b>column 2</b>	<b>column 1+2</b>
I. Total purchases	items Nos. 2 to 5	0001	333 944,05	4 514,74	338 458,79
1. Material consumption	501	0002	241 253,81	3 620,85	244 874,66
2. Energy consumption	502	0003	92 665,94	805,98	93 471,92
3. Consumption of other non-storable supplies	503	0004	0,00	0,00	0,00
4. Goods sold	504	0005	24,30	87,91	112,21
II. Total services	items Nos. 7 to 10	0006	427 811,56	25 745,31	453 556,87
5. Repairs and maintenance	511	0007	51 290,53	333,56	51 624,09
6. Travel expenses	512	0008	73 154,18	1 190,56	74 344,74
7. Representation costs	513	0009	1 784,04	619,66	2 403,70
8. Other services	518	0010	301 582,81	23 601,53	325 184,34
III. Total personnel costs	items Nos. 12 to 16	0011	2 438 761,89	39 179,47	2 477 941,36
9. Cost of wages	521	0012	1 803 634,20	29 392,95	1 833 027,15
10. Statutory social security	524	0013	577 183,57	8 819,27	586 002,84
11. Other social security	525	0014	13 279,07	0,00	13 279,07
12. Statutory social security costs	527	0015	44 526,76	967,25	45 494,01
13. Other social security costs	528	0016	138,29	0,00	138,29
IV. Total taxes and fees	items Nos. 18 to 20	0017	300,31	14,75	315,06
14. Highway tax	531	0018	147,94	8,15	156,09
15. Property tax	532	0019	36,58	0,00	36,58
16. Other taxes and fees	538	0020	115,79	6,60	122,39
III. Total other costs	items Nos. 22 to 29	0021	1 039 379,45	7 434,42	1 046 813,87
17. Contractual fines and late payment charges	541	0022	31,84	0,00	31,84
18. Other fines and penalties	542	0023	62,13	0,00	62,13
19. Write-off of bad debts	543	0024	447,53	0,04	447,57
20. Interest	544	0025	0,00	0,00	0,00
21. Currency losses	545	0026	4 263,73	439,77	4 703,50
22. Gifts	546	0027	0,00	24,29	24,29
23. Shortages and damages	548	0028	640,40	52,81	693,21
24. Other additional costs	547, 549	0029	1 033 933,82	6 917,51	1 040 851,33
VI. Total write-offs, asset sales, creation of reserves and adjusting entries	items Nos. 31 to 36	0030	383 994,34	1 453,84	385 448,18
25. Write-offs of long-term tangible and intangible assets	551	0031	383 409,67	1 071,15	384 480,82
26. Residual value of long-term intangible assets sold	552	0032	0,00	0,00	0,00
27. Securities and shares sold	553	0033	0,00	0,00	0,00
28. Materials sold	554	0034	9,46	382,69	392,15
29. Creation of reserves	556	0035	0,00	0,00	0,00
30. Creation of adjusting entries	559	0036	575,21	0,00	575,21
VII. Total contributions provided	items Nos. 38 and 39	0037	39,90	0,50	40,40
31. Contributions provided settled between organizational units	581	0038	0,00	0,00	0,00
32. Member contributions provided	582	0039	39,90	0,50	40,40
VIII. Total income tax	item No. 41	0040	0,00	0,00	0,00
33. Additional income tax payments	595	0041	0,00	0,00	0,00
<b>Total costs</b>	<b>items Nos. 1+6+11+17+21+30 +37+40</b>	<b>0042</b>	<b>4 624 231,50</b>	<b>78 343,03</b>	<b>4 702 574,53</b>

All figures listed in thou. CZK (section 4, subsection 3)	Account No.	Item No.	main activity	supplementary (economic) activity	total
<b>B. Income</b>					
I. Total revenues for performance and goods	items Nos. 44 to 46	0043	214 092,89	86 240,65	300 333,54
1. Internal production revenue	601	0044	8 575,25	1 944,75	10 520,00
2. Revenues from sales of services	602	0045	205 434,58	83 930,54	289 365,12
3. Revenues from sales of goods	604	0046	83,06	365,36	448,42
II. Total changes in internal inventory status	items Nos. 48 to 51	0047	1 693,25	121,38	1 814,63
4. Change in the status of unfinished product inventories	611	0048	103,56	-6,60	96,96
5. Change in the status of semi-finished product inventories	612	0049	0,00	0,00	0,00
6. Change in the status of products	613	0050	1 589,69	-0,11	1 589,58
7. Change in the status of animals	614	0051	0,00	128,09	128,09
III. Total capitalization	items Nos. 53 to 56	0052	134,13	356,54	490,67
8. Capitalization of materials and goods	621	0053	62,24	356,54	418,78
9. Capitalization of services internal to the organization	622	0054	35,51	0,00	35,51
10. Capitalization of long-term intangible assets	623	0055	0,00	0,00	0,00
11. Capitalization of long-term tangible assets	624	0056	36,38	0,00	36,38
IV. Total other income	items Nos. 58 to 64	0057	829 786,87	1 063,56	830 850,43
12. Contractual fines and late payment charges	641	0058	-1 060,26	0,00	-1 060,26
13. Other fines and penalties	642	0059	79,46	0,00	79,46
14. Payments for debts written off	643	0060	1,56	0,00	1,56
15. Interest	644	0061	23 141,35	0,00	23 141,35
16. Currency risk	645	0062	673,04	0,08	673,12
17. Settlement of funds	648	0063	319 402,22	0,00	319 402,22
18. Other additional income	649	0064	487 549,50	1 063,48	488 612,98
V. Total revenues from asset sales, settlement of reserves and adjusting entries	items Nos. 66 to 72	0065	480,15	431,30	911,45
19. Revenues from sales of long-term tangible and intangible assets	652	0066	0,83	0,00	0,83
20. Revenues from sales of securities and shares	653	0067	0,00	0,00	0,00
21. Revenues from sales of material	654	0068	117,49	431,30	548,79
22. Income from short-term financial assets	655	0069	0,00	0,00	0,00
23. Settlement of reserves	656	0070	0,00	0,00	0,00
24. Income from long-term financial assets	657	0071	0,00	0,00	0,00
25. Clearance of rectified items	659	0072	361,83	0,00	361,83
VI. Total contributions accepted	items Nos. 74 to 76	0073	38 655,11	0,00	38 655,11
26. Accepted contributions settled between organizational units	681	0074	0,00	0,00	0,00
27. Contributions accepted (gifts)	682 to 683	0075	38 655,11	0,00	38 655,11
28. Member contributions accepted	684	0076	0,00	0,00	0,00
VII. Total operating subsidies	item No. 78	0077	3 586 869,69	0,00	3 586 869,69
29. Operating subsidies	69*	0078	3 586 869,69	0,00	3 586 869,69
<b>Total revenue</b>	<b>items Nos. 43+47+52+57+65+73+77</b>	<b>0079</b>	<b>4 671 712,09</b>	<b>88 213,43</b>	<b>4 759 925,52</b>
C. Before-tax profit	items Nos. 79 to 82	0080	47 480,59	9 870,40	57 350,99
34. Income tax	591	0081	0,00	0,00	0,00
After-tax profit	items Nos. 80 to 81	0082	47 480,59	9 870,40	57 350,99
			<b>main + supplementary (economic) activity</b>		
Before-tax profit	items Nos. 80/1+80/2	0083	57 350,99		
After-tax profit	items Nos. 82/1+82/2	0084	57 350,99		

**Table 2b Profit and Loss Statement – Accommodation and Catering Services**

<b>Profit and Loss Statement</b>					
<b>Annex No. 2 to Decree No. 504/2002 Coll., as subsequently amended</b>					
All figures listed in thou. CZK (section 4, subsection 3)	Account No.	Item No.	main activity	supplementary (economic) activity	total
<b>A. Costs</b>			column 1	column 2	column 1+2
I. Total purchases	items Nos. 2 to 5	0001	69 355,27	15 647,55	85 002,82
1. Material consumption	501	0002	35 838,64	5 184,39	41 023,03
2. Energy consumption	502	0003	33 510,63	3 480,94	36 991,57
3. Consumption of other non-storable supplies	503	0004	0,00	0,00	0,00
4. Goods sold	504	0005	6,00	6 982,22	6 988,22
II. Total services	items Nos. 7 to 10	0006	35 758,39	5 613,32	41 371,71
5. Repairs and maintenance	511	0007	10 379,07	1 365,28	11 744,35
6. Travel expenses	512	0008	58,99	0,00	58,99
7. Representation costs	513	0009	6,50	0,20	6,70
8. Other services	518	0010	25 313,83	4 247,84	29 561,67
III. Total personnel costs	items Nos. 12 to 16	0011	53 654,33	10 808,58	64 462,91
9. Cost of wages	521	0012	39 122,01	7 986,23	47 108,24
10. Statutory social security	524	0013	13 220,23	2 674,07	15 894,30
11. Other social security	525	0014	314,55	0,00	314,55
12. Statutory social security costs	527	0015	997,54	148,28	1 145,82
13. Other social security costs	528	0016	0,00	0,00	0,00
IV. Total taxes and fees	items Nos. 18 to 20	0017	20,23	42,84	63,07
14. Highway tax	531	0018	13,30	3,70	17,00
15. Property tax	532	0019	0,00	0,00	0,00
16. Other taxes and fees	538	0020	6,93	39,14	46,07
III. Total other costs	items Nos. 22 to 29	0021	-7 433,69	2 828,99	-4 604,70
17. Contractual fines and late payment charges	541	0022	0,00	0,00	0,00
18. Other fines and penalties	542	0023	0,00	0,00	0,00
19. Write-off of bad debts	543	0024	90,89	0,00	90,89
20. Interest	544	0025	0,00	0,00	0,00
21. Currency losses	545	0026	56,98	11,10	68,08
22. Gifts	546	0027	0,00	0,00	0,00
23. Shortages and damages	548	0028	45,68	0,00	45,68
24. Other additional costs	547, 549	0029	-7 627,24	2 817,89	-4 809,35
VI. Total write-offs, asset sales, creation of reserves and adjusting entries	items Nos. 31 to 36	0030	13 378,14	0,00	13 378,14
25. Write-offs of long-term tangible and intangible assets	551	0031	13 378,14	0,00	13 378,14
26. Residual value of long-term intangible assets sold	552	0032	0,00	0,00	0,00
27. Securities and shares sold	553	0033	0,00	0,00	0,00
28. Materials sold	554	0034	0,00	0,00	0,00
29. Creation of reserves	556	0035	0,00	0,00	0,00
30. Creation of adjusting entries	559	0036	0,00	0,00	0,00
VII. Total contributions provided	items Nos. 38 and 39	0037	0,00	0,00	0,00
31. Contributions provided settled between organizational units	581	0038	0,00	0,00	0,00
32. Member contributions provided	582	0039	0,00	0,00	0,00
VIII. Total income tax	item No. 41	0040	0,00	0,00	0,00
33. Additional income tax payments	595	0041	0,00	0,00	0,00
<b>Total costs</b>	<b>items Nos. 1+6+11+17+21+30+37+40</b>	<b>0042</b>	<b>164 732,67</b>	<b>34 941,28</b>	<b>199 673,95</b>

All figures listed in thou. CZK (section 4, subsection 3)	Account No.	Item No.	main activity	supplementary (economic) activity	total
<b>B. Income</b>					
I. Total revenues for performance and goods	items Nos. 44 to 46	0043	132 412,69	40 621,47	173 034,16
1. Internal production revenue	601	0044	0,00	0,00	0,00
2. Revenues from sales of services	602	0045	132 412,69	29 160,75	161 573,44
3. Revenues from sales of goods	604	0046	0,00	11 460,72	11 460,72
II. Total changes in internal inventory status	items Nos. 48 to 51	0047	0,00	0,00	0,00
4. Change in the status of unfinished product inventories	611	0048	0,00	0,00	0,00
5. Change in the status of semi-finished product inventories	612	0049	0,00	0,00	0,00
6. Change in the status of products	613	0050	0,00	0,00	0,00
7. Change in the status of animals	614	0051	0,00	0,00	0,00
III. Total capitalization	items Nos. 53 to 56	0052	0,00	0,00	0,00
8. Capitalization of materials and goods	621	0053	0,00	0,00	0,00
9. Capitalization of services internal to the organization	622	0054	0,00	0,00	0,00
10. Capitalization of long-term intangible assets	623	0055	0,00	0,00	0,00
11. Capitalization of long-term tangible assets	624	0056	0,00	0,00	0,00
IV. Total other income	items Nos. 58 to 64	0057	9 142,34	0,11	9 142,45
12. Contractual fines and late payment charges	641	0058	3 547,77	0,00	3 547,77
13. Other fines and penalties	642	0059	0,00	0,00	0,00
14. Payments for debts written off	643	0060	0,00	0,00	0,00
15. Interest	644	0061	0,00	0,00	0,00
16. Currency risk	645	0062	0,00	0,00	0,00
17. Settlement of funds	648	0063	314,56	0,00	314,56
18. Other additional income	649	0064	5 280,01	0,11	5 280,12
V. Total revenues from asset sales, settlement of reserves and adjusting entries	items Nos. 66 to 72	0065	0,00	0,00	0,00
19. Revenues from sales of long-term tangible and intangible assets	652	0066	0,00	0,00	0,00
20. Revenues from sales of securities and shares	653	0067	0,00	0,00	0,00
21. Revenues from sales of material	654	0068	0,00	0,00	0,00
22. Income from short-term financial assets	655	0069	0,00	0,00	0,00
23. Settlement of reserves	656	0070	0,00	0,00	0,00
24. Income from long-term financial assets	657	0071	0,00	0,00	0,00
25. Clearance of rectified items	659	0072	0,00	0,00	0,00
VI. Total contributions accepted	items Nos. 74 to 76	0073	60,00	0,00	60,00
26. Accepted contributions settled between organizational units	681	0074	0,00	0,00	0,00
27. Contributions accepted (gifts)	682 to 683	0075	60,00	0,00	60,00
28. Member contributions accepted	684	0076	0,00	0,00	0,00
VII. Total operating subsidies	item No. 78	0077	28 639,22	0,00	28 639,22
29. Operating subsidies	69*	0078	28 639,22	0,00	28 639,22
<b>Total revenue</b>	<b>items Nos. 43+47+52+57+65+73+77</b>	<b>0079</b>	<b>170 254,25</b>	<b>40 621,58</b>	<b>210 875,83</b>
C. Before-tax profit	items Nos. 79 to 42	0080	5 521,58	5 680,30	11 201,88
34. Income tax	591	0081	0,00	0,00	0,00
After-tax profit	items Nos. 80 to 81	0082	5 521,58	5 680,30	11 201,88
			<b>main + supplementary (economic) activity</b>		
Before-tax profit	items Nos. 80/1+80/2	0083	11 201,88		
After-tax profit	items Nos. 82/1+82/2	0084	11 201,88		

All economic activity at MU is listed under a single accounting unit; for purposes of internal accounting, monitoring and evaluation of costs and income, it is further subdivided into economic units (hereinafter ECU). A total of 21 ECUs were registered in 2011, 9 of them faculties.

The university's profit for 2011 amounted to a total of 68.553 million CZK (of which the university's main activity accounted for 53.002 million CZK with supplementary activities amounting to 15.550 million CZK); this figure also corresponds to the university's after-tax profit.

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

**Table 3 Economic Result – 2011 (in thou. CZK)**

University constituent parts	Economic result – main activity	Economic result – supplementary activities	Total economic result
Faculty of Medicine	6 229	1 446	7 675
Faculty of Arts	7 116	0	7 116
Faculty of Law	5 589	0	5 589
Faculty of Social Studies	1 345	12	1 357
Faculty of Science	1 811	3 700	5 511
Faculty of Informatics	2 349	582	2 931
Faculty of Education	1 596	63	1 659
Faculty of Sports Studies	1 830	304	2 134
Faculty of Economics and Administration	2 049	658	2 707
CEITEC MU	17	205	222
Project Team CEITEC	110	0	110
Accommodation and Catering Services	5 522	5 680	11 202
Management of the University Campus at Bohunice	1	0	1
University Centre Telč	-186	211	25
Support Centre for Students with Special Needs	48	0	48
Institute of Biostatistics and Analyses	0	210	210
Technology Transfer Office	147	0	147
Institute of Computer Science	53	2 312	2 365
Language Centre	120	0	120
Office for International Studies	1 434	0	1 434
Rector's Office	15 823	167	15 990
<b>Total</b>	<b>53 003</b>	<b>15 550</b>	<b>68 553</b>

A sum of 71.121 million CZK in profits acquired in 2010 was settled in the 2011 accounting period (9.243 million CZK to the reserve fund, 10.066 million CZK to the bonus fund and 51.812 million CZK to FRIA).

## 2.3 Cash flow overview

**Table 4** Cash flow overview – in thou. CZK

Indicator	Item No.	Preceding period	Current period	difference	Impact on CF
Economic result – current year	001		68 552,87	68 552,87	68 552,87
Capital assets write-off	002				397 858,96
Reserves governed by regulations	003	0,00	0,00	0,00	0,00
Interim liability accounts	004	336 024,00	550 863,43	214 839,43	214 839,43
deferred expenditures	005	6 493,83	132,39	-6 361,44	-6 361,44
deferred income	006	323 163,15	535 763,93	212 600,78	212 600,78
exchange rate difference liabilities	007	28,79	560,97	532,18	532,18
estimated liability accounts	008	6 338,23	14 406,14	8 067,91	8 067,91
Interim asset accounts	009	61 677,77	45 251,40	-16 426,37	16 426,37
deferred costs	010	18 021,17	16 988,13	-1 033,04	1 033,04
deferred income	011	1 055,47	467,02	-588,45	588,45
exchange rate difference assets	012	140,15	71,10	-69,05	69,05
estimated asset accounts	013	42 460,98	27 725,15	-14 735,83	14 735,83
Total debts	014	77 052,74	66 323,08	-10 729,66	10 729,66
business transactions	015	59 999,74	52 369,59	-7 630,15	7 630,15
association participants	016			0,00	0,00
institutional social and medical insurance	017			0,00	0,00
income tax	018			0,00	0,00
other direct taxes	019			0,00	0,00
VAT	020			0,00	0,00
other taxes and fees	021			0,00	0,00
state budget obligations	022			0,00	0,00
local authority budget obligations	023			0,00	0,00
employees	024	15 878,01	13 264,32	-2 613,69	2 613,69
emitted bonds and other claims	025	1 536,82	1 264,38	-272,44	272,44
provision for bad debts (deducted)	026	-361,83	-575,21	-213,38	213,38
Valuables	027	895,32	1 233,94	338,62	-338,62
Equity securities	028	0,00	0,00	0,00	0,00
Debt securities and private bonds	029	0,00	0,00	0,00	0,00
Other securities	030			0,00	0,00
Total reserves	031	26 993,03	28 097,05	1 104,02	-1 104,02
material in stock and/or in transit	032	9 795,13	9 312,12	-483,01	483,01
work in progress and semi-finished products	033	286,54	383,50	96,96	-96,96
products	034	15 145,87	16 605,62	1 459,75	-1 459,75
livestock	035	837,48	912,76	75,28	-75,28
goods in stock and/or in transit	036	928,01	883,05	-44,96	44,96
inventory reserves provided	037			0,00	0,00
Short-term obligations	038	377 978,60	365 248,81	-12 729,79	-12 729,79
suppliers	039	78 730,43	64 739,83	-13 990,60	-13 990,60
bills for payment	040			0,00	0,00
advances accepted	041	7 764,11	5 341,48	-2 422,63	-2 422,63
other liabilities	042	4 907,71	6 606,92	1 699,21	1 699,21
employees	043	3 094,08	3 202,76	108,68	108,68
other obligations to employees	044	154 225,02	152 861,05	-1 363,97	-1 363,97
social security and health insurance institutions	045	83 147,19	82 774,36	-372,83	-372,83
income tax	046			0,00	0,00
other direct taxes	047	31 471,31	30 779,42	-691,89	-691,89
value added tax	048	1 156,28	3 253,02	2 096,74	2 096,74
other taxes and fees	049	16,17	14,09	-2,08	-2,08
state budget obligations	050	3 868,70	6 255,64	2 386,94	2 386,94
obligations to budgetary bodies of independent territorial units	051			0,00	0,00
obligations to association participants	052			0,00	0,00
other obligations	053	9 597,60	9 420,24	-177,36	-177,36
short-term bank loans	054	152,28	130,99	-21,29	-21,29
Received financial assistance	055			0,00	0,00
<b>Cash flow from operational activities</b>	<b>056</b>	<b>880 773,74</b>	<b>1 125 701,57</b>	<b>244 927,83</b>	<b>694 213,57</b>

Indicator	Item No.	Preceding period	Current period	difference	Impact on CF
intangible fixed assets	057	122 904,47	130 098,13	7 193,66	-7 193,66
intangible research and development results	058	608,03	807,95	199,92	-199,92
software	059	97 041,72	102 824,88	5 783,16	-5 783,16
objects of appraisable rights	060	7 377,10	8 611,94	1 234,84	-1 234,84
minor intangible fixed assets	061	12 728,01	12 206,94	-521,07	521,07
other intangible fixed assets	062	2 402,64	3 735,13	1 332,49	-1 332,49
incomplete intangible investments	063	2 746,97	1 911,29	-835,68	835,68
reserves provided for long-term intangible assets	064			0,00	0,00
Total depreciation	065	-93 358,34	-103 165,18	-9 806,84	9 806,84
intangible research results activities	066	-415,31	-556,10	-140,79	140,79
software	067	-77 405,11	-85 543,08	-8 137,97	8 137,97
objects of appraisable rights	068	-1 341,73	-2 582,68	-1 240,95	1 240,95
minor intangible fixed assets	069	-12 728,01	-12 206,94	521,07	-521,07
other intangible fixed assets	070	-1 468,18	-2 276,38	-808,20	808,20
Tangible fixed assets	071	10 966 874,03	11 441 575,69	474 701,66	-474 701,66
property	072	357 185,35	361 777,59	4 592,24	-4 592,24
works of art and collections	073	35 700,88	36 985,88	1 285,00	-1 285,00
buildings	074	7 357 963,88	7 539 094,66	181 130,78	-181 130,78
free-standing movable items and collections of movable assets	075	2 664 065,74	2 824 705,28	160 639,54	-160 639,54
cultivated areas	076			0,00	0,00
livestock and draft animals	077			0,00	0,00
minor tangible fixed assets	078	336 033,32	314 960,92	-21 072,40	21 072,40
other tangible fixed assets	079	55,37	55,37	0,00	0,00
tangible assets in progress	080	215 869,49	295 407,65	79 538,16	-79 538,16
reserves provided for long-term tangible assets	081		68 588,34	68 588,34	-68 588,34
Total depreciation	082	-2 839 676,75	-3 151 697,64	-312 020,89	312 020,89
buildings	083	-860 406,01	-977 314,03	-116 908,02	116 908,02
moveable assets and collections of moveable assets	084	-1 643 237,43	-1 859 422,69	-216 185,26	216 185,26
cultivated areas	085			0,00	0,00
livestock and draft animals	086			0,00	0,00
minor tangible fixed assets	087	-336 033,31	-314 960,92	21 072,39	-21 072,39
other tangible fixed assets	088			0,00	0,00
Correction excluding depreciation	089	0,00	0,00	0,00	-397 858,96
long-term financial assets	090	260,82	260,82	0,00	0,00
securities and deposits – decisive influence	091	100,00	100,00	0,00	0,00
securities and deposits – substantial influence	092			0,00	0,00
other fixed securities and deposits	093			0,00	0,00
loans to associated companies	094			0,00	0,00
other long-term financial assets	095	160,82	160,82	0,00	0,00
<b>Cash flow from investment activities</b>	<b>096</b>	<b>8 157 004,23</b>	<b>8 317 071,82</b>	<b>160 067,59</b>	<b>-557 926,55</b>
Total long-term obligations	097	1 775 000,00	1 671 000,00	-104 000,00	-104 000,00
emitted bonds	098			0,00	0,00
rent commitments	099			0,00	0,00
long-term advances accepted	100			0,00	0,00
long-term bills for payment	101			0,00	0,00
other long-term obligations	102	1 775 000,00	1 671 000,00	-104 000,00	-104 000,00
Long-term bank loans	103	0,00	0,00	0,00	0,00
Shareholders' equity	104	6 617 813,50	7 766 272,91	1 148 459,41	1 148 459,41
funds	105	1 159 079,97	1 404 507,96	245 427,99	245 427,99
Revaluation gains and losses from revalued assets and obligations	106				
Retained profit, unreimbursed loss from prior years	107			0,00	0,00
Profit/loss from authorization procedures	108	71 121,51	68 552,87	-2 568,64	-2 568,64
Correction by reducing current year disposable income	109		-68 552,87	-68 552,87	-68 552,87
<b>Cash flow from financial activities</b>	<b>110</b>	<b>9 623 014,98</b>	<b>10 841 780,87</b>	<b>1 218 765,89</b>	<b>1 218 765,89</b>
<b>Total cash flow</b>	<b>111</b>	<b>18 660 792,95</b>	<b>20 284 554,26</b>	<b>1 623 761,31</b>	<b>1 355 052,91</b>
Money		6 632,84	6 587,59	-45,25	45,25
Bank accounts		2 006 913,93	3 362 012,09	1 355 098,16	-1 355 098,16
<b>Balance of funds</b>	<b>112</b>	<b>2 013 546,77</b>	<b>3 368 599,68</b>	<b>1 355 052,91</b>	<b>-1 355 052,91</b>

### 3. Revenue and Cost Analysis

Masaryk University's total non-capital earnings for 2011 stood at 4,971 million CZK (interannual increase of 7 %) with costs amounting to 4,902 million CZK (interannual increase of 7 %). The following table provides an overview of total revenue and costs in 2011 including main and supplementary activities and comparisons with the previous year.

**Table MU 1 Revenue and Costs at MU – interannual comparison (in millions CZK)**

	2011			2010			difference			difference in %		
	main activity	supplementary activity	total	main activity	supplementary activity	total	main activity	supplementary activity	total	main activity	supplementary activity	total
<b>Total revenue</b>	<b>4 842</b>	<b>129</b>	<b>4 971</b>	<b>4 499</b>	<b>142</b>	<b>4 641</b>	<b>343</b>	<b>-13</b>	<b>330</b>	<b>7,62</b>	<b>-9,15</b>	<b>7,11</b>
public sources	3 616	0	3 616	3 387	0	3 387	229	0	229	6,76	0,00	6,76
internal	1 226	129	1 355	1 112	142	1 254	114	-13	101	10,25	-9,15	8,05
<b>Total costs</b>	<b>4 789</b>	<b>113</b>	<b>4 902</b>	<b>4 449</b>	<b>121</b>	<b>4 570</b>	<b>340</b>	<b>-8</b>	<b>332</b>	<b>7,64</b>	<b>-6,61</b>	<b>7,26</b>
economic result	53	16	69	50	21	71	3	-5	-2	6,00	-23,81	-2,82

Revenue from public sources includes the value of subsidies, decreased by the value of refunds or accruals of subsidies granted for a period which does not coincide with the calendar year (Table 5, col. "used"). The transfer of unused subsidies transferred to funds in accordance with the Higher Education Act is counted as a cost at MU (i.e. does not reduce revenue).

Expenditures for the reproduction of fixed assets (investment) amounted to a total of 1,230 million CZK. The increase in capital expenditures is associated primarily with the implementation of the RDIOP Operational Programme. The following table summarizes the sources of financing capital expenditures in 2011 in comparison with the preceding year.

**Table MU 2 Capital expenditures – interannual comparison (in millions CZK)**

	2011	2010	difference	in %
<b>Total capital expenditures</b>	<b>1 230</b>	<b>897</b>	<b>333</b>	<b>37,12</b>
public sources	1 210	469	741	158,00
repayable financial assistance	0	210	-210	-100,00
FRIA	20	218	-198	-90,83

#### 3.1 Revenue

##### 3.1.1 Public subsidy sources

The total amount of funding obtained by MU in 2011 from public sources in the Czech Republic and from abroad was 4,834 million CZK, of which 3,623 million worth of non-capital contributions and subsidies (7 % increase) and 1,211 million CZK worth of contributions and subsidies for capital expenditures (158 % increase). Subsidies for the implementation of projects financed by Structural Funds co-financed by the EU amounted to 423 million CZK (non-capital) and 888 million CZK (capital), respectively. Subsidies designated for the implementation of Programme 233 330 comprised a total of 71 million CZK. As part of the financial settlement of subsidies, a sum of 7.755 million CZK was returned to public budgets (of which 7.274 million CZK worth of non-investment subsidies and 0.481 million CZK worth of capital funding), i.e. a total of 0.16 % of allocated public funds. Subsidy returns to the state budget and local authority budgets amounted to a total of 6.532 million CZK; foreign subsidy returns amounted to 1.223 million CZK.

The chief source of funding for MU operation and activities in 2011 consisted of contributions and subsidies provided by MEYS (contribution for educational activities according to indicators A+B and institutional support for research and development according to results); MU received a total amount of 2,082 million CZK. The normative part of the non-investment contribution for educational activities (indicators A+B) amounted to 1,612 million CZK (32 % of all non-investment funding), while a sum of 163 million CZK was provided as a contribution for capital expenditures, and institutional support for research and development – allocated according to results – amounted to 291 million CZK (non-investment; 6 % of non-investment revenue), an additional 16 million CZK was provided in capital institutional support.

Contributions and subsidies for educational activities and operations (normative and special-purpose) excluding research and development (current and capital expenditures, including subsidies for student accommodation and catering) were provided in a total amount of 2,669 million CZK, including 2,371 million CZK worth of non-investment funding and 298 million CZK in investment funding. A total of 28 million CZK worth of non-investment subsidies for student accommodation and catering was provided by MEYS in 2011 (decrease of 10 million CZK). Returns to the state budget amounted to 484 thou. CZK, i.e. a total of 0.02 % of the subsidies received.

Research and development subsidies (including current and capital expenditures) granted to MU in 2011 amounted to 2,165 million CZK, of which 703 million CZK was provided by the MEYS chapter (excluding operational programmes), 282 million CZK by the remaining national budget chapters, 102 million CZK came from abroad, a sum of 964 million CZK was provided in the form of subsidies for the Research and Development for Innovation Operational Programme and an additional 113 million CZK in the form of subsidies for the Education for Competitiveness Operational Programme. The non-capital subsidy for research and development amounted to 1,252 million CZK (i.e. 25 % of the overall non-capital revenue); an additional sum of 913 million CZK comprised capital subsidies. Returns to the state budget amounted to 7,271 thou. CZK, i.e. a total of 0.35 % of the subsidies received.

A detailed analysis of the funds received from public sources by area of activity and including the relevant financial settlement with the state budget is provided in Table 5, broken down by provider and purpose:

- education and science, research, development and innovation, artistic and other creative activities (Table 5a)
- research and development (Table 5b)
- programme funding (Table 5c)
- structural funds (Table 5d)

The tables are structured similarly, containing information relevant to the amount of funding received by the university from public sources and including figures detailing the proportion of subsidy-allocated funding spent (account balance 69\* -subsidy), returned to the state budget and/or transferred to internal funds. In the case of operational programmes with targeted funding associated with a period of over one year, the table is adjusted as needed.

The tables include all available university sources, i.e. including public funds associated with the activities of the Accommodation and Catering Services.

Table 5 Public university funding sources in 2011: sources obtained and utilized (in thou. CZK)

Item	Item No.	I. Common sources		II. Capital sources		III. Total	
		obtained	utilized	obtained	utilized	obtained	utilized
		1	2	3	4	5	6
<b>Resources acquired from public sources (subsidies and contributions) – Czech Republic and international (items Nos. 2 + 27)</b>							
of which: 1. resources obtained from (via) the state budget of the Czech Republic (items Nos. 3 + 13 + 20)	1	3 622 782	3 615 509	1 210 792	1 210 311	4 833 575	4 825 820
of which: obtained from MEYS chapter (items Nos. 4 + 7)	2	3 463 324	3 457 274	1 189 295	1 188 814	4 652 620	4 646 088
of which: structural funds subsidies (3) (items Nos. 5 + 6)	3	3 141 405	3 139 490	1 182 214	1 181 779	4 323 620	4 321 269
of which: subsidies associated with educational activities	4	401 962	401 924	882 281	882 281	1 284 244	1 284 205
R&D subsidies	5	204 095	204 095	2 729	2 729	206 824	206 824
other subsidies (items Nos. 8 + 12)	6	197 868	197 829	879 552	879 552	1 077 420	1 077 381
of which: subsidies associated with educational activities (items Nos. 9 + 10 + 11)	7	2 739 443	2 737 566	299 933	299 498	3 039 376	3 037 064
contribution	8	2 068 410	2 068 160	267 739	267 614	2 336 149	2 335 774
subsidies associated with asset reproduction programmes	9	1 881 583	1 881 583	163 000	163 000	2 044 583	2 044 583
other subsidies	10			71 322	71 322	71 322	71 322
R&D subsidies	11	186 827	186 577	33 417	33 292	220 244	219 869
obtained from other state budget chapters (items Nos. 14 + 17)	12	671 033	669 406	32 194	31 884	703 227	701 290
of which: EU operational programme subsidies (items Nos. 15 + 16)	13	285 788	281 669	7 030	6 984	292 818	288 653
of which: subsidies associated with educational activities	14	2 777	2 777	5 562	5 562	8 339	8 339
R&D subsidies	15	2 777	2 777	5 562	5 562	8 339	8 339
other subsidies (items Nos. 18 + 19)	16					0	0
of which: subsidies associated with educational activities	17	283 011	278 892	1 468	1 422	284 479	280 314
R&D subsidies	18	2 605	2 570			2 605	2 570
obtained from local authority budgets (items Nos. 21 + 24)	19	280 406	276 322	1 468	1 422	281 874	277 744
of which: EU operational programme subsidies (items Nos. 22 + 23)	20	36 131	36 115	51	51	36 182	36 166
of which: subsidies associated with educational activities	21	18 367	18 367	51	51	18 418	18 418
R&D subsidies	22	18 367	18 367	51	51	18 418	18 418
other subsidies (items Nos. 25 + 26)	23					0	0
of which: subsidies associated with educational activities	24	17 764	17 748	0	0	17 764	17 748
R&D subsidies	25	17 764	17 748			17 764	17 748
of which: 2. international public sources (obtained directly by the university) (items Nos. 28 + 29)	26					0	0
subsidies associated with educational activities	27	159 458	158 235	21 497	21 497	180 955	179 732
R&D subsidies	28	56 967	56 909	21 497	21 497	78 464	78 406
	29	102 491	101 326			102 491	101 326

Item	Item No.	I. Common sources		II. Capital sources		III. Total	
		obtained	utilized	obtained	utilized	obtained	utilized
		1	2	3	4	5	6
<b>TOTAL 1 (items Nos. 31 + 36)</b>							
of which: subsidies associated with educational activities (items Nos. 32 + 33 + 34 + 35)	30	3 622 783	3 615 509	1 210 792	1 210 311	4 833 575	4 825 820
of which: obtained from MEYS chapter (items Nos. 5 + 8)	31	2 370 985	2 370 626	297 578	297 453	2 668 563	2 668 079
obtained from other state budget chapters (items Nos. 15 + 18)	32	2 272 505	2 272 255	270 468	270 343	2 542 973	2 542 598
obtained from local authority budgets (items Nos. 22 + 25)	33	5 382	5 347	5 562	5 562	10 944	10 909
	34	36 131	36 115	51	51	36 182	36 166

	international public sources (obtained directly by the university) (item No. 28)	35	56 967	56 909	21 497	21 497	21 497	78 464	78 406
	R&D subsidies (items Nos. 37 + 38 + 39 + 40)	36	1 251 798	1 244 883	913 214	913 214	912 858	2 165 012	2 157 741
	of which: obtained from MEYS chapter (items Nos. 6 + 12)	37	868 901	867 235	911 746	911 746	911 436	1 780 647	1 778 671
	obtained from other state budget chapters (items Nos. 16 + 19)	38	280 406	276 322	1 468	1 468	1 422	281 874	277 744
	obtained from local authority budgets (items Nos. 23 + 26)	39	0	0	0	0	0	0	0
	international public sources (obtained directly by the university) (item No. 29)	40	102 491	101 326	0	0	0	102 491	101 326
	<b>TOTAL 2 (items Nos. 42 + 46)</b>	41	3 622 783	3 615 509	1 210 792	1 210 792	1 210 311	4 833 575	4 825 820
	of which: subsidies associated with educational activities (items Nos. 43 + 44 + 45)	42	2 370 985	2 370 626	297 578	297 578	297 453	2 668 563	2 668 079
	of which: EU structural funds subsidies (items Nos. 5 + 15 + 22)	43	225 239	225 239	8 342	8 342	8 342	233 581	233 581
	other subsidies (items Nos. 8 + 18 + 25)	44	2 088 779	2 088 478	267 739	267 739	267 614	2 356 518	2 356 092
	international public sources (obtained directly by the university) (item No. 28)	45	56 967	56 909	21 497	21 497	21 497	78 464	78 406
	R&D subsidies (items Nos. 47 + 48 + 49)	46	1 251 798	1 244 883	913 214	913 214	912 858	2 165 012	2 157 741
	of which: EU structural funds subsidies (items Nos. 6 + 16 + 23)	47	197 868	197 829	879 552	879 552	879 552	1 077 420	1 077 381
	other subsidies (items Nos. 12 + 19 + 26)	48	951 439	945 728	33 662	33 662	33 306	985 101	979 034
	international public sources (obtained directly by the university) (item No. 29)	49	102 491	101 326	0	0	0	102 491	101 326

**Table 5a Funding provided for education and science, research, development and innovation, artistic and other creative activities in 2011 (in thou. CZK)**

(excluding programme funding, operational programmes and R&D funding)

	Type of subsidy (subsidy items and indicators)	Resources from public sources – common				Resources from public sources – capital				Resources from public sources – total				Transfers to funds (from columns b, d)				returns		Returns of unused sources j=e-f	Other utilized non-public sources k	Total sources utilized l=f+k
		obtained		utilized		obtained		utilized		obtained		utilized		FRIA		Operating Fund		Special Purpose Fund				
		a	b	c	d	e=a+c	f=b+d	g	h	i	NIF	INV	j=e-f									
1	MEYS	2 068 410	2 068 160	196 417	196 292	2 264 827	2 264 452	7 237	224 049	757	250	125	375						0	2 264 452		
2	Contribution	1 881 583	1 881 583	163 000	163 000	2 044 583	2 044 583	7 237	224 049	0	0	0	0						0	2 044 583		
3	A+B Degree programme and associated creative activities	1 612 453	1 612 453	163 000	163 000	1 775 453	1 775 453	7 237	218 486		0	0	0							1 775 453		
4	C Scholarships in support of studies in doctoral degree programmes	148 340	148 340			148 340	148 340		5 097		0	0	0							148 340		
5	D International students and international collaborations	3 931	3 931			3 931	3 931		1		0	0	0							3 931		
6	F Educational Policy Fund	1 790	1 790			1 790	1 790				0	0	0							1 790		
7	M Other activities	2 402	2 402			2 402	2 402		54		0	0	0							2 402		
8	S Bursary	4 833	4 833			4 833	4 833		252		0	0	0							4 833		
9	U Grant in Support of Accommodation	107 834	107 834			107 834	107 834		159		0	0	0							107 834		
10	Subsidies	186 827	186 577	33 417	33 292	220 244	219 869	0	0	757	250	125	375						0	219 869		
11	D International students and international collaborations	38 098	38 063			38 098	38 063			757	35	0	35							38 063		
12	F Educational Policy Fund					0	0				0	0	0							0		
13	G Higher Education Development Fund	7 593	7 456	6 470	6 349	14 063	13 805				137	121	258							13 805		
14	I Development programmes	112 593	112 515	25 247	25 243	137 840	137 758				78	4	82							137 758		
15	J Accommodation and catering subsidies	28 133	28 133			28 133	28 133				0	0	0							28 133		
16	M Other activities			1 700	1 700	1 700	1 700				0	0	0							1 700		
17	other MEYS departments	410	410			410	410				0	0	0							410		
18	Other state budget chapters	2 605	2 570	0	0	2 605	2 570	0	0	0	35	0	35						50	2 620		
19	Ministry of Culture	786	786			786	786				0	0	0							786		
20	Ministry of Foreign Affairs of the Czech Republic	535	528			535	528				7	0	7							528		
21	Ministry of Health of the Czech Republic	947	919			947	919				28	0	28							919		
22	Ministry of the Environment	334	334			334	334				0	0	0						50	384		
23	de minimis support	3	3			3	3						0							3		
24	Local authority budgets	17 764	17 748	0	0	17 764	17 748	0	0	0	16	0	16						7	17 755		
25	Brno City Municipality	105	105	0	0	105	105				0	0	0						7	112		
26	South Moravian region	17 659	17 643			17 659	17 643				16	0	16							17 643		
27	International sources (obtained directly by the university)	56 967	56 909	21 497	21 497	78 464	78 406	0	0	26 113	58	0	58						3 870	82 276		
28	EU funds, no co-financing by Czech Republic	43 953	43 896	0	0	43 953	43 896	0	0	21 376	57	0	57						0	43 896		
29	LLP Erasmus	41 442	41 385			41 442	41 385				57	0	57							41 385		
30	Jean Monet	59	59			59	59				0	0	0							59		
31	Leonardo da Vinci	260	260			260	260			94	0	0	0							260		
32	Tempus	631	631			631	631			102	0	0	0							631		
33	other EU subsidies	1 561	1 561			1 561	1 561				0	0	0							1 561		
34	subsidies from abroad	6 708	6 707			6 708	6 707			4 737	1	0	1							6 707		
35	Norwegian Financial Mechanisms	6 306	6 306	21 497	21 497	27 803	27 803				0	0	0						3 870	31 673		
36	T o t a l	2 145 746	2 145 387	217 914	217 789	2 363 660	2 363 176	7 237	224 049	26 870	359	125	484						3 927	2 367 103		

## Note on Table 5a

1. Column "obtained" – amount of public sources obtained by MU according to the provider's Decision in a given calendar year, excluding subsidies for long-term projects from selected providers, which cover periods of time not coinciding with the calendar year (e.g. South Moravian Region, Ministry of Foreign Affairs, international sources, EEA/NFM) – in such cases, "obtained" = "utilized"
2. "utilized" – financial sources utilized by MU in 2011 for a given purpose (including transfers to funds in accordance with the Higher Education Act)
3. Column j. – non-investment returns constituted 74 % of the total 484 thou. CZK.
4. Column k. – non-public sources (from supplementary or other main activities), used to co-finance projects. The most significant amount of funding constitutes capital expenditures (from FRIA) utilized in the Former Jesuit College Reconstruction – Central European Centre for Cultural Heritage project, taking place with the assistance of the EEA/Norwegian Financial Mechanisms. In addition to non-public funding sources, a range of projects – worth approximately 3 million CZK – have been co-financed by the relevant public sources, i.e. primarily the contribution for educational activities.
5. item No. 17 – subsidies for the Surveys of Multicultural Education project funded by the MEYS Department of Prevention, Special Education and Institutional Education.
6. item No. 35 – EEA/Norwegian Financial Mechanisms  
The Ministry of Finance helped provide MU with subsidies from the EEA/Norwegian Financial Mechanisms for the Telč – Former Jesuit College Reconstruction – Central European Centre for Cultural Heritage (CZ 0106) project. While EEA/Norwegian Financial Mechanisms subsidies account for 85 % of the total eligible costs, 15 % is co-financed by MU. The subsidy was approved in the maximum amount of 4,922,278 EUR (28.50 CZK/EUR), expenses are paid retroactively in CZK following the submission of monitoring reports and requests for payment. The project was implemented from 17 December 2008 to 30 April 2011. As of 31 December 2011 subsidies amounting to 109 million CZK had been repaid, an additional amount of 8 million CZK remained to be repaid in 2012. See the following table for detailed information.

Table MU 3 EEA/Norwegian Financial Mechanisms (in thou. CZK)

Item No.		PLANNED BUDGET				ACTUAL EXPENDITURES				subsidies disbursed as of 31 December	co-financing + pre-financing from MU sources (Items Nos. 7 + 8 + pre-financing)	balance to be paid + / - to be paid out
		Total	Eligible costs		Ineligible costs	Total utilized as of 31 December	Eligible costs		Ineligible costs			
		1	EEA/Norwegian grants subsidies (max. 85 %)	Co-financing MU (min. 15 %)	4	5	EEA/Norwegian grants subsidies (max. 85 %)	Co-financing MU (min. 15 %)	8	9	10	columns 6–9
<b>1</b>	<b>Total (NIF + INV)</b>	<b>165 732</b>	<b>119 379</b>	<b>22 516</b>	<b>23 837</b>	<b>139 952</b>	<b>117 493</b>	<b>21 818</b>	<b>641</b>	<b>109 355</b>	<b>115 462</b>	<b>8 138</b>
2	NIF	12 541	10 046	1 773	722	8 412	6 965	1 456	-9	6 965	1 121	0
3	INV	153 191	109 333	20 743	23 115	131 540	110 528	20 362	650	102 390	114 341	8 138
4	Of which NIF	12 541	10 046	1 773	722	8 412	6 965	1 456	-9	6 965	1 121	0
5	2009	319	271	48		390	333	59	-2	333	57	0
6	2010	492	418	74		362	326	37	-1	0	36	326
7	2011	11 730	9 357	1 651	722	7 660	6 306	1 360	-6	6 632	1 028	910
8	Of which INV	153 191	109 333	20 743	23 115	131 540	110 528	20 362	650	102 390	114 341	8 138
9	2009	11 111	7 513	1 326	2 272	7 983	5 974	1 911	98	12 758	2 009	-6 784
10	2010	110 145	84 746	14 955	10 444	98 190	83 057	14 657	476	4 441	86 965	78 616
11	2011	31 935	17 074	4 462	10 399	25 367	21 497	3 794	76	85 191	25 367	-63 694

\*) interest received not eligible (likewise bank fees); negative figures are due to reductions in non-eligible expenditures

Table 5b Funding provided for research and development in 2011 – excluding EU operational programme funding (in thou. CZK)

Item No.	Support type/programme	Resources from public sources – common		Resources from public sources – capital		Resources from public sources – total		of which international sources in % f*	of which transfers to co-beneficiaries f**	of which transfers to Special Purpose Fund g	returns		Returns of unused sources h=e-f	Other utilized non-public sources i	Total sources utilized j=f+i
		obtained a	utilized b	obtained c	utilized d	obtained e=a+c	utilized f=b+d				NIF	INV			
1	MEYS	671 033	669 406	32 194	31 884	703 227	701 290	0	18 825	2 538	1 626	310	1 937	4 542	705 832
2	Institutional support	441 945	441 447	29 929	29 639	471 874	471 086	0	0	1 692	497	290	788	176	471 262
3	Institutional support for long-term research plans	143 265	142 881	13 507	13 245	156 772	156 126	0	0	1 74	383	262	646	176	156 302
4	Institutional support for long-term research organization conceptual development	291 262	291 262	16 422	16 394	307 684	307 656	0	0	1 486	0	28	28		307 656
5	Institutional support for international R&D collaboration	7 418	7 304	0	0	7 418	7 304	0	0	32	114	0	114	0	7 304
6	of which framework programmes	6 935	6 914			6 935	6 914	0	0	32	21	0	21		6 914
7	of which mobility support	483	390			483	390	0	0	0	93	0	93		390
8	Targeted support (items Nos. 9 + 17 + 20 + 23 + 24)	229 088	227 959	2 265	2 245	231 353	230 204	0	18 825	846	1 129	20	1 149	4 366	234 570
9	Primary research	37 515	37 507	165	165	37 680	37 672	0	205	12	8	0	8	1 606	39 278
10	INGO (LA)	1 646	1 646			1 646	1 646	0	205	0	0	0	0		1 646
11	INGO II (LG)	239	239			239	239	0	0	12	0	0	0		239
12	INFOZ	4 155	4 155	165	165	4 320	4 320	0	0	0	0	0	0	1 606	5 926
13	Primary research centres (LC)	28 874	28 866			28 874	28 866	0	0	0	8	0	8		28 866
14	Kontakt II (LH)	1 402	1 402			1 402	1 402	0	0	0	0	0	0		1 402
15	COST (OC)	200	200			200	200	0	0	0	0	0	0		200
16	COST CZ (LD)	999	999			999	999	0	0	0	0	0	0		999
17	Applied research	49 989	49 304	0	0	49 989	49 304	0	16 320	0	685	0	685	2 223	51 527
18	Research centres (1M)	45 954	45 302			45 954	45 302	0	16 320	0	652	0	652	2 223	47 525
19	KONTAKT (ME)	4 035	4 002			4 035	4 002	0	0	0	33	0	33		4 002
20	National research programme	17 517	17 081	0	0	17 517	17 081	0	2 300	0	436	0	436	537	17 618
21	2B Health and quality of life	16 859	16 430			16 859	16 430	0	2 300	0	429	0	429	537	16 967
22	2D Social-economic development of the Czech society	658	651			658	651	0	0	0	7	0	7		651
23	Specific university research	116 067	116 067	100	80	116 167	116 147	0	0	664	0	20	20		116 147
24	Large infrastructures	8 000	8 000	2 000	2 000	10 000	10 000	0	0	170	0	0	0		10 000
25	Other state budget chapters	280 406	276 322	1 468	1 422	281 874	277 744	0	43 578	2 607	4 085	46	4 131	480	278 224
24	Czech Science Foundation	187 031	184 722	203	203	187 234	184 925	0	29 197	2 266	2 309	0	2 309		184 925
25	Technology Agency of the Czech Republic	6 120	6 120	814	814	6 934	6 934	0	2 704	88	0	0	0		6 934
26	Academy of Sciences of the Czech Republic	12 015	11 999			12 015	11 999	0	0	65	17	0	17		11 999
25	Ministry of Culture	2 046	2 046	97	94	2 143	2 140	0	0	24	0	3	3	320	2 460
26	Ministry of Defence	2 789	2 789			2 789	2 789	0	0	0	0	0	0		2 789
27	Ministry of Regional Development	1 190	1 190			1 190	1 190	0	0	0	0	0	0		1 190
26	Ministry of Industry and Trade	4 280	4 218			4 280	4 218	38	0	0	62	0	62		4 218
27	Ministry of the Interior	10 728	10 629	254	254	10 982	10 883	0	0	120	99	0	99	85	10 968
28	Ministry of Foreign Affairs of the Czech Republic	75	75			75	75	0	0	0	0	0	0		75
27	Ministry of Health of the Czech Republic (IGA)	46 666	45 068	100	57	46 766	45 125	11 639	0	9	1 598	43	1 641		45 125
28	Ministry of Agriculture	3 268	3 268			3 268	3 268	0	0	35	0	0	0	75	3 343
29	Ministry of the Environment	4 198	4 198			4 198	4 198	0	0	0	0	0	0		4 198
30	Local authority budgets	0	0										0		
31	International sources (obtained directly by the university)	102 491	101 326	0	0	102 491	101 326	0	0	81 827	1 165	0	1 165	0	101 326
32	EU R&D framework programmes	99 654	98 489	0	0	99 654	98 489	0	0	81 405	1 165	0	1 165	0	98 489
33	EU FP 5 and FP 6	110	15			110	15	75	0	4	95	0	95		15
34	EU FP 7	99 544	98 474			99 544	98 474	75	0	81 400	1 070	0	1 070		98 474
35	NATO grants	226	226	0	0	226	226	100	0	0	0	0	0		226
36	other international subsidies	2 611	2 611			2 611	2 611	100	0	422	0	0	0	5 022	2 611
37	Total	1 053 930	1 047 054	33 662	33 306	1 087 592	1 080 360	62 403		86 972	6 876	356	7 232		1 085 382

**Note on Table 5b:**

1. Column “obtained” – amount of public sources obtained by MU according to the provider’s Decision in a given calendar year, excluding subsidies for long-term projects from selected providers, which cover periods of time not coinciding with the calendar year (e.g. subsidies from abroad) – in such cases, “obtained” = “utilized”
2. “utilized” – financial sources utilized by MU in 2011 for a given purpose (including transfers to funds in accordance with the Higher Education Act)
3. column f\*\* – of the total 62,403 thou. CZK, an amount of 62,346 thou. CZK constituted transfer of non-investment sources to co-principal investigators
4. column j. – non-investment returns constituted 95% of the total 7,232 thou. CZK.
5. column k. – non-public sources (from supplementary or other main activities), used to co-finance individual R&D projects. The financing of research centres and the Information Sources for Research (INFOZ) programme comprised a majority of the funding. In addition to these non-public sources, a number of activities (e.g. research projects, basic and applied research projects, projects associated with the Technology Agency of the Czech Republic (TA CR), Internal Grant Agency of the Ministry of Health (IGA), Ministry of Defence of the Czech Republic (MO) and projects of the 7<sup>th</sup> Framework Programme) were funded from applicable public sources (e.g. institutional support, contribution for educational activities, special-purpose subsidies for international project financing).

**3.1.1.1 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” – registered under No. 233 330 in the ISPROFIN database. The program was approved by Government Resolution No. 203 of 27 February 2002 and revised by Resolution No. 986 of 20 July 2005, No. 1340 of 28 November 2007, No. 916 of 23 July 2008, No. 1306 of 19 October 2009 and No. 925 of 22 December 2010.

The programme has an approved total budget of 6.457 billion CZK and includes two separate sub-programmes. Sub-programme 233 332 covers the construction of the University Campus Bohunice (UCB) and amounts to a total value of 5,159 million CZK. Sub-programme 233 333 (completed) focused on the renovation of historical MU buildings and amounts to a total value of 1,298 million CZK.

In order to finance programme, the Czech Republic accepted a special-purpose loan totalling 95 million EUR from the European Investment Bank. Programme activities (including the financial settlement of subsidies) were financed via the Czech-Moravian Guarantee and Development Bank (CMZRB).

The programme was successfully completed in 2011. All binding programme indicators including the programme budget were observed. Total programme costs amounted to 6,442.783 million CZK, of which:

- state budget subsidies – chapter 333 MEYS: 3,561.051 million CZK,
- repayable financial assistance: 1,775 million CZK,
- internal MU sources: 809.861 million CZK,
- Brno City Municipality contribution for infrastructure construction: 296.871 million CZK.

A portion of the funding supplied by the state budget – 1,775 million CZK – was provided in the form of repayable financial assistance; the sum must be repaid by MU by 2030. The first instalment, worth 104 million CZK, was repaid in 2011 in accordance with the payment schedule.

The programme – carried out between 2002 and 2011 – included the following:

- Renovation and modernization of existing buildings in the historical Brno city centre, most significantly the large-scale reconstruction of the structural elements of selected buildings, infrastructure renovation, renovation of educational, laboratory and other spaces and the modernization of laboratory equipment and information and audiovisual technologies (Sub-programme 233 333);
- Construction of the University Campus Bohunice, designed to house the non-clinical fields of study of the Faculty of Medicine, the biological and chemical fields of the Faculty of Science and the entire Faculty of Sports Studies (Sub-programme 233 330).

**Table MU 4 Sub-programme 233 330 – project financing by year (in thou. CZK)**

	year	subsidy MEYS	Brno City Municipality	repayable financial assistance	FRIA	INV total	NIF	total
		1	2	3	4	5	6	7
<b>Planned</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>
	2002	9 999	0	0	114 793	124 792	4 044	128 836
	2003	306 152	0	0	95 709	401 861	21 731	423 592
	2004	273 202	0	0	112 147	385 349	3 214	388 563
	2005	828 976	11 070	0	63 928	903 974	50 582	954 556
	2006	744 223	155 026	200 000	55 810	1 155 059	5 628	1 160 687
	2007	228 863	99 038	510 017	62 166	900 084	84 758	984 842
	2008	319 735	31 737	246 065	12 336	609 873	8 910	618 783
	2009	575 296	0	608 495	8 589	1 192 380	14 284	1 206 664
	2010	203 452	0	210 423	39 526	453 401	51 706	505 107
	2011	85 307	0	0	0	85 307	0	85 307
<b>Actual expenses</b>		<b>3 561 051</b>	<b>296 871</b>	<b>1 775 000</b>	<b>565 004</b>	<b>6 197 926</b>	<b>244 857</b>	<b>6 442 783</b>
	2002	9 999	0	0	114 793	124 792	4 044	128 836
	2003	306 152	0	0	95 709	401 861	21 731	423 592
	2004	273 170	0	0	112 147	385 317	3 214	388 531
	2005	828 976	11 070	0	63 928	903 974	50 582	954 556
	2006	744 223	155 026	200 000	55 810	1 155 059	5 628	1 160 687
	2007	228 863	99 038	510 017	62 166	900 084	84 758	984 842
	2008	319 735	31 737	246 065	12 336	609 873	8 910	618 783
	2009	575 296	0	608 495	8 589	1 192 380	14 284	1 206 664
	2010	203 315	0	210 423	39 526	453 264	51 706	504 970
	2011	71 322	0	0	0	71 322	0	71 322
<b>Returned</b>		<b>14 154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14 154</b>	<b>0</b>	<b>14 154</b>

Non-utilized financial state budget resources were returned to the CNB account via the Czech-Moravian Guarantee and Development Bank (CMZRB).

**Table MU 4a Sub-programme 233 332 – University Campus Bohunice Construction (in thou. CZK)**

	year	subsidy MEYS	Brno City Municipality	repayable financial assistance	FRIA	INV total	NIF	total
		1	2	3	4	5	6	7
<b>Planned</b>		<b>2 693 143</b>	<b>296 871</b>	<b>1 775 000</b>	<b>208 854</b>	<b>4 973 868</b>	<b>184 972</b>	<b>5 158 840</b>
	2002	9 999			1 599	11 598	4 044	15 642
	2003	157 183			3 259	160 442	12 816	173 258
	2004	85 589			44 137	129 726	26	129 752
	2005	562 850	11 070		22 794	596 714	19 342	616 056
	2006	646 049	155 026	200 000	24 355	1 025 430		1 025 430
	2007	153 444	99 038	510 017	60 454	822 953	82 754	905 707
	2008	213 974	31 737	246 065	4 141	495 917		495 917
	2009	575 296		608 495	8 589	1 192 380	14 284	1 206 664
	2010	203 452	0	210 423	39 526	453 401	51 706	505 107
	2011	85 307				85 307		85 307
<b>Actual expenses</b>		<b>2 678 989</b>	<b>296 871</b>	<b>1 775 000</b>	<b>208 854</b>	<b>4 959 714</b>	<b>184 972</b>	<b>5 144 686</b>
	2002	9 999			1 599	11 598	4 044	15 642
	2003	157 183			3 259	160 442	12 816	173 258
	2004	85 557			44 137	129 694	26	129 720
	2005	562 850	11 070		22 794	596 714	19 342	616 056
	2006	646 049	155 026	200 000	24 355	1 025 430		1 025 430
	2007	153 444	99 038	510 017	60 454	822 953	82 754	905 707
	2008	213 974	31 737	246 065	4 141	495 917		495 917
	2009	575 296		608 495	8 589	1 192 380	14 284	1 206 664
	2010	203 315		210 423	39 526	453 264	51 706	504 970
	2011	71 322	0	0		71 322		71 322
<b>Returned</b>		<b>14 154</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14 154</b>	<b>0</b>	<b>14 154</b>

As of 31 December 2011, a total of 5,144.686 million CZK of the Sub-programme 233 332 funding had been utilized, of which: 2,679.989 million CZK in state budget subsidies, 1,775 million CZK in repayable financial assistance, 296.871 million CZK in infrastructure subsidies provided by the Brno Municipal Authority and 393.826 million CZK in internal funding.

The University Campus Bohunice covers approximately 39,183 m<sup>2</sup> of new floor space, comprising 17,755 m<sup>2</sup> designated for instruction, 11,205 m<sup>2</sup> of laboratory space and scientific research facilities, 3,899 m<sup>2</sup> of office space for academic employees and 1,832 m<sup>2</sup> of administrative office space.

**Table MU 4b Sub-programme 233 333 – Reconstruction of MU Historical Buildings (in thou. CZK)**

	year	subsidy MEYS	Brno City Municipality	repayable financial assistance	FRIA	INV total	NIF	total
		1	2	3	4	5	6	7
<b>Planned</b>		<b>882 062</b>	<b>0</b>	<b>0</b>	<b>356 150</b>	<b>1 238 212</b>	<b>59 885</b>	<b>1 298 097</b>
	2002		0	0	113 194	113 194	0	113 194
	2003	148 969	0	0	92 450	241 419	8 915	250 334
	2004	187 613	0	0	68 010	255 623	3 188	258 811
	2005	266 126	0	0	41 134	307 260	31 240	338 500
	2006	98 174	0	0	31 455	129 629	5 628	135 257
	2007	75 419	0	0	1 712	77 131	2 004	79 135
	2008	105 761	0	0	8 195	113 956	8 910	122 866
<b>Actual expenses</b>		<b>882 062</b>	<b>0</b>	<b>0</b>	<b>356 150</b>	<b>1 238 212</b>	<b>59 885</b>	<b>1 298 097</b>
	2002		0	0	113 194	113 194	0	113 194
	2003	148 969	0	0	92 450	241 419	8 915	250 334
	2004	187 613	0	0	68 010	255 623	3 188	258 811
	2005	266 126	0	0	41 134	307 260	31 240	338 500
	2006	98 174	0	0	31 455	129 629	5 628	135 257
	2007	75 419	0	0	1 712	77 131	2 004	79 135
	2008	105 761	0	0	8 195	113 956	8 910	122 866
<b>Returned</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Sub-programme 233 333 was launched in 2002 and completed in 2008. Overall costs amounted to 1,298.097 million CZK, of which 882.062 million CZK was provided by the MEYS chapter and 416.035 million CZK came from internal MU sources.

A detailed overview of funding sources applicable to Programme 233 330 is provided in Table 5c.

**Table 5c Funding asset reproduction programmes (in thou. CZK)**

Item No.	Identification No. EDS (ISPROFIN)	Project	Resources from public sources – common		Resources from public sources – capital		Resources from public sources – total		Returns of unused sources g=e-f
			obtained	utilized	obtained	utilized	obtained	utilized	
			a	b	c	d	e=a+c	f=b+d	
1	233 330	MU – University Campus Bohunice construction			71 322	71 322	71 322	71 322	0
2	<b>Total</b>		<b>0</b>	<b>0</b>	<b>71 322</b>	<b>71 322</b>	<b>71 322</b>	<b>71 322</b>	<b>0</b>

Item No.	Identification No. EDS (ISPROFIN)	Project	Internal utilized	Total other utilized non-public sources	Total sources utilized
			h	i	j=f+h+i
1	233 330	MU – University Campus Bohunice construction	0	0	1
2	<b>Total</b>		<b>0</b>	<b>0</b>	<b>1</b>

All equipment purchases and technical facilities at the University Campus Bohunice were finalized in 2011; programme 233 330 expenditures in that year amounted to 71.322 million CZK from the state budget.

Table 5d Funding structural fund programmes – 2011 (in thou. CZK)

Item No.	Operational programme/priority axis/support area	R&D	Resources from public sources – common		Resources from public sources – capital		Resources from public sources – total		of which EU in %	of which transfers to co-principal investigators	Unused public sources obtained	Returns of unused sources	Other utilized non-public sources total	Total sources utilized
			obtained a	utilized b	obtained c	utilized d	obtained e=a+c	utilized f=b+d						
1	MEYS		401 963	401 924	882 281	882 281	1 284 244	1 284 205		683 370	39	39	0	1 284 205
2	ECOP – Education for Competitiveness		313 245	313 206	7 002	7 002	320 247	320 208		51 005	39	39	0	320 208
	PA 1 – Initial Education		21 304	21 304	882	882	22 186	22 186		0	0	0	0	22 186
3	1.1. Increasing quality in education		7 966	7 966	0	0	7 966	7 966	85,00	0	0	0		7 966
4	1.2 Equal opportunities for children and pupils including children and pupils with special educational needs		8 735	8 735	200	200	8 935	8 935	85,00	0	0	0		8 935
5	1.3 Further Education for the employees of schools and school facilities		4 603	4 603	682	682	5 285	5 285	85,00	0	0	0		5 285
3	PA 2 – Tertiary education, research and development		291 941	291 902	6 120	6 120	298 061	298 022		51 005	39	39	0	298 022
4	2.2 University education		160 192	160 192	1 847	1 847	162 039	162 039	85,00	12 420	0	0	0	162 039
5	2.3 Total human resources		63 275	63 236	2 581	2 581	65 856	65 817	85,00	5 721	39	39		65 817
6	2.3 R&D human resources	R&D	56 838	56 799	2 581	2 581	59 419	59 380	85,00	830	39	39		
7	2.3 Human resources		6 437	6 437	0	0	6 437	6 437	85,00	4 891				
8	2.3 Total partnerships and networks		68 474	68 474	1 692	1 692	70 166	70 166	85,00	32 864				70 166
9	2.3 R&D partnerships and networks	R&D	52 312	52 312	1 692	1 692	54 004	54 004	85,00	27 327				
10	2.4 Partnerships and networks		16 162	16 162	0	0	16 162	16 162	85,00	5 537	0	0		
11	RDIOP – Research and Development for Innovation		88 718	88 718	875 279	875 279	963 997	963 997		632 365	0	0	0	963 997
12	PA 1 – European centres of excellence		74 933	74 933	696 288	696 288	771 221	771 221		632 365	0	0	0	771 221
13	1.1 European centres of excellence	R&D	74 933	74 933	696 288	696 288	771 221	771 221	85,00	632 365	0	0		771 221
14	PA 2 – Regional R&D centres		10 181	10 181	152 968	152 968	163 149	163 149		0	0	0	0	163 149
15	2.1 Regional R&D centres	R&D	10 181	10 181	152 968	152 968	163 149	163 149	85,00	0	0	0	0	163 149
16	PA 3 – Commercialization and popularization of R&D		3 319	3 319	6 992	6 992	10 311	10 311		0	0	0	0	10 311
17	3.2 Promotion and providing information on R&D results	R&D	3 319	3 319	6 992	6 992	10 311	10 311	85,00	0	0	0	0	10 311
18	PA 4 – Infrastructure for research-related teaching at universities		285	285	19 031	19 031	19 316	19 316		0	0	0	0	19 316
19	4.1 Infrastructure for research-related teaching at universities	R&D	285	285	19 031	19 031	19 316	19 316	85,00	0	0	0	0	19 316
20	Other state budget chapters		2 777	2 777	5 562	5 562	8 339	8 339		919	0	0	8 810	17 149
21	Ministry of the Environment – OP Environment – SEF CR		0	0	5 562	5 562	5 562	5 562		0	0	0	8 578	14 140
22	PA 3 – Renewable energy sources				5 562	5 562	5 562	5 562	85,00	0	0	0	8 578	14 140
23	European Territorial Cooperation Austria–Czech Republic 2007–2013		2 777	2 777	0	0	2 777	2 777		919	0	0	232	3 009
24	CoReTech		919	919			919	919	94,40	919	0	0	232	1 151
25	Monarinet		430	430			430	430	94,40	0	0	0		430
26	i-com		1 428	1 428			1 428	1 428	94,40	0	0	0		1 428
27	Local authority budgets		18 367	18 367	51	51	18 418	18 418		2 242	0	0	0	18 418
28	South Moravian Region – ECOP – Education for Competitiveness		18 367	18 367	51	51	18 418	18 418		2 242	0	0	0	18 418
29	PA 1 – Initial Education		18 367	18 367	51	51	18 418	18 418		2 242	0	0	0	18 418
30	1.1. Increasing quality in education		4 574	4 574	0	0	4 574	4 574	85,00	1 650	0	0		4 574
31	1.3 Further Education for the employees of schools and school facilities		13 793	13 793	51	51	13 844	13 844	85,00	592	0	0		13 844
32	Total		423 107	423 068	887 894	887 894	1 311 001	1 310 962	0	686 531	39	39	8 810	1 319 772
of which:			197 868	197 829	879 552	879 552	1 077 420	1 077 381		660 522	39	39	0	963 997
excluding R&D			225 239	225 239	8 342	8 342	233 581	233 581		26 009			8 810	355 775

**Note on Table 5d:**

1. Column “obtained” – corresponds to the amount “utilized” + potential returns. For projects in which the decision is granted for a period in excess of one calendar year, the right to subsidies in that calendar year is considered to be equivalent to the sum total of eligible expenditures booked against the targeted subsidy in that year.
2. “utilized” – financial sources utilized by MU in 2011 for a given purpose
3. Column h – following a MEYS-issued motion, project No. CZ.1.07/2.3.00/09.0193 (Education of R&D workers at Masaryk University and University of Veterinary and Pharmaceutical Sciences – endoscopic examination techniques and endoscopically-assisted minimally invasive surgery using new materials) returned an amount of 39,444.36 CZK, i.e. an amount corresponding to interest deposited in the project bank account (interest received reduces grant opportunities), in March 2012.
4. item No. 6 and item No. 9 – following a MEYS-issued motion, ECOP projects listed under Priority Axis 2.3 and 2.4 have been divided into those that are registered in the Central Register of R&D Projects and those that are not. Projects were included in the Central Register of R&D Projects by the provider, i.e. the Ministry of Education (3/2012).
5. items Nos. 23 to 26 – European Territorial Cooperation projects are financed from public funds as follows: EU (94.4 %) and Czech Republic (5.6 %) via the Ministry of Regional Development chapter.
6. column f\*\* – of the total 686,531 thou. CZK, an amount of 85,672 thou. CZK constituted transfer of non-investment sources to co-beneficiaries (included under “utilized”), with investment sources amounting to 600,859 thou. CZK; the most extensive transfer sum was associated with the Central European Institute of Technology – CEITEC.
7. column k – funds from private sources used for co-financing projects listed in the table. In the case of the Operational Programme Environment project, the figures refer to required co-investment expenditures by the grant recipient. The entire amount was provided by FRIA. In the case of the CoReTech project, the figures refer to non-investment expenditures – differences arising from EUR to CZK subsidy exchange rates. Projects (and especially their ineligible costs) were simultaneously co-financed by funding from public sources (primarily from the contribution for educational activities or the Operating Fund, Development project funding designed to support the Operational Programme). Such funds were used to finance e.g. salaries, priority axis No. 4 RDIOP project team travel expenses, moving costs and other non-eligible expenses. Furthermore, an amount of 139 thou. CZK was used to co-finance the i-com project (10 %) – these funds were secured from the contribution for educational activities and institutional support.

Table MU 5 ECOPE in detail – independent financing in 2011 and throughout programme duration (in thou. CZK)

provider	priority axis	subsidy area	number of projects	Approved support in CZK			utilized in 2011			obtained total as of 31 December 2011			approved – obtained total (to be paid out)		
				Total	NIF	INV	Total	NIF	INV	Total	NIF	INV	Total	NIF	INV
				col. 1	col. 2	col. 3	col. 4	col. 5	col. 6	col. 7	col. 8	col. 9	col. 1 - col. 7	col. 2 - col. 8	col. 3 - col. 9
MEYS	1	1.1	2	23 224	23 224	0	8 481	8 481	0	15 742	15 742	0	7 482	7 482	0
		1.2	2	24 296	24 096	200	2 634	2 434	200	11 619	11 419	200	12 677	12 677	0
		1.3	1	14 678	13 996	682	1 995	1 551	444	9 103	8 658	444	5 576	5 338	238
	PA 1 Total	5		62 198	61 317	882	13 109	12 465	644	36 463	35 819	644	25 735	25 497	238
		2.2	73	1 362 342	1 298 821	63 520	139 332	138 386	947	402 124	395 955	6 169	960 217	902 866	57 351
		2.3 R&D	25	466 250	459 426	6 825	153 880	149 770	4 110	228 731	222 133	6 598	237 520	237 293	227
	2	2.3	4	289 935	289 935	0	12 557	12 557	0	12 557	12 557	0	277 378	277 378	0
		2.3	29	756 185	749 360	6 825	166 437	162 327	4 110	241 288	234 690	6 598	514 898	514 671	227
		2.4 R&D	10	166 963	162 633	4 331	46 998	46 525	473	144 496	141 187	3 309	22 467	21 445	1 022
		2.4	15	278 480	276 620	1 860	50 231	50 101	130	50 231	50 101	130	228 249	226 519	1 730
MEYS Total (PA 1 + PA 2)	1	2.4	25	445 443	439 253	6 191	97 229	96 626	603	194 727	191 288	3 439	250 716	247 964	2 752
		PA 2 Total	127	2 563 970	2 487 434	76 536	402 999	397 339	5 660	838 139	821 933	16 206	1 725 831	1 665 501	60 330
		1.1	1	15 971	15 078	893	5 717	5 717	0	9 709	8 817	893	6 261	6 261	0
	South Moravian Region	1.3	5	36 433	36 323	110	12 158	12 158	0	22 560	22 450	110	13 873	13 873	0
		6		52 404	51 401	1 003	17 875	17 875	0	32 270	31 267	1 003	20 134	20 134	0
		ECOP Total	138	2 678 572	2 600 152	78 420	433 983	427 679	6 304	906 872	889 020	17 853	1 771 700	1 711 133	60 567

provider	priority axis	subsidy area	number of projects	Approved support in CZK			utilized in 2011			utilized as of 31 December 2011			remaining		
				Total	NIF	INV	Total	NIF	INV	Total	NIF	INV	Total	NIF	INV
				col. 1	col. 2	col. 3	col. 10	col. 11	col. 12	col. 13	col. 14	col. 15	col. 1 - col. 13	col. 2 - col. 14	col. 3 - col. 15
MEYS	1	1.1	2	23 224	23 224	0	7 966	7 966	0	13 199	13 199	0	10 025	10 025	0
		1.2	2	24 296	24 096	200	8 935	8 735	200	13 244	13 044	200	11 053	11 053	0
		1.3	1	14 678	13 996	682	5 285	4 603	682	9 152	8 470	682	5 526	5 526	0
	PA 1 Total	5		62 198	61 317	882	22 185	21 304	882	35 594	34 713	882	26 604	26 604	0
		2.2	73	1 362 342	1 298 821	63 520	162 039	160 192	1 847	279 285	275 643	3 642	1 083 057	1 023 178	59 879
		2.3 R&D	25	466 250	459 426	6 825	59 380	56 799	2 581	100 702	95 946	4 756	365 549	363 480	2 069
	2	2.3	4	289 935	289 935	0	6 437	6 437	0	6 437	6 437	0	283 497	283 497	0
		2.3	29	756 185	749 360	6 825	65 818	63 236	2 581	107 139	102 383	4 756	649 046	646 977	2 069
		2.4 R&D	10	166 963	162 633	4 331	54 004	52 312	1 692	108 098	105 291	2 807	58 865	57 341	1 524
		2.4	15	278 480	276 620	1 860	16 162	16 162	0	16 162	16 162	0	262 318	260 458	1 860
MEYS Total (PA 1 + PA 2)	1	2.4	25	445 443	439 253	6 191	70 166	68 474	1 692	124 260	121 453	2 807	321 183	317 800	3 384
		PA 2 Total	127	2 563 970	2 487 434	76 536	298 022	291 902	6 120	510 684	499 480	11 205	2 053 286	1 987 955	65 331
		1.1	1	15 971	15 078	893	320 207	313 206	7 002	546 279	534 192	12 087	2 079 890	2 014 559	65 331
	South Moravian Region	1.3	5	36 433	36 323	110	13 843	13 793	51	11 286	10 393	893	4 685	4 685	0
		6		52 404	51 401	1 003	18 417	18 367	51	35 566	34 623	943	16 838	16 778	59
		ECOP Total	138	2 678 572	2 600 152	78 420	338 625	331 572	7 052	581 845	568 815	13 030	2 096 728	2 031 337	65 390

\*) "approved support amount in CZK" column – all values do not include fundamental budgetary changes (investment funding replacing non-investment funding)

\*\*) values corresponding to funding physically registered in project bank account in 2011

\*\*\*) values corresponding to funding physically registered in project bank account since the beginning of project implementation

Table MU 6 RDIOP in detail – independent financing in 2011 and throughout programme duration (in thou. CZK)

priorit y axis	Subsidy area	project	implementat ion	approved budget			obtained in 2011			obtained total			approved – obtained total (to be paid out)		
				Total	NIF	INV	Total	NIF	INV	Total	NIF	INV	Total	NIF	INV
				1	2	3	4	5	6	7	8	9	columns 1–7	columns 2–8	columns 3–9
1	1.1	CEITEC	2011-2015	5 246 001	1 006 934	4 239 067	1 559 907	134 811	1 425 096	1 559 907	134 811	1 425 096	3 686 094	872 123	2 813 971
RDIOP Total – PA 1				5 246 001	1 006 934	4 239 067	1 559 907	134 811	1 425 096	1 559 907	134 811	1 425 096	3 686 094	872 123	2 813 971
2	2.1	CETOEN	2010-2013	543 974	121 009	422 965	174 577	29 828	144 749	368 335	36 545	331 790	175 639	84 464	91 175
2	2.1	Centre for Low-cost Plasma and Nanotechnology Surface Treatment	2010-2014	214 068	58 204	155 864	38 100	10 700	27 400	83 700	15 569	68 131	130 368	42 635	87 733
RDIOP Total – PA 2				758 042	179 213	578 829	212 677	40 528	172 149	452 035	52 114	399 921	306 007	127 099	178 908
3	3.2	CERIT SC	2011-2013	130 369	26 925	103 444	22 966	5 478	17 488	22 966	5 478	17 488	107 403	21 447	85 956
RDIOP Total – PA 3				130 369	26 925	103 444	22 966	5 478	17 488	22 966	5 478	17 488	107 403	21 447	85 956
4	4.1	Centre for the Advancement of Research in the Liberal Arts (CARLA)	2011-2015	570 980	38 432	532 548	33 599	153	33 446	33 599	153	33 446	537 381	38 279	499 102
4	4.1	Centre of Experimental, Systematic and Ecological Biology (CESEB)	2011-2014	929 190	58 524	870 666	61 560	185	61 375	61 560	185	61 375	867 630	58 339	809 291
4	4.1	Development of infrastructure for research and instruction at FI MU (CERIT)	2011-2014	350 391	15 583	334 808	23 957	442	23 515	23 957	442	23 515	326 434	15 141	311 293
4	4.1	Centre for Research Institutes and Doctoral Studies (CVIDOS)	2011-2014	272 751	22 583	250 168	0	0	0	0	0	0	272 751	22 583	250 168
4	4.1	Infrastructure for doctoral studies at FEA MU	2011-2013	59 960	12 367	47 593	0	0	0	0	0	0	59 960	12 367	47 593
RDIOP Total – PA 4				2 183 272	147 489	2 035 783	119 116	780	118 336	119 116	780	118 336	2 064 156	146 709	1 917 447
RDIOP Total				8 317 684	1 360 561	6 957 123	1 914 666	181 597	1 733 069	2 154 024	193 183	1 960 841	6 163 660	1 167 378	4 996 282

priorit y axis	Subsidy area	project	implementat ion	approved budget			utilized in 2011			utilized total <sup>*)</sup>			approved – utilized total (available)		
				Total	NIF	INV	Total	NIF	INV	Total	NIF	INV	Total	NIF	INV
				1	2	3	4	5	6	7	8	9	columns 1–7	columns 2–8	columns 3–9
1	1.1	CEITEC	2011-2015	5 246 001	1 006 934	4 239 067	771 221	74 933	696 288	771 221	74 933	696 288	4 474 780	932 001	3 542 779
RDIOP Total – PA 1				5 246 001	1 006 934	4 239 067	771 221	74 933	696 288	771 221	74 933	696 288	4 474 780	932 001	3 542 779
2	2.1	CETOEN	2010-2013	543 974	121 009	422 965	158 211	5 257	152 954	190 023	8 995	181 028	353 951	112 014	241 937
2	2.1	Centre for Low-cost Plasma and Nanotechnology Surface Treatment	2010-2014	214 068	58 204	155 864	4 937	4 923	14	9 472	5 032	4 440	204 596	53 172	151 424
RDIOP Total – PA 2				758 042	179 213	578 829	163 148	10 180	152 968	199 495	14 027	185 468	558 547	165 186	393 361
3	3.2	CERIT SC	2011-2013	130 369	26 925	103 444	10 311	3 319	6 992	10 311	3 319	6 992	120 058	23 606	96 452
RDIOP Total – PA 3				130 369	26 925	103 444	10 311	3 319	6 992	10 311	3 319	6 992	120 058	23 606	96 452
4	4.1	Centre for the Advancement of Research in the Liberal Arts (CARLA)	2011-2015	570 980	38 432	532 548	5 580	0	5 580	5 580	0	5 580	565 400	38 432	526 968
4	4.1	Centre of Experimental, Systematic and Ecological Biology (CESEB)	2011-2014	929 190	58 524	870 666	877	0	877	877	0	877	928 313	58 524	869 789
4	4.1	Development of infrastructure for research and instruction at FI MU (CERIT)	2011-2014	350 391	15 583	334 808	12 535	33	12 502	12 535	33	12 502	337 856	15 550	322 306
4	4.1	Centre for Research Institutes and Doctoral Studies (CVIDOS)	2011-2014	272 751	22 583	250 168	72	0	72	72	0	72	272 679	22 583	250 096
4	4.1	Infrastructure for doctoral studies at FEA MU	2011-2013	59 960	12 367	47 593	253	253	0	253	253	0	59 707	12 114	47 593
RDIOP Total – PA 4				2 183 272	147 489	2 035 783	19 317	286	19 031	19 317	286	19 031	2 163 955	147 203	2 016 752
RDIOP Total				8 317 684	1 360 561	6 957 123	963 997	88 718	875 279	1 000 344	92 565	907 779	7 317 340	1 267 996	6 049 344

\*) "approved support amount in CZK" column – all values do not include fundamental budgetary changes (investment funding replacing non-investment funding)

\*\*) values corresponding to funding physically registered in project bank account in 2011

\*\*\*) values corresponding to funding physically registered in project bank account since the beginning of project implementation

\*\*\*\*) spending includes costs not yet approved for reimbursement by the provider

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

As of 31 December 2011, 138 projects amounting to a total of 2,678,572 thou. CZK had been approved for implementation under the Education for Competitiveness Operational Programme (the figure represents a cumulative sum total of all approved projects implemented in 2009, 2010 and 2011).

As of 31 December 2011, MU had received funding for 113 of the 138 projects. An overview of the sources acquired by MU under the ECOP for project purposes (with MU as beneficiary) is provided in Table MU 5. The table includes projects commenced in 2009, 2010, 2011 and 2012 regardless of whether or not the projects – launched in accordance with the relevant Decision – have received the first instalment as of 31 December 2011.

A total of 23 additional approved projects, which had received a subsidy decision, did not receive any funding as of 31 December 2011. In the case of the remaining 2 projects, no subsidy decision had been issued as of 31 December 2011.

In addition to the above mentioned projects, MU is a partner institution in 45 other ECOP projects. A total of 36 of these projects list MU as a financially co-participatory partner (in 2011, MU received a total of 21.629 million CZK from subsidy beneficiaries; a sum of 11.412 million CZK was subsequently utilized).

### **Research and Development for Innovation Operational Programme**

A total of 9 approved Research and Development for Innovation Operational Programme (RDIOP) projects were implemented in 2011; RDIOP is financed by the European Regional Development Fund (85 %) and by the state budget of the Czech Republic (15 %). Of which:

- Priority axis No. 1 – European centres of excellence – CEITEC – Central European Institute of Technology – received budget: 5,246,000 thou. CZK (of which budgeted for MU: 2,381,122 thou. CZK).
- Priority axis No. 2 – Regional R&D centres – 2 projects with a budget of 758,042 thou. CZK
- Priority axis No. 3 – R&D commercialization and popularization – 1 project (CERIT SC) – total budget: 130,369 thou. CZK.
- Priority axis No. 4 – Infrastructure for university research-based instruction – 5 projects with a total budget of 2,183,282 thou. CZK.

An overview of the sources acquired by MU under the RDIOP for project purposes (with MU as receiver) is provided in Table MU 6.

The MU Technology Transfer project – appeal 3.3 of priority axis No. 3 – was also approved and is currently being negotiated. The signing of the final subsidy allocation decision is expected in the first half of 2012.

Two priority axis No. 4 projects did not receive the allocated MEYS subsidies as of 31 December 2011. Funding utilized in their implementation by MU remains listed as project pre-financing (2,019 thou. CZK in non-investment funding and 72 thou. CZK in investment funding).

### **European Territorial Cooperation Austria–Czech Republic 2007-2013 programme CoReTech Project**

The last funding application for project M00108 – CoReTech (Cross-border Co-operation in Research and Technology Transfer Support Services) implemented within the framework of the Territorial Cross-border Co-operation Austria-Czech Republic Operational Programme and funded by the European Regional Development Fund (ERDF) was cleared in 2011 in an amount of 47,742 EUR (1,150 thou. CZK) paid out to the partner. The project was carried out from 1 January 2009 to 31 May 2010. The subsidies were limited to non-investment expenditures and only paid out after the fact. The maximum subsidy amount was set at 90 % of eligible expenditures (85 % ERDF and 5 % Czech Republic); MU was

responsible for financing the remaining 10 % of all eligible expenditures. Outside the required co-financing, MU also covered losses caused by exchange rates. The budget was approved in EUR, the following table includes project funding data in thou. CZK (an exchange rate of 1 EUR = 26 CZK was used for the purposes of project preparation).

**Table MU 7 CoReTech Project Financing (in thou. CZK)**

Item No.		Total approved budget	of which		balance – utilized as of 31 December	of which		subsidies disbursed as of 31 December	co-financing + pre-financing from MU sources	balance to be paid
			subsidies CR + state budget (90 %)	co-financing MU (10 %)		subsidies CR + state budget (90 %)	co-financing MU (10 %)			
		1	2	3	4	5	6	7	8	columns 5–7
1	<b>total</b>	<b>6 078</b>	<b>5 470</b>	<b>608</b>	<b>7 657</b>	<b>6 894</b>	<b>763</b>	<b>6 894</b>	<b>4 466</b>	<b>0</b>
2	2009	5 200	4 680	520	4 063	3 703	360	0	4 063	3 703
3	2010	878	790	88	2 443	2 272	171	2 449	171	-177
4	2011	0	0	0	1 151	919	232	4 445	232	-3 526

### iCom project

The Constructive International Communication in the Context of Information and Communication Technology (M00171) project was launched by the Faculty of Informatics in 2011 within the European Territorial Cooperation Austria–Czech Republic 2007–2013 programme. The maximum amount of applicable subsidies comprises 90 % of eligible project expenditures, which are covered by the European Regional Development Fund (85%), state budget of the Czech Republic – Ministry of Regional Development (5 %) and MU (10 %). The total MU budget stands at 238,034 EUR, with 79,345 EUR applicable to 2011. The project focuses on developing collaboration between MU, Universität Wien (principal partner) and other universities, corporations and cooperating schools in the designated programme area, utilizing the pilot year of professional doctoral studies while also including experts in the field.

### Operational Programme Environment

The Energy intensity reduction at Vinařská halls of residence in Brno project (No. CZ.1.02./3.2.00/10.08234) was launched under the Operational Programme Environment, Priority axis No. 3 – Sustainable energy resource use and co-financed by the ERDF/Cohesion Fund and the state budget of the Czech Republic (SEF). The project included the installation of insulation along external walls and the replacement of filler panels on a total area of 6,710 m<sup>2</sup>. The subsidy was granted for capital expenditures in the form of public assistance – temporary framework (the decision was issued in 2010), of which 8,951 thou. CZK in subsidies from the Cohesion Fund (85 % of eligible expenditures) and 526 thou. CZK from the SEF (5 % of eligible expenditures). Financing of eligible project costs from MU resources was approved in an amount of 1,053 thou. CZK (10 %). The project was approved for the 2010 to 2012 period; preparatory works (namely tendering procedures) were launched in 2010 with project implementation itself beginning in 2011. In 2011, eligible expenditures amounted to 6,180 thou. CZK, of which expenditures eligible for subsidy reimbursement in a total amount of 5,562 thou. CZK. As the subsidy is reimbursed retroactively, all eligible expenses were recorded in accounting as pre-payments and covered by FRIA MU.

**Table MU 8 Project funding – Energy intensity reduction at Vinařská halls of residence in Brno (in thou. CZK)**

	Total approved budget	of which		balance as of 31 December	of which		subsidies received as of 31 December	co-financing + pre-financing from MU sources	balance to be paid
		subsidies (Cohesion Fund + SEF CR) 90 %	Co-financing MU 10 %		subsidy	co-financing MU			
<b>total investment resources</b>	6 723	6 051	672	6 180	5 562	618	0	6 180	5 562
2011	6 723	6 051	672	6 180	5 562	618	0	6 180	5 562
2012	0	0	0	0	0	0	0	0	0

### Operational Programme Enterprise and Innovation (OPEI)

One project was authorized under OPEI – the CERIT Science Park project, No. 5.1 PP04/020, which calls for the construction of a scientific and technological park and business incubator specializing in information and communication technology. The project includes the construction of a new building. The project decision was issued in 2011 and is scheduled to be implemented between 1 January 2011 and 30 June 2014 at a total cost of 99.415 million CZK (85 % from structural funds and 15 % from the state budget via the Ministry of Industry and Trade). MU is responsible for project co-financing in an amount of 25 % of all eligible expenditures. No expenditures eligible for subsidy repayment have been in evidence in 2011. Subsidies are repaid on the basis of approved eligible expenditures documented by accounting and other materials.

#### 3.1.1.2 Overview of allocated public funding – 2007 to 2011 (in thou. CZK)

*Table MU 9a* Contributions/subsidies from the MEYS chapter

Item No.	subsidy type						index 11/10
		2007	2008	2009	2010	2011	
	subsidies excluding R&D	1 958 461	2 099 479	2 193 587	2 214 499	2 039 867	0,92
	<i>of which indicator A – degree programmes</i>	<i>1 591 943</i>	<i>1 697 320</i>	<i>1 765 866</i>	<i>1 783 703</i>	<i>1 881 583</i>	1,05
	accommodation and catering	18 415	25 544	24 787	38 301	28 133	0,73
	research and development	561 920	584 104	625 895	630 369	671 033	1,06
	other MEYS chapters	1 263	659	745	405	410	1,01
<b>1</b>	<b>NIF contributions/total MEYS subsidies</b>	<b>2 540 059</b>	<b>2 709 786</b>	<b>2 845 014</b>	<b>2 883 574</b>	<b>2 739 443</b>	<b>0,95</b>
	programme funding	228 863	319 735	677 008	203 315	71 322	0,35
	capital costs contribution	75 040	58 907	99 000	59 000	163 000	2,76
	other excluding R&D (Higher Education Development Fund, machinery and equipment)	48 534	66 498	61 510	43 296	33 417	0,77
	research and development	99 257	90 363	59 028	41 905	32 194	0,77
<b>2</b>	<b>total MEYS investment subsidies</b>	<b>451 694</b>	<b>535 503</b>	<b>896 546</b>	<b>347 516</b>	<b>299 933</b>	<b>0,86</b>
<b>3</b>	<b>total MEYS subsidies (items Nos. 1 + 2)</b>	<b>2 991 753</b>	<b>3 245 289</b>	<b>3 741 560</b>	<b>3 231 090</b>	<b>3 039 376</b>	<b>0,94</b>

*Table MU 9b* Subsidies from other state budget chapters and other public sources

Item No.	subsidy type						index 11/10
		2007	2008	2009	2010	2011	
<b>1</b>	<b>non-investment subsidies – other state budget</b>	<b>146 202</b>	<b>157 305</b>	<b>225 824</b>	<b>220 747</b>	<b>283 011</b>	<b>1,28</b>
<b>2</b>	<b>municipalities, local authorities, state funds</b>	<b>2 384</b>	<b>2 248</b>	<b>2 943</b>	<b>7 423</b>	<b>17 764</b>	<b>2,39</b>
<b>3</b>	<b>from abroad</b>	<b>75 159</b>	<b>78 356</b>	<b>66 286</b>	<b>93 961</b>	<b>159 458</b>	<b>1,70</b>
<b>4</b>	<b>structural funds</b>			<b>61 791</b>	<b>185 273</b>	<b>423 107</b>	<b>2,28</b>
<b>5</b>	<b>total non-investment subsidies (items Nos. 1 to 3)</b>	<b>223 745</b>	<b>237 909</b>	<b>356 844</b>	<b>507 404</b>	<b>883 340</b>	<b>1,74</b>
<b>6</b>	<b>investments – other state budget</b>	<b>6 139</b>	<b>1 855</b>	<b>5 501</b>	<b>1 331</b>	<b>1 468</b>	<b>1,10</b>
<b>7</b>	<b>local authorities</b>		<b>400</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>8</b>	<b>from abroad inc. EU</b>	<b>370</b>	<b>1 780</b>	<b>6 062</b>	<b>83 652</b>	<b>21 497</b>	<b>0,26</b>
<b>9</b>	<b>structural funds</b>			<b>3 539</b>	<b>36 748</b>	<b>887 894</b>	<b>24,16</b>
<b>10</b>	<b>total investment subsidies</b>	<b>6 509</b>	<b>4 035</b>	<b>15 102</b>	<b>121 731</b>	<b>910 859</b>	<b>7,48</b>
<b>11</b>	<b>total other subsidies (items Nos. 5 + 10)</b>	<b>230 254</b>	<b>241 944</b>	<b>371 946</b>	<b>629 135</b>	<b>1 794 199</b>	<b>2,85</b>

**Table MU 9c Total contributions/donations (non-investment + investment funding) excluding programme funding**

Item No.	subsidy type						index 11/10
		2007	2008	2009	2010	2011	
1	chapter 333 - MŠMT	2 540 059	2 709 786	2 845 014	2 883 574	2 739 443	0,95
2	other state budget sources	146 202	157 305	225 824	220 747	283 011	1,28
3	local authorities	2 384	2 248	2 943	7 423	17 764	2,39
4	from abroad inc. EU and other	75 159	78 356	66 286	93 961	159 458	1,70
5	structural funds	0	0	61 791	185 273	423 107	2,28
6	<b>total non-investment subsidies</b>	<b>2 763 804</b>	<b>2 947 695</b>	<b>3 201 858</b>	<b>3 390 978</b>	<b>3 622 783</b>	<b>1,07</b>
7	chapter 333 - MŠMT	222 831	215 768	219 538	144 201	228 611	1,59
8	other state budget sources	6 139	1 855	5 501	1 331	1 468	1,10
9	local authorities	0	400	0	0	0	
10	from abroad inc. EU	370	1 780	6 062	83 652	21 497	0,26
11	structural funds	0	0	3 539	36 748	887 894	24,16
12	<b>total investment subsidies</b>	<b>229 340</b>	<b>219 803</b>	<b>234 640</b>	<b>265 932</b>	<b>1 139 470</b>	<b>4,28</b>
13	<b>total subsidies (items Nos. 6 + 12)</b>	<b>2 993 144</b>	<b>3 167 498</b>	<b>3 436 498</b>	<b>3 656 910</b>	<b>4 762 253</b>	<b>1,30</b>

**Table MU 9d Total contributions/donations (non-investment + investment funding) including programme funding**

Item No.	subsidy type						index 11/10
		2007	2008	2009	2010	2011	
1	total non-investment subsidies 333 – MEYS	2 540 059	2 709 786	2 845 014	2 883 574	2 739 443	0,95
2	other state budget sources	146 202	157 305	225 824	220 747	283 011	1,28
3	local authorities	2 384	2 248	2 943	7 423	17 764	2,39
4	from abroad	75 159	78 356	66 286	93 961	159 458	1,70
5	structural funds	12 635	0	61 791	185 273	423 107	2,28
6	<b>total non-investment subsidies</b>	<b>2 776 439</b>	<b>2 947 695</b>	<b>3 201 858</b>	<b>3 390 978</b>	<b>3 622 783</b>	<b>1,07</b>
7	capital investments 333 – MEYS	451 694	535 503	896 546	347 516	299 933	0,86
8	other state budget sources	6 139	1 855	5 501	1 331	1 468	1,10
9	local authorities	0	400	0	0	0	
10	from abroad inc. EU	370	1 780	6 062	83 652	21 497	0,26
11	structural funds			3 539	36 748	887 894	24,16
12	<b>total investment subsidies</b>	<b>458 203</b>	<b>539 538</b>	<b>911 648</b>	<b>469 247</b>	<b>1 210 792</b>	<b>2,58</b>
13	<b>total subsidies (items Nos. 6 + 12)</b>	<b>3 234 642</b>	<b>3 487 233</b>	<b>4 113 506</b>	<b>3 860 225</b>	<b>4 833 575</b>	<b>1,25</b>

### 3.1.1.3 Public funding provided for research and development 2007–2011 (in thou. CZK)

Table MU 10a Non-investment funding in support of research and development – 2007–2011

Item No.	Provider	2007	2008	2009	2010	2011	index 11/10
<b>1</b>	<b>from MEYS chapter (table 2.1.2.1)</b>	<b>561 920</b>	<b>584 104</b>	<b>625 895</b>	<b>630 369</b>	<b>671 033</b>	<b>1,06</b>
	of which: institutional support	439 016	442 872	493 701	378 020	441 945	1,17
	institutional support according to results <sup>*)</sup>	119 959	121 970	132 462	137 586	291 262	2,12
	international collaboration		932	2 398	5 631	7 418	1,32
	Long-term research plans	319 057	319 970	358 841	234 803	143 265	0,61
	targeted support	122 904	141 232	132 194	252 349	229 088	0,91
	INFOZ, 1N	13 340	14 029	2 455	4 578	4 155	0,91
	1M research centres	41 604	40 809	42 576	46 074	45 954	1,00
	KONTAKT	2 113	5 155	3 807	4 103	5 437	1,33
	COST	2 374	1 500	1 200	500	1 199	2,40
	1K	252	0	0	0	0	
	2B Health and quality of life	22 817	29 305	30 711	30 460	16 859	0,55
	2D Social-economic development of the Czech society	1 354	2 040	1 323	1 983	658	0,33
	2E Human resources		3 603	3 991	0	0	
	LA, LG - INGO	0	611	2 050	2 349	1 885	0,80
	LC – Primary research centres	39 050	44 180	44 081	47 735	28 874	0,60
	specific research				106 567	116 067	1,09
	large infrastructures				8 000	8 000	1,00
<b>2</b>	<b>Total state budget chapters (excluding MEYS)</b>	<b>145 780</b>	<b>153 662</b>	<b>221 924</b>	<b>215 492</b>	<b>280 406</b>	<b>1,30</b>
	of which: Czech Science Foundation	75 758	91 738	124 000	133 620	187 031	1,40
	Technology Agency of the Czech Republic					6 120	
	Academy of Sciences of the Czech Republic	25 482	27 073	23 116	17 914	12 015	0,67
	IGA of the Ministry of Health of the Czech Republic	23 454	12 571	49 648	40 219	46 666	1,16
	Ministry of Culture	239	451	421	436	2 046	4,69
	Ministry of Regional Development	1 070	1 300	1 277	1 294	1 190	0,92
	Ministry of Labour and Social Affairs	5 210	3 236	450			
	Ministry of the Interior				2 202	10 728	4,87
	National Security Authority	960	1 311	1 531			
	Ministry of Industry and Trade	4 250	4 271	4 271	4 271	4 280	1,00
	State Office for Nuclear Safety	0	0	5 125	3 505		0,00
	Ministry of Foreign Affairs of the Czech Republic	0	0	0	392	75	0,19
	Ministry of Agriculture	2 859	3 098	2 496	2 321	3 268	1,41
	Ministry of the Environment	6 252	7 161	6 977	6 238	4 198	0,67
	Ministry of Defence	246	1 137	2 362	3 080	2 789	0,91
	Ministry of Transport		315	250			
<b>3</b>	<b>Municipalities, local authorities, state funds</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4</b>	<b>Total from abroad including EU and others:</b>	<b>10 685</b>	<b>39 401</b>	<b>29 483</b>	<b>38 425</b>	<b>191 209</b>	<b>6,49</b>
	of which: EU funds, co-financing by Czech Republic				3 847	88 718	23,06
	EU funds, no co-financing by Czech Republic	10 685	36 191	24 957	31 879	99 654	3,13
	from abroad	1 950	3 210	4 526	2 699	2 837	1,05
<b>5</b>	<b>Total NIF R&amp;D subsidies excluding ECOP (items Nos. 1 + 2 + 3 + 4)</b>	<b>720 335</b>	<b>777 167</b>	<b>877 302</b>	<b>884 286</b>	<b>1 142 648</b>	<b>1,29</b>
	ECOP <sup>**)</sup>					109 150	
	<b>Total NIF R&amp;D subsidies including ECOP (items Nos. 1 + 2 + 3 + 4)</b>	<b>720 335</b>	<b>777 167</b>	<b>877 302</b>	<b>884 286</b>	<b>1 251 798</b>	

<sup>\*)</sup> prior to 2009: institutional support for specific research (prior to amendment to Act No. 130/2002 Coll.)

<sup>\*\*) selected ECOP projects in priority axis 2, support areas 2.3 and 2.4, registered by MEYS in the Central Register of R&D Projects database in March 2012 as primary research projects</sup>

Table MU 10b Capital subsidies in support of research and development – 2007–2011

Item No.	Provider	2007	2008	2009	2010	2011	index 11/10
1	<b>from chapter 333 – MEYS total</b>	<b>99 257</b>	<b>90 363</b>	<b>59 028</b>	<b>41 905</b>	<b>32 194</b>	<b>0,77</b>
	of which: institutional support	83 554	88 883	58 892	39 699	29 929	0,75
	institutional support according to results <sup>*)</sup>				10 618	16 422	1,55
	Long-term research plans	83 554	88 883	58 892	29 081	13 507	0,46
	targeted support	15 703	1 480	136	2 206	2 265	1,03
	INFOZ, 1N			75	86	165	1,92
	1M research centres	540	0	0	0	0	
	COST		350				
	2B Health and quality of life	3 985	1 130	61			
	LC – Primary research centres	11 178					
	specific research				120	100	0,83
	large infrastructures				2 000	2 000	1,00
2	<b>other state budget chapters – system subsidies</b>	<b>4 250</b>	<b>1 015</b>	<b>4 545</b>	<b>1 331</b>	<b>1 468</b>	<b>1,10</b>
	of which: Czech Science Foundation	1 256	815	1 661	1 131	203	0,18
	Technology Agency of the Czech Republic					814	
	Grant Agency of AS CR	736					
	Internal Grant Agency of the Ministry of Health	332		2 884		100	
	Ministry of Culture					97	
	Ministry of the Interior					254	
	Ministry of Defence		200		200		0,00
	Ministry of Industry and Trade/State Office for Nuclear Safety/Czech Energy Agency	1 926					
3	<b>subsidies from local authority budgets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
4	<b>subsidies from abroad</b>	<b>370</b>	<b>1 485</b>	<b>87</b>	<b>33 095</b>	<b>875 279</b>	<b>26,45</b>
	of which: EU funds, co-financing by Czech Republic				32 500	875 279	26,93
	EU funds, no co-financing by Czech Republic					0	
	from abroad	370	1 485	87	595	0	0,00
5	<b>Total INV R&amp;D subsidies excluding ECOP (items Nos. 1 + 2 + 3 + 4)</b>	<b>103 877</b>	<b>92 863</b>	<b>63 660</b>	<b>76 331</b>	<b>908 941</b>	<b>11,91</b>
	ECOP <sup>**)</sup>					4 273	
	<b>Total INV R&amp;D subsidies including ECOP (items Nos. 1 + 2 + 3 + 4)</b>	<b>103 877</b>	<b>92 863</b>	<b>63 660</b>	<b>76 331</b>	<b>913 214</b>	

**Table MU 10c Total public funding support for research and development (non-investment + investment funding) – 2007–2011**

Item No.	Provider	2007	2008	2009	2010	2011	index 11/10
<b>1</b>	<b>from MEYS chapter (table 2.1.2.1)</b>	<b>661 177</b>	<b>674 467</b>	<b>684 923</b>	<b>672 274</b>	<b>703 227</b>	<b>1,05</b>
	of which: institutional support	<b>522 570</b>	<b>531 755</b>	<b>552 593</b>	<b>417 719</b>	<b>471 874</b>	1,13
	institutional support according to results <sup>*)</sup>	119 959	121 970	132 462	148 204	307 684	2,08
	international collaboration	0	932	2 398	5 631	7 418	1,32
	Long-term research plans	402 611	408 853	417 733	263 884	156 772	0,59
	targeted support	138 607	142 712	132 330	254 555	231 353	0,91
	INFOZ, 1N	13 340	14 029	2 530	4 664	4 320	0,93
	1M research centres	42 144	40 809	42 576	46 074	45 954	1,00
	KONTAKT	2 113	5 155	3 807	4 103	5 437	1,33
	COST	2 374	1 850	1 200	500	1 199	2,40
	1K	252	0	0	0	0	
	2B Health and quality of life	26 802	30 435	30 772	30 460	16 859	0,55
	2D Social-economic development of the Czech society	1 354	2 040	1 323	1 983	658	0,33
	2E Human resources	0	3 603	3 991	0	0	
	LA – INGO	0	611	2 050	2 349	1 885	0,80
	LC – Primary research centres	50 228	44 180	44 081	47 735	28 874	0,60
	specific research	0	0	0	106 687	116 167	1,09
	large infrastructures	0	0	0	10 000	10 000	1,00
<b>2</b>	<b>Total state budget chapters (excluding MEYS)</b>	<b>150 030</b>	<b>154 677</b>	<b>226 469</b>	<b>216 823</b>	<b>281 874</b>	<b>1,30</b>
	of which: Czech Science Foundation	77 014	92 553	125 661	134 751	187 234	1,39
	Technology Agency of the Czech Republic					6 934	
	Academy of Sciences of the Czech Republic	26 218	27 073	23 116	17 914	12 015	0,67
	IGA of the Ministry of Health of the Czech Republic	23 786	12 571	52 532	40 219	46 766	1,16
	Ministry of Culture	239	451	421	436	2 143	4,92
	Ministry of Regional Development	1 070	1 300	1 277	1 294	1 190	0,92
	Ministry of Labour and Social Affairs	5 210	3 236	450	0	0	
	Ministry of the Interior	0	0	0	2 202	10 982	4,99
	National Security Authority	960	1 311	1 531	0	0	
	Ministry of Industry and Trade	6 176	4 271	4 271	4 271	4 280	1,00
	State Office for Nuclear Safety	0	0	5 125	3 505	0	0,00
	Ministry of Foreign Affairs of the Czech Republic	0	0	0	392	75	0,19
	Ministry of Agriculture	2 859	3 098	2 496	2 321	3 268	1,41
	Ministry of the Environment	6 252	7 161	6 977	6 238	4 198	0,67
	Ministry of Defence	246	1 337	2 362	3 280	2 789	0,85
	Ministry of Transport		315	250	0	0	
<b>3</b>	<b>subsidies from local authority budgets</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>4</b>	<b>subsidies from abroad</b>	<b>13 005</b>	<b>40 886</b>	<b>29 570</b>	<b>71 520</b>	<b>1 066 488</b>	<b>14,91</b>
	of which: EU funds, co-financing by Czech Republic	0	0	0	36 347	963 997	26,52
	EU funds, no co-financing by Czech Republic	10 685	36 191	24 957	31 879	99 654	3,13
	from abroad	2 320	4 695	4 613	3 294	2 837	0,86
<b>5</b>	<b>Total R&amp;D subsidies (INV + NIF) (items Nos. 1 + 2 + 3 + 4)</b>	<b>824 212</b>	<b>870 030</b>	<b>940 962</b>	<b>960 617</b>	<b>2 051 589</b>	<b>2,14</b>
	ECOP <sup>**)</sup>					113 423	
	<b>Total R&amp;D subsidies (INV + NIF) including ECOP (items Nos. 1 + 2 + 3 + 4)</b>	<b>824 212</b>	<b>870 030</b>	<b>940 962</b>	<b>960 617</b>	<b>2 165 012</b>	

### 3.1.2 Internal revenue

Total non-capital income from main and supplementary activities in 2011 amounted to 4,971 million CZK. The university's internal income for 2011 (excluding public funding) of 1,355 million CZK represented 27 % of the total (of which main activity accounted for 1,226 million CZK and supplementary activities for 129 million CZK). This represented total interannual growth of 101 million CZK over 2010. An overview of internal revenue is provided in Table MU 11.

A substantial portion of the university's self-generated income is represented by study-related fees, amounting to a total of 182 million CZK. Of this amount, a sum of 65 million CZK comes from study-related fees as specified by section 58 of Act No. 111/1998 Coll., on Higher Education Institutions, 30 million CZK is derived from admission procedure fees in accordance with section 60 of Act No. 111/1998 Coll. and an additional 87 million CZK from lifelong learning fees. Fees for extended study duration and studies in additional degree programmes have been included under income since 1 July

2007 (account 6\*). Their transfer to the stipend fund is likewise accounted for under costs. See Table 7 for detailed information.

A significant portion of the university's own sources of income consists of income from dormitories and other accommodation (110 million CZK), with dormitory fees alone accounting for a total of 84 million CZK. Since 1 October 2005, MEYS has ceased to provide universities with housing subsidies, as a result of which students are asked paid the full price for dormitory accommodation. In case they fulfil a set of conditions, students may be eligible for the accommodation grant and may themselves decide whether to use the grant for accommodation at an MU dormitory or elsewhere.

Revenues also include a significant amount of project funding supplied by investigators – subsidy beneficiaries – who are obliged to transfer their subsidies to MU as co-beneficiary/project partner; the amount of subsidies granted by the provider and subsequently transferred amounts to 73.481 million CZK worth of non-investment funding. This sum is not registered to MU account No. 691 – Grants, but to account No. 649 (Other Income). This accounting method is implemented due to the fact that registering funding to account No. 691 would in fact result in subsidies destined for co-beneficiaries statistically being accounted for twice. On the other hand, the beneficiary is responsible for accounting for the total amount of subsidies allocated, including the amount allocated to the co-beneficiary, as well as being responsible for all negotiations with the grant provider. MU received a total of 22 million CZK for educational activities associated projects (of which 12 million CZK utilized, mostly ECOP) an additional 61 million CZK for R&D projects. International EU subsidies received by MU as co-beneficiary are deposited to account No. 691.

The revenue amount is affected by depreciation accounting methodology according to decree No. 504/2002 Coll., especially accounting for the amount corresponding to the depreciation of assets acquired in subsidy revenue (335 million CZK). In accordance with the decree, revenue must also cover the use of funds (320 million CZK); the introduction of university funds has thus significantly affected this amount.

Table MU 11 Total MU income and income development 2007–2011 (in thou. CZK)

Item No.		2007	2008	2009	2010	2011
1	internal production revenue	10 268	9 558	11 752	11 654	10 520
2	revenues from sales of services	350 136	387 535	415 785	446 880	450 939
3	of which: accommodation – halls of residence	76 287	78 274	80 260	85 215	84 442
4	accommodation – other	26 956	31 085	28 302	26 086	25 266
5	catering – student	17 795	21 851	27 843	33 975	37 020
6	catering – employee	2 646	2 725	2 840	2 177	2 098
7	catering – other	3 993	5 742	6 881	8 507	8 418
8	rental	7 212	7 722	8 484	8 794	9 815
9	lifelong learning	55 405	53 123	53 647	53 017	59 268
10	study-related fees – studies in a foreign language	51 888	63 371	68 303	74 186	86 742
11	other	107 954	123 642	139 225	154 923	137 870
12	revenues from sales of goods	12 578	10 696	12 267	12 251	11 909
13	change in the status of product and animal inventories	1 683	1 586	2 697	962	1 815
14	capitalization of materials and internal services	1 171	241	706	418	491
15	contractual fines and late payment charges	5 009	5 090	3 873	8 072	2 488
16	interest from bank accounts	31 573	46 727	16 298	16 077	23 141
17	exchange rate gain	-2	472	952	104	673
18	fund utilization settlement into revenue	164 190	141 354	167 714	263 736	319 717
19	of which: Bonus Fund	5 715	6 064	5 665	5 448	9 819
20	Social Fund	19 982	21 925	23 716	25 854	20 602
21	Special Purpose Fund, of which:	43 264	47 138	66 444	89 784	101 269
22	Special Purpose Fund – utilization of donations	20 087	21 536	36 471	45 016	38 948
23	Special Purpose Fund – utilization of funding from abroad	19 414	17 815	21 206	30 291	46 098
24	Special Purpose Fund – utilization of funding from CR	3 763	7 787	8 767	14 477	16 223
25	FRIA	0	0	2 257	0	
26	Scholarship and Bursary Fund	11 461	15 139	31 274	44 656	55 434
27	Operating Fund	83 795	51 087	38 357	97 994	132 592
28	other revenue	290 401	346 696	408 311	455 098	493 893
29	of which: income for co-principal investigators	38 369	38 208	52 925	65 554	73 481
30	admission procedure fees	28 598	25 381	26 748	28 325	30 094
31	study-related fees (transfer to Scholarship and Bursary Fund)	26 014	36 989	48 821	55 075	64 965
32	revenue settlement from depreciation and residual costs	192 438	239 438	265 715	286 371	334 828
33	revenues from asset sales	2 309	792	776	1 642	550
34	obtained targeted funding, donations	36 701	48 515	62 495	36 815	38 715
35	other	149	156	216	314	441
36	<b>total internal revenue</b>	<b>906 166</b>	<b>999 418</b>	<b>1 103 842</b>	<b>1 254 023</b>	<b>1 355 292</b>
37	total subsidies	2 760 598	2 945 164	3 193 943	3 386 774	3 615 509
38	of which: operating subsidies from state budget	2 727 338	2 939 852	3 135 855	3 203 773	3 195 219
39	subsidies for long-term projects co-financed by EU	33 260	5 312	58 088	183 001	420 290
40	<b>Total revenue</b>	<b>3 666 764</b>	<b>3 944 582</b>	<b>4 297 785</b>	<b>4 640 797</b>	<b>4 970 801</b>
	interannual increase	1,16	1,08	1,09	1,08	1,07
	proportion of internal revenue on total revenue	0,25	0,25	0,26	0,27	0,27

		2007	2008	2009	2010	2011
1	Total revenue	3 666 764	3 944 582	4 297 785	4 640 797	4 970 801
2	Total revenue (excluding subsidies)	906 166	999 418	1 103 842	1 254 023	1 355 292
3	of which revenue settlement from depreciation	192 438	239 438	265 715	286 371	334 828
4	fund utilization in revenue	164 190	141 354	167 714	263 736	319 717
5	Internal revenue (excluding subsidy deductions and fund utilization)	549 538	618 626	670 413	703 916	700 747
6	interannual increase – item No. 5 (internal revenue excluding subsidy deductions and fund utilization)	1,20	1,13	1,08	1,05	1,00
7	index – internal revenue to total revenue according to accounting (item No. 2/1)	0,25	0,25	0,26	0,27	0,27
8	index – net internal revenue to total revenue according to accounting (item No. 5/1)	0,15	0,16	0,16	0,15	0,14
9	revenue from deductions in % to total revenue	5,25%	6,07%	6,18%	6,17%	6,74%

### 3.1.3 Overview of selected revenue

**Table 6 Overview of selected revenue in 2011 (in thou. CZK)**

Item No.	Selected activities		Revenue in 2011		
			Main activity	Supplementary activity	Total
<b>1</b>	<b>Knowledge transfer</b>		<b>1 930</b>	<b>4 272</b>	<b>6 202</b>
2	of which	Revenue from licensing agreements	152		152
3		Revenue from contracted research		3 426	3 426
4		Paid training courses for employees of application sphere entities	980	76	1 056
5		Counselling and advisory services	798	770	1 568
<b>6</b>	<b>Rental</b>		<b>8 686</b>	<b>1 129</b>	<b>9 815</b>
7	of which	buildings, structures	0	0	0
8		property	352	0	352
9		spaces	7 648	1 116	8 764
10		other	686	13	699
<b>11</b>	<b>Revenues from sales of assets</b>		<b>1</b>	<b>0</b>	<b>1</b>
12	of which	buildings, structures	0	0	0
13		property	0	0	0
14		other	1	0	1
<b>15</b>	<b>Donations</b>		<b>24 640</b>	<b>0</b>	<b>24 640</b>
<b>16</b>	<b>endowment fund contributions</b>		<b>12 739</b>	<b>0</b>	<b>12 739</b>
<b>17</b>	<b>Inheritance</b>		<b>8</b>	<b>0</b>	<b>8</b>

\*) In 2011, MU did not carry out a detailed analysis of the individual technology transfer lease and revenue types. All data are based on documentation provided by individual component parts. In 2012, these data will be monitored separately in MU accounting.

**Note on Table 6:**

8. item No. 2 – primarily income from software licensing and technologies
9. item No. 4 – primarily courses for tax consultants, expert medical courses and other courses commissioned by external parties (e.g. micro region Hustopečsko, Ministry of the Interior of the Czech Republic, etc.)
10. item No. 5 – primarily expert legal opinions, consultations in the area of medical sciences, expert opinions commissioned by courts, collaboration on antivirus system development
11. item No. 8 – notably areas located on Botanical Garden grounds, parking lots and university-owned plots in Brno Bohunice
12. item No. 10 – audio-visual equipment rental, vending machines, sports equipment, etc.
13. item No. 14 – amount corresponds to the sale of fixed assets at amortized costs. Small property and equipment sales in 2011 stood at 549 thou. CZK.
14. item No. 17 – inheritance in the form of cash obtained by the Faculty of Medicine

#### Knowledge transfer

The MU Technology Transfer Office (TTO) is an independent constituent part of the university tasked with the implementation of research and development results outside Masaryk University. The unit currently provides services associated with the application of MU technologies and knowledge (direct sales, licensing, intellectual property security, contract research commissions), administrative and material support for academic enterprise including the establishment of spin-off companies, contract preparation, contractual relationship organization and management and other activities associated with MU results including outreach into educational and marketing activities.

In 2011, the TTO focused primarily on managing results in the following fields: protein engineering, chemistry, stomatology, biomedicine, information technology and plasma physics. Protection of relevant results was ensured by filing 15 new patent applications, 13 utility model applications and 5 industrial design applications – all according to results achieved at the Faculty of Science and Faculty of Medicine. In addition, a total of four Czech and two international patents were issued; likewise, MU technologies were licensed and know-how traded. The TTO also facilitated the establishment of two spin-off companies focusing on computational chemistry and protein structure visualization.

**Table 7** Income from fees and settlements associated with supplementary university activities

Item No.	Item	Reserve Fund – creation in thou. CZK	Revenue in thou. CZK	Number of students	Mean sum per student in CZK
		a	b	c	d
1	<b>Study-related fees according to section 58 of Act No. 111/1998 Coll.</b>	<b>64 965</b>	<b>181 801</b>	<b>86 740</b>	
2	Fees associated with the admission procedure (section 58, subsection 1)	0	30 094	79 572	378,20
3	Studies prolongation fees (section 58, subsection 3)	64 183	64 183	6 378	10 063,19
4	Additional degree fees (section 58, subsection 4)	782	782	304	2 572,37
5	Fees for studies in a degree programme conducted in a foreign language (section 58, subsection 5)	0	86 742	486	178 481,48
6	<b>Payment for supplementary activities offered to university students – university activities according to legislation other than section 58 of Act No. 111/1998 Coll. (4)</b>	<b>0</b>	<b>64 862</b>	<b>8 450</b>	
7	payment for lifelong learning programmes (section 60) excluding U3A	0	59 507	4 300	13 838,84
8	U3A payments		1 748	4 150	421,20
9	other	0	3 607		
10	<b>Total</b>	<b>64 965</b>	<b>246 663</b>	<b>95 190</b>	

**Note on Table 7:**

- column c – item No. 2 indicates the number of entrance applications paid for, items Nos. 3 to 5 list fees according to type. It is not possible to determine physical student numbers in the MU Information System. Fee numbers are decreased by remitted and/or cancelled amounts.
- column d – simple arithmetic mean (b/c) The amount does not correspond to current fees according to type (due to varying values across MU, changes during the calendar year, fee remission, etc.).
- item No. 9 – revenue includes revenues from ISIC card prolongation stickers and replacement ISIC cards as well as Advanced Master's procedure fees (a additional sum of 1,124 thou. CZK was collected from students in graduation ceremony fees); the number of fees/students cannot be reliably determined as it includes a range of miscellaneous figures

A total of 79,572 entrance applications were submitted at MU in 2011, the entrance application fee at most faculties was set at 400 CZK (500 or 550 CZK at FSpS, according to type of studies).

MU students who fail to fulfil legally stipulated measures (in accordance with section 58, subsections 3 and 4 of the Higher Education Act) are obliged to pay study-related fees. The amount of such fees for any given year is determined by the dean of the faculty in question following a discussion in the academic senate.

Fees for prolonged studies specified for the 2011/2012 academic year ranged from the legal minimum of 4,436 CZK (Faculty of Social Studies) and 24,000 CZK (Faculty of Informatics) for every 6 months of studies commenced. Fees for further studies have been set at 0 CZK at seven faculties, with the Faculty of Medicine and Faculty of Social Studies requiring its students to pay 2,500 and 2,900 CZK, respectively, for each additional year of studies.

**Table MU 12** Overview of fees according to section 58, subsections 3 and 4 (in CZK)

faculty		Studies prolongation fees (section 58, subsection 3)	Additional degree fees (section 58, subsection 4)
		for each 6 months of studies commenced	for each 12 months of studies commenced
Faculty of Medicine		19 800,00 CZK	2 500,00 CZK
Faculty of Arts		12 000,00 CZK	0,00 CZK
Faculty of Science		15 000,00 CZK	0,00 CZK
Faculty of Informatics		24 000,00 CZK	0,00 CZK
Faculty of Economics and Administration		15 000,00 CZK	0,00 CZK
Faculty of Law	2010/2011	12 000,00 CZK	0,00 CZK
	2011/2012		
Faculty of Education	2010/2011	12 000,00 CZK	0,00 CZK
	2011/2012	13 800,00 CZK	
Faculty of Social Studies	2010/2011	14 400,00 CZK	0,00 CZK
	2011/2012	4 436,00 CZK	2 900,00 CZK
Faculty of Sports Studies	2010/2011	12 000,00 CZK	0,00 CZK
	2011/2012	15 000,00 CZK	

A total of 7,171 fees were assigned in 2011, of which: 341 additional degree fees and 6,830 studies prolongation fees. In 47 % of all cases, students applied for a revision of the process. Faculty deans cancelled 53 fee decisions, a further 29 were voided by the Rector. All other fees were confirmed as being in accordance with the relevant regulations.

In certain cases, fees may be waived, reduced or postponed on the discretion of the Rector, who is granted such powers in accordance with the provisions of the Higher Education Act. In 2011, fees were waived most frequently in the case of students with disabilities or students who terminated their studies within a short period of the fee allocation date. In most cases, fees were reduced due to either a student's difficult social situation, study results, significant representation of MU, participation in international study placements or termination of studies during the relevant fee allocation period. In all other cases, students were required to pay the fees in full, i.e. no circumstances preventing fee payment were established. These study-related fees constitute income for the scholarship and bursary fund of a particular faculty and are used to finance scholarships.

Claims incurred by studies prolongation fees and additional degree fees are entered on the date when the fee allocation decision comes into effect; the fees are deposited in account No. 649.131 – Study-related fees A record is simultaneously made in costs to account No. 549.600 – transfer to the Scholarship and Bursary Fund – and to account No. 911.810 – Stipend Fund The economic departments of individual faculties are responsible for processing accounting based on fee allocation information provided by the office for studies. The date of the chargeable event and obligation to declare tax occur as soon as the fee allocation decision comes into effect. As of 31 December, outstanding receivables from these fees amounted to 20,964 thou. CZK (24.12 %). Should a study-related fee be paid prior to the fee allocation decision taking effect, an accounting is made of the claim and simultaneously of the creation of the fund as of the date payment is accepted. The resulting scholarship payment from the Scholarship and Bursary Fund is accounted in costs using account No. 549.1\* and a record is simultaneously made of the decrease in the fund – 911.810 – and in accordance with Decree No. 504/2002 Coll. in the same amount as the income listed at account No. 648.811 – Scholarship Fund accounting.

In addition to the above, studies in foreign languages at MU are not fee-free (in accordance with section 58, subsections 3 and 4 of the Higher Education Act). In 2011, fees for studies in a foreign language provided for a total of 86,742 thou. CZK. The majority of international students studying accredited degree programmes taught in a foreign language were enrolled at the Faculty of Medicine (395 students). A further 52 were enrolled at the Faculty of Social Studies, 18 at the Faculty of Informatics and Faculty of Economics and Administration, 2 at the Faculty of Law and 1 at the Faculty of Education.

**Table MU 13 Overview of fees according to section 58, subsection 5**

faculty		Fees for studies in a degree programme conducted in a foreign language (section 58, subsection 5)	
		Bachelor's and Master's degree programme	Doctoral degree programme
Faculty of Medicine		9,000.00 EUR – General Medicine; 9,500.00 EUR – Stomatology	8 500,00 EUR
Faculty of Arts		1 900,00 EUR	1 900,00 EUR
Faculty of Science		3 900,00 EUR	3 900,00 EUR
Faculty of Informatics		3 000,00 EUR	2 000,00 EUR
Faculty of Economics and Administration		3 500,00 EUR	4 500,00 EUR
Faculty of Law	2010/2011	x	x
	2011/2012		2 500,00 EUR
Faculty of Education	2010/2011	4,600.00 EUR – full-time studies; 2,300.00 EUR – combined studies	
	2011/2012	1 900,00 EUR	2 300,00 EUR
Faculty of Social Studies	2010/2011	3 900,00 EUR	1 950,00 EUR
	2011/2012		
Faculty of Sports Studies	2010/2011	x	90 000,00 CZK
	2011/2012		4 000,00 EUR

## 3.2 Costs

### 3.2.1 Overview of cost items and their development

In 2011, costs totalled 4,902 million CZK, i.e. a 7 % increase over 2010.

Personnel wage expenses were the most expensive cost item (1,880 million CZK) along with health insurance and social security costs (602 million CZK), followed by social fund costs (1 % of wage costs, i.e. 17 million CZK). These items accounted for a total of 51 % of all costs in 2011.

Fixed asset write-offs including write-offs of the residual value of disposed assets also accounted for a significant cost item (398 million CZK). Changes in accounting methodology mean that write-offs of assets acquired from subsidies (335 million CZK) are processed independently. These have not been a source of FRIA creation since 2005. The share of write-offs for assets not acquired from subsidies (63 million CZK), which are still used for FRIA creation, amounted to only 16 % of total write-offs in 2011. Write-offs of assets acquired from subsidies increased by 49 million CZK in 2010, chiefly as a result of the inauguration of new buildings at the UCB.

A total sum of 63 million CZK (i.e. a decrease of 20 %) was spent on repairs and maintenance. Travel expenses amounted to a total of 74 million CZK, with international trips alone accounting for 63 million CZK. These costs – primarily associated with teaching employee mobility and international conference participation linked to existing research and development projects – are increasing in the long-term.

The university spent a total of 2.095 million CZK on MU asset insurance, with 8.7 million CZK spent on mandatory coverage. Rental expenditures in 2011 stood at 45 million CZK with rental of buildings for FSci and FA accounting for the majority of this sum.

A sum of 422 million CZK was paid out in scholarships. A breakdown of all scholarships and associated funding sources is provided in Table 9.

Account No. 549 expenditures include non-investment grant transfers to grant project co-beneficiaries for which MU is receiving subsidies; these amount to 156,683 thou. CZK. This sum includes projects associated with educational activities (33,650 thou. CZK, notably ECOP projects) and R&D projects (94,877 thou. CZK, including selected ECOP and RDIOP projects). A total of 82,511 thou. CZK have been transferred to operational programme co-beneficiaries (of which ECOP: 49,993 thou. CZK and RDIOP 32,518 thou. CZK).

Additional important items which affect university expenditures include transfers of the remainder of the MEYS contribution to the Operating Fund, financial transfers from abroad and targeted subsidies not utilized by the end of the year (in the case of multi-year projects) to the Special Purpose Fund and transfers of tuition fees allocated in accordance with section 58, subsections 3 and 4 of the Higher Education Act to the Scholarship and Bursary Fund.

Costs associated with the depreciation of assets acquired from grants and fund transfers to the funds listed above account for 16 % of total costs.

Table MU 14 Costs development – 2007 to 2011, MU total (in thou. CZK)

Item No.	item	2007	2008	2009	2010	2011
1	material	356 575	277 471	297 897	341 196	285 898
2	of which: minor assets	203 014	114 959	110 164	138 214	84 202
3	books and magazines	29 291	30 177	31 537	29 607	33 275
4	energy	96 012	113 836	129 582	141 059	130 464
5	goods sold, materials	9 295	7 896	8 884	7 937	7 492
6	repairs and maintenance	54 727	73 354	65 786	79 375	63 368
7	travel expenses	63 508	68 615	70 649	70 034	74 404
8	of which: local	10 745	11 323	12 180	11 320	11 735
9	international	52 763	57 292	58 469	58 714	62 669
10	representation costs	1 827	2 499	2 591	2 681	2 410
11	services	273 332	290 054	330 141	361 540	354 746
12	of which: telephony	8 618	8 457	7 825	7 842	6 422
13	postage costs	5 826	5 066	5 651	5 278	5 507
14	rental costs	23 226	28 083	36 343	45 689	44 748
15	minor intangible assets – SW	6 113	4 337	7 069	5 150	4 210
16	conference fees	2 398	2 137	3 097	2 716	2 797
17	transportation	4 497	4 760	6 282	7 806	9 332
18	printing services	24 429	21 497	26 184	21 900	20 429
19	advertising	1 878	3 450	2 374	2 498	2 300
20	royalties	2 388	1 899	1 365	1 412	1 590
21	maintenance and security	36 371	41 203	45 017	48 958	49 474
22	other	157 588	169 165	188 934	212 291	207 937
23	personal costs	1 851 711	1 987 894	2 128 009	2 264 664	2 482 033
24	of which: wage costs	1 385 581	1 500 218	1 627 831	1 715 826	1 880 135
25	of which: wages	1 306 045	1 417 422	1 524 445	1 603 150	1 742 422
26	sick leave	x	x	2 141	1 770	3 144
27	other personnel costs	79 536	82 796	101 245	110 906	134 569
28	of which: contracts	78 255	82 345	100 718	110 068	134 126
29	other	1 281	451	527	838	443
30	deductions	466 130	487 676	500 178	548 838	601 898
31	social costs	62 733	69 496	77 811	85 677	60 372
32	of which: occupational safety and health, hygienic equipment	3 375	4 035	4 242	4 484	5 043
33	education	2 492	2 665	2 736	2 485	2 202
34	catering	10 569	12 217	16 292	20 239	21 285
35	transfer to Social Fund	26 121	28 347	30 533	32 098	17 456
36	pension insurance	19 954	21 925	23 716	25 854	13 594
37	other	222	307	292	517	792
38	road tax, real estate tax, other taxes and fees	506	440	431	545	378
39	exchange rate loss	4 064	3 667	4 567	4 577	4 772
40	other additional costs	553 179	635 090	776 541	857 314	1 036 042
41	of which: insurance	6 512	7 178	8 353	8 628	8 690
42	transfer of subsidies to co-beneficiaries	43 073	44 908	77 424	96 867	156 683
43	technical improvements up to 40 thou. CZK	4 187	4 725	3 750	3 688	2 805
44	asset insurance	1 738	1 834	1 840	2 096	2 095
45	scholarships and bursaries	290 779	319 803	355 078	396 367	422 266
46	unused VAT	3 402	4 232	4 384	3 119	2 906
47	bank fees	3 380	3 781	3 484	2 752	2 610
48	transfer to Scholarship and Bursary Fund	26 014	36 973	48 821	55 075	64 965
49	transfer to Operating Fund	118 039	129 243	177 254	183 835	224 049
50	transfer to Special Purpose Fund	52 584	76 731	90 068	97 500	141 694
51	of which: donations	26 419	37 598	48 267	26 950	27 149
52	sources from abroad	17 607	29 449	26 352	55 640	108 135
53	up to 5 % targeted funding from state budget	8 558	9 684	15 449	14 910	6 410
54	other	3 471	5 682	6 085	7 387	7 279
55	depreciation of fixed assets	261 380	308 062	331 889	351 559	397 859
56	of which: depreciation and residual value of assets purchased from subsidies	191 965	239 196	265 715	286 343	334 828
57	depreciation of other assets	68 863	68 824	64 947	65 083	62 887
58	residual value of other assets discarded	552	42	1 227	133	144
59	residual value of assets sold	4 623	6	0	149	
60	income tax					
61	other	1 648	2 263	1 785	1 369	2 010
62	<b>total</b>	<b>3 595 120</b>	<b>3 840 643</b>	<b>4 226 563</b>	<b>4 569 676</b>	<b>4 902 248</b>
interannual increase		1,15	1,07	1,10	1,08	1,07

	2007	2008	2009	2010	2011
ratio of subsidiary depreciation (item No. 64/63)	0,73	0,78	0,80	0,81	0,84
ratio of non-subsidiary depreciation ((items Nos. 65 + 66)/63)	0,27	0,22	0,20	0,19	0,16

Item No.		2007	2008	2009	2010	2011
1	Total costs	3 595 120	3 840 643	4 226 563	4 569 676	4 902 248
2	depreciation of assets not purchased from subsidies	191 965	239 196	265 715	286 343	334 828
3	transfers to Operating Fund, Special Purpose Fund, Scholarship and Bursary Fund and Social Fund	222 758	271 294	346 676	368 508	448 164
4	Expenses excluding depreciation of subsidies and fund transfers (item No. 1–2–3)	3 180 397	3 330 153	3 614 172	3 914 825	4 119 256
5	interannual increase – item No. 4 (expenses excluding depreciation of assets and fund transfers, item No. 4)	1,14	1,05	1,09	1,08	1,05
	quotient of item No. 4/item No. 1	0,88	0,87	0,86	0,86	0,84
	recalculation	0,12	0,13	0,14	0,14	0,16

item No. 61 – contractual fines and late payment charges (32 thou. CZK in 2011), other fines and penalties (62 thou. CZK), bad debt write-offs (538 thou. CZK), interest (0 CZK), provision formation (575 thou. CZK), membership fees (40 thou. CZK), donations (24 thou. CZK), shortages and damages (739 thou. CZK).

### 3.2.2 Employees and wage costs

Of the 3,686 MU employees in evidence in 2011, a total of 1,502 were registered as academic and research employees and 2,110 as non-academic workers. Wage costs excluding other personnel costs (including leave wages) accounted for a sum total of 1,745,566 thou. CZK, while remuneration for contracts other than employment contracts accounted for 134,569 thou. CZK. Total wage costs including other personnel costs amounted to 1,880,135 thou. CZK. Wage costs including taxes – see table 8 for more information.

The difference between wages listed in report P1b-04 and wages paid as accounted (account 521) amounts to 3,144 thou. CZK, which corresponds to compensation paid by the employer for wages during sick leave, not included under wages in report P1b-04 in accordance with report instructions.

**Table MU 15 Development of employee numbers and wage costs at MU**

Item No.	Indicator	2007	2008	2009	2010	2011
1	Mean recorded number of employees per year (total)	3 255	3 277	3 396	3 531	3 686
2	of which: academic	1 407	1 433	1 471	1 495	1 502
3	scientific workers	49	57	74	72	74
4	other	1 800	1 787	1 851	1 964	2 110
5	Wages paid out from chapter 333 resources and funds	1 176	1 293	1 378	1 355	1 245
6	of which: to academic workers	675	726	760	751	703
7	to scientific workers	21	23	31	67	21
8	to others	480	544	586	536	521
9	Wages paid out from other sources	209	207	247	359	500
10	Total wages paid out	1 386	1 500	1 628	1 716	1 880
11	wages excluding other personnel costs including sick leave from all sources	1 306	1 417	1 527	1 605	1 746
12	mean wages (wages: item No. 13/number of workers/12) in CZK	33 433	36 045	37 460	37 877	39 465
13	mean wages increase: item No. 14 to preceding year in %	7,37	7,81	3,93	1,11	4,19
14	deductions including the creation of the Social Fund	492	516	531	581	619
15	personal costs (wages and deductions, items Nos. 10 + 14)	1 878	2 016	2 159	2 297	2 499
16	total MU costs	3 595	3 841	4 227	4 570	4 902
17	quotient of personal costs excluding other personnel costs and total costs in % (item No. 15/item No. 16)	52,23	52,50	51,07	50,26	50,98
	total interannual wage increase (item No. 10)	12,01%	8,27%	8,51%	5,41%	9,57%
	quotient of personal costs and total costs (item No. 10/item No. 16) in %	38,54%	39,06%	38,51%	37,55%	38,35%
	interannual increase in employee numbers (item No. 1)	129	22	119	135	155
	interannual increase in employee numbers (%)	4,12%	0,66%	3,63%	3,98%	4,39%

Table 8 Employee numbers and wage costs in 2011

Table 8a Employee numbers and wage costs in 2011 (according to funding source and other personnel costs)

Item No.	Indicator	Funding sources in thou. CZK													
		Chapter 333 – MEYS				R&D from other sources (excluding operational programmes)				EU operational programmes					
		excluding R&D		R&D		R&D from state budget sources (2)		R&D from abroad		MEYS ECOP		MEYS RDIOIP		other sources	
		wages	other personnel costs	wages	other personnel costs	wages	other personnel costs	wages	other personnel costs	wages	other personnel costs	wages	other personnel costs	wages	other personnel costs
1		1	2	3	4	5	6	7	8	9	10	11	12	13	14
1	academic workers	489 896,033	29 428,929	213 448,065	668,812	28 042,835	357,846	5 280,662	14,500	47 807,112	6 827,231	1 840,083	1,380	3 098,618	206,098
2	university scientific workers	3 301,830	98,501	17 644,748	490,961	5 228,084	216,720	1 132,365	0,000	5 619,319	974,124	514,096	0,000	0,000	30,095
3	other	417 442,172	21 093,943	94 190,521	5 617,094	41 873,226	12 759,483	12 079,600	1 127,217	74 718,143	18 801,664	19 083,805	3 256,372	4 769,338	2 192,683
4	accommodation and catering														
5	university agricultural and forestry facilities	9 280,469	174,695												
6	TOTAL	919 920,504	50 796,068	325 283,334	6 776,867	75 144,145	13 334,049	18 492,627	1 141,717	128 144,574	26 603,019	21 437,984	3 257,752	7 867,956	2 428,876

Table 8a – continued

Item No.	Indicator	Funding sources in thou. CZK									
		funds		Supplementary activity		Other sources		TOTAL			
		wages	other personnel costs	wages	other personnel costs	wages	other personnel costs	wages	other personnel costs	total	
		15	16	17	18	19	20	21	22	23	
1	academic workers	22 189,628	3,000	3 443,366	29,712	73 820,377	3 976,914	888 866,779	41 514,422	930 381,201	
2	university scientific workers	4 804,584	0,200	257,135	0,000	3 156,051	315,460	41 658,212	2 126,061	43 784,273	
3	other	16 257,196	594,123	21 984,888	3 687,712	66 897,658	20 434,834	769 296,547	89 565,125	858 861,672	
4	accommodation and catering			7 660,461	325,770	28 803,644	863,201	45 744,574	1 363,666	47 108,240	
5	university agricultural and forestry facilities									0,000	
6	TOTAL	43 251,408	597,323	33 345,850	4 043,194	172 677,730	25 590,409	1 745 566,112	134 569,274	1 880 135,386	

Table 8b Employee numbers and wage costs in 2011 (excluding other personnel costs)

Item No.	Indicator	chapter 333 – MEYS				other university budget sources				TOTAL		
		Number of workers	Wages	Mean monthly salary	Number of workers	Wages	Mean monthly salary	Number of workers	Wages	Mean monthly salary		
		1	2	3=2/12/1	4	5	6=5/12/4	7	8	9=8/12/7		
1	University	197,685	172 756,775	72,825	22,772	42 592,473	155,866	220,457	215 349,248	81,403		
2		300,661	197 109,971	54,632	37,763	49 736,070	109,755	338,424	246 846,041	60,783		
3		519,887	230 436,742	36,937	72,475	67 277,075	77,357	592,362	297 713,817	41,882		
4		172,439	54 873,287	26,518	21,066	14 757,466	58,378	193,505	69 630,753	29,987		
5		138,942	48 294,897	28,966	17,919	11 032,023	51,305	156,861	59 326,920	31,518		
6		TOTAL	1 329,614	703 471,672	44,090	171,995	185 395,107	89,826	1 501,609	888 866,779	49,329	
7	scientific workers	51,304	20 946,578	34,024	23,204	20 711,634	74,382	74,508	41 658,212	46,593		
8	other	1 349,956	511 426,438	31,571	529,246	257 870,109	40,603	1 879,202	769 296,547	34,115		
9	accommodation and catering	49,815	9 280,469	15,525	180,764	36 464,105	16,810	230,579	45 744,574	16,533		
10	university agricultural and forestry facilities											
11	TOTAL	2 780,689	1 245 125,157	37,315	905,209	500 440,955	46,070	3 685,898	1 745 566,112	39,465		

### 3.2.3 Scholarships and bursaries

In accordance with the MU Scholarship and Bursary Regulations, Masaryk University offers five types of mandatory scholarship and bursary programmes – scholarship in support of studies in doctoral degree programmes, scholarships in support of creative activities, accommodation grants, grants in support of mobility and scholarships awarded under special circumstances – in addition, other scholarship and bursary programmes may be organized by individual faculties at their own discretion (a total of 64 programmes were organized in 2011). The conditions and procedures for the awarding of scholarships and bursaries are stipulated by the MU Scholarship and Bursary Regulations. The annual Rector's Award for Outstanding Students in support of study-related activities forms a significant impetus for students.

In 2011, students of Bachelor's, Master's, long-cycle Master's and Doctoral degree programmes at MU received a sum total of 422.265 million CZK in scholarships and bursaries.

A sum of 7.291 million CZK was paid out in scholarships for excellent study results, while scholarships in support of research and creative activity accounted for 17.678 million CZK.

Full-time students of Masaryk University whose permanent residence is not located in the city of Brno may apply for the so-called accommodation grant. Accommodation grant eligibility conditions are designated by the MU Scholarship and Bursary Regulations and verified on the basis of data in the national register of students in accordance with the guidelines stipulated by the Ministry of Education, Youth and Sports for this kind of scholarship as applicable to subsidy allocation at public universities. The accommodation grant is disbursed by MU in two periods: from 1 January to 30 June and from 1 July to 31 December. In each period, students are asked to submit a request by designated deadline via the MU Information System, which also verifies that the necessary conditions have been fulfilled. A total sum of 108 million CZK in accommodation grants was distributed among eligible students in 2011 (17,005 students received 3,120 CZK throughout the first period, 18,253 received 3,000 CZK throughout the second period).

As in previous years, Masaryk University implemented the bursary programme, organized in accordance with conditions stipulated in section 91, subsection 3 of the Higher Education Act. In 2011, a total of 280 eligible students received a bursary – funded from MEYS contributions – in a total the amount of 4.581 million CZK. Bursaries of 1,620 CZK were paid out on a monthly basis for a period of ten months. Students may apply for the bursary electronically via the MU information system. Application must include a written confirmation from the relevant Employment Bureau clearly indicating that the student's income – as determined for child allowance purposes – does not exceed 1.5 of the minimum family subsistence level.

Table 9 Scholarships in 2011 (in thou. CZK)

Item No.	Scholarship type	Sources				Amount disbursed (2)		Number of scholarships		number of students
		MEYS contribution/s subsidy	University scholarship fund	Other	TOTAL	Students	Other	to students	to others	
1	SCHOLARSHIPS and BURSARIES awarded and disbursed	325 672	54 657	41 936	422 265	422 265	0	104 381	0	
2		36	7 255		7 291	7 291		7 291		886
3		3 362		1 429	4 791	4 791		4 791		618
4	scholarship for research, developmental and innovative activities according to a special regulation – section 91, subsection 2, letter c)	12 719	4 043	916	17 678	17 678		17 678		917
5			218		218	218		77	15	
6		4 581			4 581	4 581		2 828	431	
7	scholarship in exceptional cases – section 91, subsection 2, letter e)	120 723	38 406	2 557	161 686	161 686		47 535	27 844	
8		107 676		138	107 814	107 814		35 258	22 920	
9	scholarship in support of mobility – section 91, subsection 4, letter a)	36 751		35 104	71 855	71 855		2 596	1 895	
10		29 251		33 678	62 929	62 929		1 694		
11	of which: SOCRATES	78			78	78		12		
12		7 352			7 352	7 352		512		
13	in support of studies in the Czech Republic – section 91, subsection 4, letter b)	4 054	1 059	875	5 988	5 988		658	91	
14					0	0		0		
15	of which: AKTION	90			90	90		5	3	
16					0	0		215		
17	doctoral students according to section 91, subsection 4, letter c)	143 446	3 676	1 055	148 177	148 177		20 927	2 203	

column c) – other: Operating Fund (837 thou. CZK, donations (425 thou. CZK), subsidies from abroad (34,132) and other (6,544)

### 3.2.4 Financing of fixed assets

A sum of 71 million CZK of the MEYS contribution of the university's total capital expenditures for 2011 (1,230 million CZK) was used for the implementation of Programme 233 330. The highest increase in capital expenditures was associated with the implementation of projects approved under the Research and Development for Innovation Operational Programme.

Detailed information on the capital costs of activities financed from public source projects are provided in Table(s) 5.

The following table provides an overview of MU's capital costs in the 2007 to 2011 period (subsidy amounts are listed as utilized, i.e. reduced by refunds and fund transfers).

**Table MU 16 Capital expenditures – 2007 to 2011 (in thou. CZK)**

Item No.		2007	2008	2009	2010	2011
1	Total capital expenditures	1 178 419	888 162	1 503 559	896 537	1 229 908
	subsidies + MEYS contribution	451 501	535 111	794 537	347 463	299 498
	state budget other and local authorities	6 135	2 105	5 476	1 331	1 422
	from abroad inc. EEA/Norwegian grants	370	1 779	9 601	85 462	21 497
	EU subsidies co-financed by CR (structural funds)				34 938	887 894
	repayable financial assistance	510 017	246 065	608 495	210 423	0
	Brno City Municipality	99 038	31 737	0	0	0
	internal sources (FRIA)	111 358	71 365	85 450	216 920	19 597
2	of which Programme 233 330	900 084	609 873	1 192 380	453 264	71 322
	MEYS subsidies	228 863	319 735	575 296	203 315	71 322
	repayable financial assistance	510 017	246 065	608 495	210 423	
	Brno City Municipality	99 038	31 737			
	internal sources (FRIA)	62 166	12 336	8 589	39 526	
3	of which excluding programme funding	278 335	278 289	311 179	443 273	1 158 586
	MEYS subsidies <sup>*)</sup>	147 598	156 469	120 241	85 148	65 176
	MEYS capital costs contribution <sup>*)</sup>	75 040	58 907	99 000	59 000	163 000
	state budget other and local authorities	6 135	2 105	5 476	1 331	1 422
	from abroad inc. EEA/Norwegian grants	370	1 779	9 601	85 462	21 497
	EU subsidies co-financed by CR (structural funds)				34 938	887 894
	internal sources (FRIA) inc. pre-financed OP	49 192	59 029	76 861	177 394	19 597
4	of which public sources		538 995	809 614	469 194	1 210 311
<sup>*)</sup> inc. fund transfers			15 301	18 614	11 348	7 237
	FRIA					
	Special Purpose Fund		1 491	1 323	1 282	1 282
			16 792	19 937	12 630	8 519

Capital expenditures associated with subsidy transfers for grant project co-beneficiaries amounting to 601 million CZK in 2011 were only applicable to operational programs (ECOP: 1 million CZK; RDIOP – CEITEC project: 600 million CZK).

### 3.3 Revenue and Cost Analysis – Accommodation and Catering Services

*Table MU 17*      **Accommodation and Catering Services revenue development – 2007 to 2011**  
(in thou. CZK)

Item No.		2007	2008	2009	2010	2011
1	internal production revenue	0	0	0	0	0
2	revenues from sales of services	131 365	143 580	150 069	160 493	161 573
3	of which: accommodation – halls of residence	76 287	78 274	80 260	85 215	84 442
4	accommodation – other	26 956	31 085	28 302	26 086	25 053
5	catering – student	17 795	21 851	27 843	33 975	37 020
6	catering – employee	2 646	2 725	2 840	2 177	2 098
7	catering – other	3 993	5 742	6 881	8 507	8 418
8	rental	3 248	3 495	3 771	4 140	4 227
9	lifelong learning	0	0	0	0	0
10	study-related fees – studies in a foreign language	0	0	0	0	0
11	other	440	408	172	393	315
12	revenues from sales of goods	10 774	10 002	10 706	11 862	11 461
13	change in the status of product and animal inventories	0	0	0	0	0
14	capitalization of materials and internal services	0	0	0	0	0
15	contractual fines and late payment charges	1 137	2 590	2 722	3 405	3 548
16	interest from bank accounts	0	0	0	0	0
17	exchange rate gain	0	0	0	0	0
18	fund utilization settlement into revenue <sup>1)</sup>	543	1 438	2 860	618	315
19	of which: Bonus Fund	0	806	0	0	0
20	Social Fund	543	592	603	618	315
21	Special Purpose Fund, of which:	0	40	0	0	0
22	Special Purpose Fund – utilization of donations	0	40	0	0	0
23	Special Purpose Fund – utilization of funding from abroad	0	0	0	0	0
24	Special Purpose Fund – utilization of funding from CR	0	0	0	0	0
25	FRIA	0	0	2 257	0	0
26	Scholarship and Bursary Fund	0	0	0	0	0
27	Operating Fund	0	0	0	0	0
28	other revenue	6 058	5 368	5 330	5 141	5 280
29	of which: income for co-principal investigators	0	0	0	0	0
30	admission procedure fees	0	0	0	0	0
31	study-related fees (transfer to Scholarship and Bursary Fund)	0	0	0	0	0
32	revenue settlement from depreciation and residual costs	4 855	4 872	4 737	4 664	4 647
33	revenues from asset sales	15	4	0	7	0
34	obtained targeted funding, donations	0	51	57	50	60
35	other	8	0	0	0	0
36	<b>total internal revenue</b>	<b>149 900</b>	<b>163 033</b>	<b>171 744</b>	<b>181 576</b>	<b>182 237</b>
37	total subsidies	19 143	26 182	25 590	38 898	28 639
38	of which: operating subsidies from state budget	19 143	26 182	25 590	38 898	28 639
39	subsidies for long-term projects co-financed by EU	0	0	0	0	0
40	<b>Total revenue</b>	<b>169 043</b>	<b>189 215</b>	<b>197 334</b>	<b>220 474</b>	<b>210 876</b>
	interannual increase		1,12	1,04	1,12	0,96
	proportion of internal revenue on total revenue	0,89	0,86	0,87	0,82	0,86

		2007	2008	2009	2010	2011
1	Total revenue	169 043	189 215	197 334	220 474	210 876
2	Total revenue (excluding subsidies)	149 900	163 033	171 744	181 576	182 237
3	of which: revenue settlement from depreciation	4 855	4 872	4 737	4 664	4 647
4	fund utilization in revenue	543	1 438	2 860	618	315
5	Internal revenue (excluding subsidy deductions and fund utilization)	144 502	156 723	164 147	176 294	177 275
6	interannual increase – item No. 5 (internal revenue excluding subsidy deductions and fund utilization)	1,20	1,08	1,05	1,07	1,01
7	index – internal revenue to total revenue according to accounting (item No. 2/1)	0,89	0,86	0,87	0,82	0,86
8	index – net internal revenue to total revenue according to accounting (item No. 5/1)	0,85	0,83	0,83	0,80	0,84
9	revenue from deductions in % to total revenue	2,87%	2,57%	2,40%	2,12%	2,20%

Table MU 18 Accommodation and Catering Services costs development – 2001 to 2011 (in thou. CZK)

Item No.	item	2007	2008	2009	2010	2011
1	material	31 483	35 815	40 958	41 550	41 023
2	of which: minor assets	5 387	5 556	6 347	2 568	2 668
3	books and magazines	20	11	25	14	21
4	energy	29 666	34 467	35 069	38 185	36 992
5	goods sold	7 766	7 052	7 380	7 451	6 988
6	repairs and maintenance	16 932	20 898	22 252	27 879	11 744
7	travel expenses	73	96	48	66	59
8	of which: local	73	81	48	66	59
9	international	0	15	0	0	0
10	representation costs	33	26	23	19	7
11	services	25 222	26 713	28 897	34 890	29 561
12	of which: telephony	551	482	454	392	314
13	postage costs	31	45	36	43	42
14	rental costs	252	469	1 242	3 921	3 957
15	minor intangible assets – SW	0	15	162	83	10
16	conference fees	4	0	1	19	1
17	transportation	0	3	15	0	0
18	printing services	25	0	0	24	3
19	advertising	42	97	44	66	39
21	maintenance and security	9 892	10 713	10 734	13 016	12 828
22	other	14 425	14 889	16 209	17 326	12 367
23	personal costs	47 825	52 156	52 916	56 428	63 002
24	of which: wage costs	35 469	38 655	40 287	42 249	47 108
25	of which: wages	34 655	37 964	38 933	40 831	45 527
26	sick leave	x	x	153	121	217
27	other personnel costs	814	691	1 201	1 297	1 364
28	of which: contracts	814	691	1 201	1 297	1 364
30	deductions	12 356	13 501	12 629	14 179	15 894
31	social costs	1 506	1 712	1 818	1 649	1 461
32	of which: occupational safety and health, hygienic equipment	154	228	286	48	419
33	education	55	41	34	35	57
34	catering	61	91	113	129	213
35	transfer to Social Fund	693	759	782	819	457
36	pension insurance	543	593	603	618	315
38	road tax, real estate tax, other taxes and fees	66	92	71	63	63
45	exchange rate loss	0	1	30	65	68
48	other additional costs	-5 263	-4 963	-4 660	-1 742	-4 809
49	of which: insurance	216	187	206	207	198
51	technical improvements up to 40 thou. CZK	0	13	24	20	60
54	unused VAT	-58 001	-5 726	-5 639	-7 280	-7 597
55	bank fees	48	69	69	100	107
56	transfer to Scholarship and Bursary Fund	0	0	0	0	0
57	transfer to Operating Fund	0	0	0	0	0
58	transfer to Special Purpose Fund	0	0	0	0	0
59	of which: donations	0	0	0	0	0
60	sources from abroad	0	0	0	0	0
61	up to 5 % targeted funding from state budget	0	0	0	0	0
62	other	274	494	679	5 211	2 423
63	depreciation of fixed assets	10 454	11 772	12 442	13 506	13 378
64	of which: depreciation and residual value of assets purchased from subsidies	4 855	4 872	4 737	4 665	4 647
65	depreciation of other assets	5 599	6 900	7 705	8 841	8 731
66	other	19	88	40	340	137
67	total	165 782	185 925	197 284	220 349	199 674

<sup>1)</sup> interannual increase  
severance pay, including royalties and civilian service prior to 2004

1,12 1,06 1,12 0,91

	2007	2008	2009	2010	2011
ratio of subsidiary depreciation (item No. 64/63)	0,46	0,41	0,38	0,35	0,35
ratio of non-subsidiary depreciation ((items Nos. 65 + 66)/63)	0,54	0,59	0,62	0,65	0,65

Item No.		2007	2008	2009	2010	2011
1	Total costs	165 782	185 925	197 284	220 349	199 674
2	of which depreciation of assets not purchased from subsidies	4 855	4 872	4 737	4 665	4 647
3	transfers to Operating Fund, Special Purpose Fund, Scholarship and Bursary Fund and Social Fund	693	759	782	819	457
4	Expenses excluding depreciation of subsidies and fund transfers (item No. 1–2–3)	160 234	180 294	191 765	214 865	194 570
5	interannual increase – item No. 4 (expenses excluding depreciation of assets and fund transfers, item No. 4)	1,14	1,13	1,06	1,12	0,91
	quotient of item No. 4/item No. 1	0,97	0,97	0,97	0,98	0,97
	recalculation	0,03	0,03	0,03	0,02	0,03

Table 10 Non-investment costs and revenue – Accommodation and Catering Services

Table 10a Non-investment costs and revenue – catering (in thou. CZK)

Canteens and other catering services approved by MEYS	Total costs			Total revenue										Economic result		
	main activity	supplementary activities	total	main activity			supplementary activities			total	main activity	supplementary activities	total			
				students	employees	other	MEYS subsidies	total	other catering					other	total	
a	b	c	b+c	d	e	f	g	h	i	j	k	h+k	l=h-b	m=k-c	h+m	
Vinařská canteen	21 837	8 222	30 059	11 620	376	1 105	9 017	22 118	6 197	1 870	8 067	30 185	281	-155	126	
Moravské nám. canteen	16 319	2 715	19 034	8 522	456	545	6 871	16 394	2 224	588	2 812	19 206	75	97	172	
Veverí canteen	8 860	2 805	11 665	3 594	297	267	2 901	7 059	1 406	1 336	2 742	9 801	-1 801	-63	-1 864	
Academic restaurant	32 345	7 428	39 773	13 284	964	58	9 835	24 141	4 450	2 402	6 852	30 993	-8 204	-576	-8 780	
Cikhář centre	5	933	938	0	0	0	15	15	704	0	704	719	10	-229	-219	
Šlapanice centre	381	699	1 080	0	6	0	0	6	628	0	628	634	-375	-71	-446	
Total	79 747	22 802	102 549	37 020	2 099	1 975	28 639	69 733	15 609	6 196	21 805	91 538	-10 014	-997	-11 011	

Table 10b Non-investment costs and revenue – accommodation (in thou. CZK)

Halls of residence and other accommodation services administered by the university	Total costs			Revenue								Economic result			
	main activity	supplementary activities	total	main activity			supplementary activities			total	main activity	supplementary activities	total		
				students	employees	MEYS subsidies	other	total	other accommodated persons					other	total
a	b	c	b+c	d	e	f	g	h	i	j	k	h+k	l=h-b	m=k-c	l+m
Vinařská halls of residence	32 106	4 345	36 451	28 188	0	0	6 392	34 580	7 723	176	7 899	42 479	2 474	3 554	6 028
UNI hotels	490	2 088	2 578	0	0	0	144	144	2 602	0	2 602	2 746	-346	514	168
Tvrdoňo halls of residence	3 719	152	3 871	5 825	0	0	384	6 209	240	0	240	6 449	2 490	88	2 578
Kounicova halls of residence	9 523	978	10 501	15 241	0	0	1 679	16 920	3 038	0	3 038	19 958	7 397	2 060	9 457
Mánesova halls of residence	7 231	113	7 344	6 179	0	0	757	6 936	131	0	131	7 067	-295	18	-277
Veveří halls of residence	1 357	11	1 368	1 287	0	0	211	1 498	0	0	0	1 498	141	-11	130
nám. Míru halls of residence	3 113	5	3 118	3 214	0	0	507	3 721	0	0	0	3 721	608	-5	603
Klácelova halls of residence	4 353	53	4 406	5 246	0	0	320	5 566	9	0	9	5 575	1 213	-44	1 169
brí Žurků halls of residence	10 271	624	10 895	8 767	0	0	1 336	10 103	1 477	0	1 477	11 580	-168	853	685
Sladkého halls of residence	8 634	246	8 880	7 039	0	0	3 263	10 302	349	0	349	10 651	1 668	103	1 771
Lomená halls of residence	3 392	86	3 478	3 455	0	0	423	3 878	122	0	122	4 000	486	36	522
Cikháj centre	86	887	973	0	0	0	41	41	608	0	608	649	-45	-279	-324
Šlapanice centre	711	2 550	3 261	0	0	0	624	624	2 260	80	2 340	2 964	-87	-210	-297
<b>total</b>	<b>84 986</b>	<b>12 138</b>	<b>97 124</b>	<b>84 441</b>	<b>0</b>	<b>0</b>	<b>16 081</b>	<b>100 522</b>	<b>18 559</b>	<b>256</b>	<b>18 815</b>	<b>119 337</b>	<b>15 536</b>	<b>6 677</b>	<b>22 213</b>

**Note on Table 10a**

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1. The table includes facilities in Cikháj and Šlapanice, which served as recreational and instructional centres and are not directly designated for student accommodation and catering.
2. Total non-investment costs include costs of the operations centre.
3. Catering costs and revenue also include buffet facilities.
4. Figures do not include VAT.
5. Average meal price – meal prices employ a so-called limitless regime, in which the calculation of meal prices is based on average consumption, operating costs contributions and 20 % VAT.
6. In the case of non-university cafeteria users, the price also includes profit.
7. Other revenue includes subsidy write-offs, listed under revenue according to the relevant operations.

**Note on Table 10b**

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1. Other revenue includes revenue from rental services, subsidy write-off settlements, damages, shortages, penalties, etc.
2. Supplementary activities include all income from room sales – i.e. hotel accommodation – and supplementary sales at hotels and halls of residence, if applicable.
3. Figures do not include VAT.
4. Prices for student beds at individual dormitories are derived from room furnishings, distance from the individual faculties and public transport access. Dormitories located in the city centre with easy access to public transport and instructional facilities are generally more expensive than dormitories located on the outskirts of the city. Dormitories are divided into three approximate categories – independent rooms with built-in facilities, joint rooms with facilities and rooms with common facilities. Furnishings and the number of beds per room comprise the basic criteria for price determination.
5. Costs include operating costs of the director's office. The subdivision of costs between accommodation and catering was performed in accordance with the Accommodation and Catering Services guidelines for 2011, i.e. in a ratio of 70:30.
6. The Cikháj educational and recreational centre is used for training courses and student seminars as well as for – most importantly – recreational purposes for employees and international visitors.
7. While the Šlapanice University Centre is used for seminars and training, it also provides accommodation and catering services for both event participants and international visitors.

### 3.4 MU Revenue and Cost Analysis (excluding Accommodation and Catering Services)

Table MU 19 MU revenue excluding Accommodation and Catering Services – 2007 to 2011  
(in thou. CZK)

Item No.		2007	2008	2009	2010	2011
1	internal production revenue	10 268	9 558	11 752	11 654	10 520
2	revenues from sales of services	218 771	243 955	265 716	286 387	289 366
3	of which: accommodation – halls of residence	0	0	0	0	0
4	accommodation – other	0	0	0	0	213
5	catering – student	0	0	0	0	0
6	catering – employee	0	0	0	0	0
7	catering – other	0	0	0	0	0
8	rental	3 964	4 227	4 713	4 654	5 588
9	lifelong learning	55 405	53 123	53 647	53 017	59 268
10	study-related fees – studies in a foreign language	51 888	63 371	68 303	74 186	86 742
11	other	107 514	123 234	139 053	154 530	137 555
12	revenues from sales of goods	1 804	694	1 561	389	448
13	change in the status of product and animal inventories	1 683	1 586	2 697	962	1 815
14	capitalization of materials and internal services	1 171	241	706	418	491
15	contractual fines and late payment charges	3 872	2 500	1 151	4 667	-1 060
16	interest from bank accounts	31 573	46 727	16 298	16 077	23 141
17	exchange rate gain	-2	472	952	104	673
18	fund utilization settlement into revenue <sup>1)</sup>	163 647	139 916	164 854	263 118	319 402
19	of which: Bonus Fund	5 715	5 258	5 665	5 448	9 819
20	Social Fund	19 439	21 333	23 113	25 236	20 287
21	Special Purpose Fund, of which:	43 264	47 098	66 444	89 784	101 269
22	Special Purpose Fund – utilization of donations	20 087	21 496	36 471	45 016	38 948
23	Special Purpose Fund – utilization of funding from abroad	19 414	17 815	21 206	30 291	46 098
24	Special Purpose Fund – utilization of funding from CR	3 763	7 787	8 767	14 477	16 223
25	FRIA	0	0	0	0	0
26	Scholarship and Bursary Fund	11 461	15 139	31 274	44 656	55 434
27	Operating Fund	83 795	51 087	38 357	97 994	132 592
28	other revenue	284 343	341 328	402 981	449 957	488 613
29	of which: income for co-principal investigators	38 369	38 208	52 925	65 554	73 481
30	admission procedure fees	28 598	25 381	26 748	28 325	30 094
31	study-related fees (transfer to Scholarship and Bursary Fund)	26 014	36 989	48 821	55 075	64 965
32	revenue settlement from depreciation and residual costs	187 583	234 566	260 978	281 707	330 181
33	revenues from sales of assets	2 294	788	776	1 635	550
34	obtained targeted funding, donations	36 701	48 464	62 438	36 765	38 655
35	other	141	156	216	314	441
36	<b>total internal revenue</b>	<b>756 266</b>	<b>836 385</b>	<b>932 098</b>	<b>1 072 447</b>	<b>1 173 055</b>
37	total subsidies	2 741 455	2 918 982	3 168 353	3 347 876	3 586 870
38	of which: operating subsidies from state budget	2 708 195	2 913 670	3 110 265	3 164 875	3 166 580
39	subsidies for long-term projects co-financed by EU	33 260	5 312	58 088	183 001	420 290
40	<b>Total revenue</b>	<b>3 497 721</b>	<b>3 755 367</b>	<b>4 100 451</b>	<b>4 420 323</b>	<b>4 759 925</b>
	interannual increase		1,07	1,09	1,08	1,08
	proportion of internal revenue on total revenue	0,25	0,22	0,23	0,24	0,25

		2007	2008	2009	2010	2011
1	Total revenue	3 497 721	3 755 367	4 100 451	4 420 323	4 759 925
2	Total revenue (excluding subsidies)	756 266	836 385	932 098	1 072 447	1 173 055
3	of which: revenue settlement from depreciation	187 583	234 566	260 978	281 707	330 181
4	fund utilization in revenue	163 647	139 916	164 854	263 118	319 402
5	Internal revenue (excluding subsidy deductions and fund utilization)	405 036	461 903	506 266	527 622	523 472
6	interannual increase – item No. 5 (internal revenue excluding subsidy deductions and fund utilization)	1,20	1,14	1,10	1,04	0,99
7	index – internal revenue to total revenue according to accounting (item No. 2/1)	0,22	0,22	0,23	0,24	0,25
8	index – net internal revenue to total revenue according to accounting (item No. 5/1)	0,12	0,12	0,12	0,12	0,11
9	revenue from deductions in % to total revenue	5,36%	6,25%	6,36%	6,37%	6,94%

**Table MU 20 Costs development – 2007 to 2011, MU excluding Accommodation and Catering Services (in thou. CZK)**

Item No.	item	2007	2008	2009	2010	2011
1	material	325 092	241 656	256 939	299 646	244 875
2	of which: minor assets	197 627	109 403	103 817	135 646	81 534
3	books and magazines	29 271	30 166	31 512	29 593	33 254
4	energy	66 346	79 369	94 513	102 874	93 472
5	goods sold, materials	1 529	844	1 504	486	504
6	repairs and maintenance	37 795	52 456	43 534	51 496	51 624
7	travel expenses	63 435	68 519	70 601	69 968	74 345
8	of which: local	10 672	11 242	12 132	11 254	11 676
9	international	52 763	57 277	58 469	58 714	62 669
10	representation costs	1 794	2 473	2 568	2 662	2 403
11	services	248 110	263 341	301 244	326 650	325 185
12	of which: telephony	8 067	7 975	7 371	7 450	6 108
13	postage costs	5 795	5 021	5 615	5 235	5 465
14	rental costs	22 974	27 614	35 101	41 768	40 791
15	minor intangible assets – SW	6 113	4 322	6 907	5 067	4 200
16	conference fees	2 394	2 137	3 096	2 697	2 796
17	transportation	4 497	4 757	6 267	7 806	9 332
18	printing services	24 404	21 497	26 184	21 876	20 426
19	advertising	1 836	3 353	2 330	2 432	2 261
20	royalties	2 388	1 899	1 365	1 412	1 590
21	maintenance and security	26 479	30 490	34 283	35 942	36 646
22	other	143 163	154 276	172 725	194 965	195 570
23	personal costs	1 803 886	1 935 738	2 075 093	2 208 236	2 419 031
24	of which: wage costs	1 350 112	1 461 563	1 587 544	1 673 577	1 833 027
25	of which: wages	1 271 390	1 379 458	1 485 512	1 562 319	1 696 895
26	sick leave	x	x	1 988	1 649	2 927
27	other personnel costs	78 722	82 105	100 044	109 609	133 205
28	of which: contracts	77 441	81 654	99 517	108 771	132 762
29	other	1 281	451	527	838	443
30	deductions	453 774	474 175	487 549	534 659	586 002
31	social costs	61 227	67 784	75 993	84 028	58 911
32	of which: occupational safety and health, hygienic equipment	3 221	3 807	3 956	4 436	4 624
33	education	2 437	2 624	2 702	2 450	2 145
34	catering	10 508	12 126	16 179	20 110	21 072
35	transfer to Social Fund	25 428	27 588	29 751	31 279	16 999
36	pension insurance	19 411	21 332	23 113	25 236	13 279
37	other	222	307	292	517	792
38	road tax, real estate tax, other taxes and fees	440	348	360	482	315
39	exchange rate loss	4 064	3 666	4 537	4 512	4 704
40	other additional costs	558 442	640 053	781 201	859 056	1 040 851
41	of which: insurance	6 296	6 991	8 147	8 421	8 492
42	transfer of subsidies to co-beneficiaries	43 073	44 908	77 424	96 867	156 683
43	technical improvements up to 40 thou. CZK	4 187	4 712	3 726	3 668	2 745
44	asset insurance	1 738	1 834	1 840	2 096	2 095
45	scholarships and bursaries	290 779	319 803	355 078	396 367	422 266
46	unused VAT	61 403	9 958	10 023	10 399	10 503
47	bank fees	3 332	3 712	3 415	2 652	2 503
48	transfer to Scholarship Fund	26 014	36 973	48 821	55 075	64 965
49	transfer to Operating Fund	118 039	129 243	177 254	183 835	224 049
50	transfer to Special Purpose Fund	52 584	76 731	90 068	97 500	141 694
51	of which: donations	26 419	37 598	48 267	26 950	27 149
52	sources from abroad	17 607	29 449	26 352	55 640	108 135
53	up to 5 % targeted funding from state budget	8 558	9 684	15 449	14 910	6 410
54	other	3 197	5 188	5 406	2 176	4 856
55	depreciation of fixed assets	250 926	296 290	319 447	338 053	384 481
56	depreciation and residual value of assets purchased from subsidies	187 110	234 324	260 978	281 678	330 181
57	depreciation of other assets	63 264	61 924	57 242	56 242	54 156
58	residual value of other assets discarded	552	42	1 227	133	144
59	residual value of assets sold	4 623	6	0	149	0
60	income tax	0	0	0	0	0
61	other	1 629	2 173	1 745	1 029	1 873
62	<b>total</b>	<b>3 429 338</b>	<b>3 654 716</b>	<b>4 029 279</b>	<b>4 349 327</b>	<b>4 702 574</b>

1) interannual increase  
severance pay, including royalties and civilian service prior to 2004

	2007	2008	2009	2010	2011
ratio of subsidiary depreciation (item No. 64/63)	0,75	0,79	0,82	0,83	0,86
ratio of non-subsidiary depreciation ((items Nos. 65 + 66)/63)	0,25	0,21	0,18	0,17	0,14

Item No.		2007	2008	2009	2010	2011
1	Total costs	3 429 338	3 654 716	4 029 279	4 349 327	4 702 574
2	of which: depreciation of assets not purchased from subsidies	187 110	234 324	260 978	281 678	330 181
3	transfers to Operating Fund, Special Purpose Fund, Scholarship and Bursary Fund and Social Fund	222 065	270 535	345 894	367 689	447 707
4	Expenses excluding depreciation of subsidies and fund transfers (item No. 1–2–3)	3 020 163	3 149 857	3 422 407	3 699 960	3 924 686
5	interannual increase – item No. 4 (expenses excluding depreciation of assets and fund transfers, item No. 4)	1,14	1,04	1,09	1,08	1,06
	quotient of item No. 4/item No. 1	0,88	0,86	0,85	0,85	0,83
	recalculation	0,12	0,14	0,15	0,15	0,17

## 4. Fund development and balance

The balance of MU funds created in accordance with Act No. 111/1998 Coll., on Higher Education Institutions is an important indicator of the quality of university management. The overall MU fund balance as of 31 December 2011 stood at 1,405 million CZK. The development of funds in the 2007 to 2011 period is outlined in tables 11 and 11a to 11h.

**Table 11 Funds (in thou. CZK)**

Item No.	Item	initial balance as of 1 January	creation		utilization (+)	balance as of 31 December	proposed economic result for 2011
			total (+)	of which assigned income			
		a	b	c	d	e=a+b-d	
1	<b>Total funds</b>	<b>1 159 080</b>	<b>599 587</b>	<b>71 122</b>	<b>354 159</b>	<b>1 404 508</b>	68 553
2	of which: Reserve fund	124 702	9 244	9 244	12 260	<b>121 686</b>	10 823
3	Fund for the Reproduction of Investment Assets	307 145	129 087	51 812	19 597	<b>416 635</b>	48 469
4	Scholarship and Bursary Fund	89 233	64 965	–	55 434	<b>98 764</b>	
5	Bonus Fund	46 864	10 066	10 066	9 820	<b>47 110</b>	9 261
6	Special Purpose Fund	118 776	144 720	–	103 854	<b>159 642</b>	
6a	of which: for individual R&D projects or long-term research plans	17 175	2 538	–	15 361	<b>4 352</b>	
6b	other support from public sources	3 387	3 885	–	3 367	<b>3 905</b>	
7	Social Fund	36 802	17 456	–	20 602	<b>33 656</b>	
8	Operating Fund	435 558	224 049	0	132 592	<b>527 015</b>	

The creation of the Bonus Fund, and the Fund for the Reproduction of Investment Assets (FRIA) includes the 2010 economic result amounting to 71.222 million CZK. The Reserve Fund and FRIA were created in order to provide a source of funding for the pre- and co-financing of operational programme projects.

**Table 11a Reserve Fund (in thou. CZK)**

		2007	2008	2009	2010	2011
balance as of 1 January		96 345	96 319	96 319	117 502	<b>124 702</b>
Creation	from profit			21 183	8 200	9 244
	from the Fund for the Reproduction of Investment Assets					
	from the Bonus Fund					
	from the Operating Fund					
	<b>Total</b>	<b>0</b>	<b>0</b>	<b>21 183</b>	<b>8 200</b>	<b>9 244</b>
Utilization	compensation of losses from preceding accounting periods					
	to the Fund for the Reproduction of Investment Assets					7 000
	to the Bonus Fund					
	to the Operating Fund					
	other uses	26			1 000	5 260
	<b>Total</b>	<b>26</b>	<b>0</b>	<b>0</b>	<b>1 000</b>	<b>12 260</b>
balance as of 31 December		96 319	96 319	117 502	124 702	<b>121 686</b>

### Notes

(1) utilized for pre-financing operational programme projects (i.e. physically transferred to a separate project account) and reduced by repayments to the fund upon receipt of funding from the relevant OP provider.

**Table 11b Fund for the Reproduction of Investment Assets (in thou. CZK)**

		2007	2008	2009	2010	2011
<b>balance as of 1 January</b>		<b>242 873</b>	<b>268 505</b>	<b>334 270</b>	<b>403 738</b>	<b>307 145</b>
Creation	from depreciation	68 861	68 825	64 947	65 083	62 886
	from profit	51 430	61 842	70 130	43 383	51 812
	income from sales of fixed tangible and intangible assets					
	from contribution balance	15 301	5 757	18 614	11 348	7 237
	residual value of fixed tangible and intangible assets	1 398	223	1 227	254	152
	total other income	0	483		259	
	<b>Total fund transfers</b>					<b>7 000</b>
	of which: from the Bonus Fund					
	from the Operating Fund					
	from the Reserve Fund					<b>7 000</b>
<b>Total</b>		<b>136 990</b>	<b>137 130</b>	<b>154 918</b>	<b>120 327</b>	<b>129 087</b>
Utilization	<b>Total investment</b>	<b>111 358</b>	<b>71 365</b>	<b>83 193</b>	<b>216 920</b>	<b>19 597</b>
	of which: buildings	75 708	45 304	26 974	80 478	21 927
	machinery and equipment	33 681	22 407	34 717	10 761	18 664
	real estate purchases		2 820		419	4 592
	SW	1 296	700	6 044	2 494	
	artworks	673	134	1 787	2 984	
	operational programme project pre-financing			13 671	119 784	
	other investment uses					-25 586
	<b>Total non-investment</b>	<b>0</b>		<b>2 257</b>		<b>0</b>
	<b>Total fund transfers</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	of which: to the Bonus Fund					
	to the Operating Fund					
	to the Reserve Fund					
<b>Total</b>		<b>111 358</b>	<b>71 365</b>	<b>85 450</b>	<b>216 920</b>	<b>19 597</b>
<b>balance as of 31 December</b>		<b>268 505</b>	<b>334 270</b>	<b>403 738</b>	<b>307 145</b>	<b>416 635</b>

Since 1 January 2005, in accordance with changes to the provisions of section 38 of Decree No. 504/2002 Coll., FRIA is no longer to include depreciation of assets funded from subsidies. While total depreciation in 2011 amounted to 398 million CZK, FRIA only received 63 million CZK (i.e. 16 % of the total). Additional FRIA sources include the 2010 economic result (52 million CZK) and funds remaining from the transfer of investment contributions (7 million CZK).

**Table 11c Scholarship and Bursary Fund (in thou. CZK)**

		2007	2008	2009	2010	2011
<b>balance as of 1 January</b>		<b>24 419</b>	<b>39 452</b>	<b>61 268</b>	<b>78 815</b>	<b>89 233</b>
Creation	study-related fees according to section 58 of Act No. 111/1998 Coll.	26 495	36 955	48 821	55 075	64 965
	tax deductible expenses according to Act No. 586/1992 Coll. on Income Tax					
	other income					
	<b>Total</b>	<b>26 495</b>	<b>36 955</b>	<b>48 821</b>	<b>55 075</b>	<b>64 965</b>
Utilization	<b>Total</b>	<b>11 462</b>	<b>15 139</b>	<b>31 274</b>	<b>44 657</b>	<b>55 434</b>
<b>Balance as of 31 December</b>		<b>39 452</b>	<b>61 268</b>	<b>78 815</b>	<b>89 233</b>	<b>98 764</b>

**Notes**

(1) Study-related fees in accordance with section 58, subsections 3 and 4 of Act 111/1998 Coll. on Higher Education Institutions (exceeding the framework of the standard period of study +1 year, studies in additional degree programmes and parallel studies outside the framework of the standard length of studies)

Following changes in accounting methodology, the fund is additionally covered by unpaid debts in the amount of 20,964.29 thou. CZK (21.23 %).

**Table 11d Bonus Fund (in thou. CZK)**

		2007	2008	2009	2010	2011
balance as of 1 January		<b>19 101</b>	<b>21 972</b>	<b>25 710</b>	<b>32 672</b>	<b>46 864</b>
Creation	from profit	8 586	9 802	12 627	19 639	10 066
	from the Reserve Fund					
	from the Fund for the Reproduction of Investment Assets					
	from the Operating Fund					
	other income					
Total		8 586	9 802	12 627	19 639	<b>10 066</b>
Utilization	wage costs	5 715	6 064	5 665	5 447	9 820
	to the Reserve Fund					
	to the Fund for the Reproduction of Investment Assets					
	to the Operating Fund					
	other uses					
Total		5 715	6 064	5 665	5 447	<b>9 820</b>
balance as of 31 December		<b>21 972</b>	<b>25 710</b>	<b>32 672</b>	<b>46 864</b>	<b>47 110</b>

**Table 11e Special Purpose Fund – 2011 (in thou. CZK)**

	Item	Non-investment	Investment	Total
balance as of 1 January	donations <sup>1)</sup>	36 767		36 767
	targeted funding from abroad section 18, subsection 9, letter b) of Act No. 111/1998 Coll. <sup>2)</sup>	61 447		61 447
	special purpose R&D funding from 333 – MEYS chapter – section 18, subsection 9, letter c) of Act No. 111/1998 Coll. <sup>3)</sup>	14 881	2 294	17 175
	targeted funding from other public sources – section 18, subsection 9, letter c) of Act No. 111/1998 Coll. <sup>4)</sup>	3 371	16	3 387
	<b>Total</b>	<b>116 466</b>	<b>2 310</b>	<b>118 776</b>
Creation	donations <sup>1)</sup>	30 162		30 162
	targeted funding from abroad section 18, subsection 9, letter b) of Act No. 111/1998 Coll. <sup>2)</sup>	108 135		108 135
	special purpose R&D funding from 333 – MEYS chapter – section 18, subsection 9, letter c) of Act No. 111/1998 Coll. <sup>3)</sup>	2 538		2 538
	targeted funding from other public sources – section 18, subsection 9, letter c) of Act No. 111/1998 Coll. <sup>4)</sup>	3 872	13	3 885
	<b>Total</b>	<b>144 707</b>	<b>13</b>	<b>144 720</b>
Utilization	donations <sup>1)</sup>	39 016		39 016
	targeted funding from abroad section 18, subsection 9, letter b) of Act No. 111/1998 Coll. <sup>2)</sup>	46 110		46 110
	special purpose R&D funding from 333 – MEYS chapter – section 18, subsection 9, letter c) of Act No. 111/1998 Coll. <sup>3)</sup>	13 067	2 294	15 361
	targeted funding from other public sources – section 18, subsection 9, letter c) of Act No. 111/1998 Coll. <sup>4)</sup>	3 351	16	3 367
	<b>Total</b>	<b>101 544</b>	<b>2 310</b>	<b>103 854</b>
balance as of 31 December	donations <sup>1)</sup>	27 913	0	27 913
	targeted funding from abroad section 18, subsection 9, letter b) of Act No. 111/1998 Coll. <sup>2)</sup>	123 472	0	123 472
	special purpose R&D funding from 333 – MEYS chapter – section 18, subsection 9, letter c) of Act No. 111/1998 Coll. <sup>3)</sup>	4 352	0	4 352
	targeted funding from other public sources – section 18, subsection 9, letter c) of Act No. 111/1998 Coll. <sup>4)</sup>	3 892	13	3 905
	<b>Total</b>	<b>159 629</b>	<b>13</b>	<b>159 642</b>

<sup>1)</sup> special purpose donations – section 18, subsection 9, letter a) of Act No. 111/1998 Sb.

<sup>2)</sup> targeted funding from abroad – section 18, subsection 9, letter b) of Act No. 111/1998 Sb.

<sup>3)</sup> targeted R&D funding – 333 MEYS chapter – section 18, subsection 9, letter c) of Act No. 111/1998 Sb.

<sup>4)</sup> targeted funding – other public sources – section 18, subsection 9, letter c) of Act No. 111/1998 Sb.

**Note:**

Funding from abroad may also be transferred to the special purpose fund (including funding other than subsidies) as well as funding not registered as subsidies (i.e. funding in which MU is the subsidy project co-beneficiary/partner and where acquired funding – including the special purpose fund – is settled with the beneficiary).

As of 31 December 2011, in accordance with section 18 of Act No. 111/1998 Coll. on Higher Education Institutions, as amended, MU operated a special purpose fund comprising special purpose donations and foundation contributions (with the exception of donations designated for the acquisition and technical development of fixed assets), targeted funding from abroad and targeted public funding from Czech sources which could not be used during the budget year in which the funds were provided (in

accordance with section 18, subsection 8 of the Act – up to a volume of 5 % of the total funding for a given year), accounting for a total amount of 144,720 thou. CZK.

Of this amount, the fund included 3,295 thou. CZK provided by MEYS, 2,538 thou. CZK of this amount in R&D funding alone. A total of 5,666 thou. CZK came from R&D projects (including 13 thou. CZK worth of capital sources), of which 5,145 in R&D projects listing MU as beneficiary.

The special purpose fund was used to finance R&D activities in a total amount of 17,189 thou. CZK, including 16,090 thou. CZK worth of ongoing R&D projects (of which 2,310 in capital funding), of which R&D projects with MU as beneficiary accounting for 15,629 thou. CZK.

The Special Purpose Fund covers returns to the state budget amounting to 239,161.30 CZK (including MEYS returns \*), non-investment funding amounting to 182,026.31 CZK and capital funding amounting to 43,119.84 CZK, Czech Science Foundation returns \*\*) GA) non-investment funding amounting to 12,309.35 CZK and capital funding amounting to 1,705.80 CZK), which were deposited to the providers' accounts at the beginning of February 2012.

The total fund balance of 159,641 thou. CZK is listed in item No. 89 of the balance.

\*) Unused funding from the special purpose fund was credited to the MEYS account – account No. 19-821001/0710, variable symbol 17, on 7 February 2012.

\*\*) Unused funding from the special purpose fund was credited to the Czech Science Foundation account – account No. 6015-22422001/0710, variable symbol 17, on 13 February 2012.

**Table 11f Social Fund (in thou. CZK)**

		2007	2008	2009	2010	2011
balance as of 1 January		11 270	17 319	23 741	30 558	36 802
Creation	Allotment according to section 18, subsection 12, of Act No. 111/1998 Coll.	26 003	28 347	30 533	32 098	17 456
Utilization	for employee pension benefits	19 954	21 925	23 716	25 854	13 594
	catering – employees					7 008
	Total	19 954	21 925	23 716	25 854	20 602
balance as of 31 December		17 319	23 741	30 558	36 802	33 656

The MU social fund was established on 1 January 2006 and initially (until 2010) amounted to 2 % of the gross wage (excluding contracts concluded outside of employment contracts); since 2011, the percentage has been set at 1 %. The fund was primarily used for contributions for employee pension insurance as well as a source of catering-related expenses. The fund balance represents the difference between the creation of wages for all employees and the use of contributions for pension insurance (applicable to employees who have concluded a pension insurance contract. The fund was set up in an amount of 17,456 thou. CZK and subsequently used for employee pension insurance payments 13,594 thou. CZK and catering 7,008 thou. CZK. The fund is covered by funds kept in an independent bank account.

**Table 11g Operating Fund (in thou. CZK)**

		2007	2008	2009	2010	2011
balance as of 1 January		98 302	132 665	210 820	349 717	435 558
Creation	from contribution balance	118 039	129 242	177 254	183 835	224 049
	from profit					
	from the Fund for the Reproduction of Investment Assets					
	from the Bonus Fund					
	from the Reserve Fund					
	other income					
Total		118 039	129 242	177 254	183 835	224 049
Utilization	for operating expenses according to internal university regulations	83 676	51 087	38 357	97 994	132 592
	to the Fund for the Reproduction of Investment Assets					
	to the Bonus Fund					
	to the Reserve Fund					
	other uses					
Total		83 676	51 087	38 357	97 994	132 592
balance as of 31 December		132 665	210 820	349 717	435 558	527 015

Since 2006, universities have been entitled to state budget contributions for educational, scientific, research, developmental, artistic or other creative activities; unused contribution funds may be transferred to the Operating Fund.

The establishment of the Operating Fund corresponds to the amount of unused allocated public funding in the form of the non-investment contribution from MEYS for 2011 in a total amount of 224,049 thou. CZK. In addition to the balance of 218,486 thou. CZK from indicators A+B, 5,097 thou. CZK was transferred from indicator C – doctoral scholarships, 314 CZK from indicator D – short-term international student stays, 54 thou. CZK from indicator M – other activities, 252 thou. CZK from indicator S – bursaries, and 159 thou. CZK from indicator U – accommodation grants. The Operating Fund balance depends – among other things – on the impact of the recession. In connection with announced reductions in state budget funding applicable to virtually all public institutions in 2011, it was necessary to limit expenditures and, especially towards the end of the year, suspend planned purchases of commodities and services not essential for the university's operation in order to ensure smooth operation in the following year, i.e. create a reserve thanks to the Operating Fund, especially in view of further cuts in state budget university funding planned for 2012. Additional sources were also used to fund MU's main activity, most notably funding from the Operating Fund amassed in previous years (133 million CZK). In addition, for most of the year it remained unclear to what extent the 2011 budget would actually be reduced. MU was only informed of the actual amount of the MEYS contribution for 2011 at the end of the year (the release of commitments amounting to 25 % of the contribution and an increase thanks to the dissolution of MEYS reserves). Operating Fund expenditures will be in accordance with the original public funding allocation objectives.

**Table 11h Development of Fund Balances (in thou. CZK)**

Fund development	2004	2005	2006	2007	2008	2009	2010	2011
Reserve fund	96 345	96 345	96 345	96 319	96 319	117 502	124 702	121 686
FRIA	214 724	206 795	242 873	268 505	334 270	403 738	307 145	416 635
Scholarship and Bursary Fund	15 567	19 890	24 419	39 452	61 268	78 815	89 233	98 764
Bonus Fund	12 707	16 013	19 101	21 972	25 710	32 672	46 864	47 110
Special Purpose Fund	x	30 737	41 366	52 533	82 216	107 400	118 776	159 642
Social Fund	x	x	11 270	17 319	23 740	30 557	36 802	33 656
Operating Fund	x	x	98 302	132 665	210 820	349 717	435 558	527 015
<b>Total</b>	<b>339 343</b>	<b>369 779</b>	<b>533 676</b>	<b>628 764</b>	<b>834 343</b>	<b>1 120 400</b>	<b>1 159 080</b>	<b>1 404 508</b>
growth index		1,09	1,44	1,18	1,33	1,34	1,03	1,21

## 5. Status and development of assets and liabilities

MU manages assets (including expenditures for assets not yet in operation) totalling 11,572 million CZK – acquisition price, interannual increase of 6 %; this amount includes 11,442 million CZK worth of fixed tangible assets and 130 million CZK of fixed intangible assets.

### 5.1 Asset overview and development

**Table MU 21 Fixed assets including unfinished assets (items Nos. 1 to 28 of the balance) (in thou. CZK)**

Asset type	Account No.	Balance as of 31 December 2010	Balance as of 31/12/2011		
			purchase cost	repairs	residual cost
<b>Long-term tangible assets (items Nos. 3 to 8 of the Balance)</b>		<b>122 904</b>	<b>130 098</b>	<b>-103 165</b>	<b>26 933</b>
of which: intangible R&D results	012	608	808	-556	252
software	013	97 042	102 825	-85 543	17 282
valuable rights – other fixed intangible assets	014	7 377	8 612	-2 583	6 029
other intangible fixed assets	019	2 402	3 735	-2 276	1 459
minor fixed intangible assets *)	018	12 728	12 207	-12 207	0
unfinished	041	2 747	1 911	0	1 911
<b>Long-term tangible assets (items Nos. 11 to 20 of the Balance)</b>		<b>10 966 875</b>	<b>11 441 576</b>	<b>-3 151 698</b>	<b>8 289 878</b>
of which: real estate	031	357 186	361 778	0	361 778
artworks	032	35 701	36 986	0	36 986
buildings, structures	021	7 357 964	7 539 095	-977 314	6 561 781
freestanding movable items and collections	022	2 664 066	2 824 705	-1 859 423	965 282
minor fixed tangible assets *)	028	336 033	314 961	-314 961	0
other fixed tangible assets ***)	029	55	55		55
unfinished fixed tangible assets	042	215 870	295 408	0	295 408
provision of reserves for tangible fixed assets	052	0	68 588	0	68 588
<b>Long-term financial assets (items Nos. 22 to 28 of the balance)</b>		<b>261</b>	<b>261</b>	<b>0</b>	<b>261</b>
Participation in controlled or managed entities	061	100	100	0	100
Other long-term financial assets	069	161	161	0	161
<b>Fixed assets</b>		<b>11 090 040</b>	<b>11 571 935</b>	<b>-3 254 863</b>	<b>8 317 072</b>

\*) acquired as of 31 December 2002

\*\*) accumulated depreciation accounts are recorded in account 082 001

minor intangible assets	982	38 781	43 072	0	0
minor tangible assets	983	1 008 647	1 071 155	0	0

As of 1 January 2003 certain changes took place in accounting relevant to minor intangible and tangible assets. Such assets are not associated with asset accounts, but with sub-balance accounts, i.e. depreciation is neither registered nor even applicable to such assets.

The most significant fixed assets developments include:

1. An increase in intangible assets – software (5.78 million CZK) is associated primarily with the technical improvement of database applications and the acquisition of educational software.
2. An increase in intangible assets – royalties (1.23 million CZK) includes invention and patent costs.
3. Loss of intangible assets amounting to 521.07 thou. CZK: property which was taken out of operation in 2011.
4. Real estate – MU acquired a garden in the Brno old town worth 4.59 million CZK.
5. An increase in items listed under buildings (181.13 million CZK) is associated with construction, renovation and modernization of MU buildings:
 

University Centre Telč renovation	126.24 million CZK
Faculty of Arts building (Janáčkovo nám.) renovation	6.95 million CZK
Vranov seismological station antenna mast construction	1.71 million CZK
Faculty of Education main building annex	8.21 million CZK
Klácelova halls of residence electro-installation renovation	2.57 million CZK
UCB construction and technical modifications (Sub-programme)	8.95 million CZK
Optical network development	6.08 million CZK

Rector's Office building (Komenského nám.) renovation	9.29 million CZK
Rector's Office building (Žerotínovo nám.) – utility networks development	1.77 million CZK
Faculty of Arts building (Joštova 13) anti-fire treatment	2.53 million CZK
Other small-scale MU building renovations	6.83 million CZK

6. Fixed tangible assets listed under movable items and collections of movable assets – registered increase of 160 million CZK. During the course of 2011, 51 million CZK worth of assets was disposed of while assets worth 211 million CZK were acquired. The increase primarily includes the acquisition of equipment necessary for teaching and research activities, technologies and equipment for newly completed UCB buildings and supplementary equipment for units of various ECUs (ICT, office and audiovisual equipment).
7. The decrease in minor fixed assets amounts to 21.07 million CZK and includes minor assets which have depreciated, become useless or were eliminated by means of liquidation or sale.
8. Account 042 balance – unfinished tangible fixed assets: 295.4 million CZK, of which:
 

CETOCOEN	192.70 million CZK
CESEB	14.96 million CZK
CEITEC	22.61 million CZK
CARLA	8.62 million CZK
CVIDOS	3.82 million CZK
CERIT (RDIOP, OPEI)	30.52 million CZK
halls of residence, insulation	16.03 million CZK
9. Increase in prepayments for tangible fixed assets worth 68.59 million CZK – deposit of instruments acquired under the CEITEC project (RDIOP).
10. Fixed financial assets:
  - contribution to CEITEC, Ltd.: 100 thou. CZK (MU contribution to the company capital amounts to 50 %, the Brno University of Technology is responsible for supplying the remaining 50 %).
  - share in Compostela University Media S.L. company: 3 thou. EUR (80,820 CZK)
  - contribution to INVEA-TECH, Inc.: 80 thou. CZK.

Fixed assets in use amount to a sum total value of 11,206 million CZK. Total accumulated depreciation, i.e., total asset depreciation, amounted to 3,255 million CZK while the degree of asset depreciation, i.e., the ratio of total accumulated depreciation to assets stood at 28.45 %.

**Table MU 21a Fixed assets in use – excluding financial assets (in thou. CZK)**

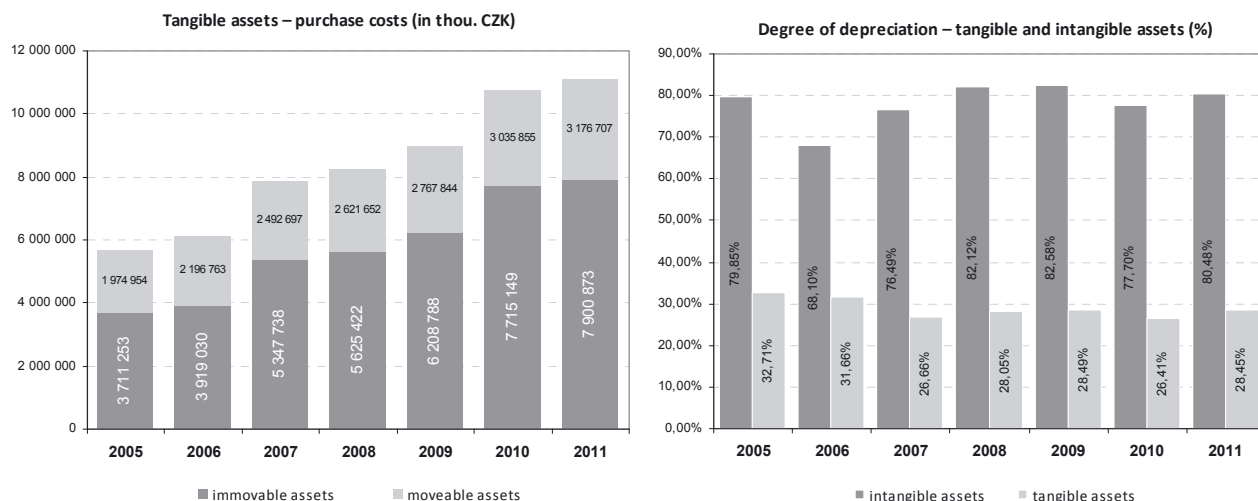
Asset type	Account No.	Balance as of 31 December 2010	Balance as of 31/12/2011		
		purchase cost	purchase cost	repairs	residual cost
<b>Long-term tangible assets (items Nos. 3 to 7 of the Balance)</b>		<b>120 157</b>	<b>128 187</b>	<b>-103 165</b>	<b>25 022</b>
of which: intangible R&D results	012	608	808	-556	252
software	013	97 042	102 825	-85 543	17 282
valuable rights – other fixed intangible assets	014	7 377	8 612	-2 583	6 029
other intangible fixed assets	019	2 402	3 735	-2 276	1 459
minor fixed intangible assets <sup>*)</sup>	018	12 728	12 207	-12 207	0
<b>Long-term tangible assets (items Nos. 11 to 18 of the Balance)</b>		<b>10 751 005</b>	<b>11 077 580</b>	<b>-3 151 698</b>	<b>7 925 882</b>
of which: real estate	031	357 186	361 778	0	361 778
artworks	032	35 701	36 986	0	36 986
buildings, structures	021	7 357 964	7 539 095	-977 314	6 561 781
freestanding movable items and collections	022	2 664 066	2 824 705	-1 859 423	965 282
minor fixed tangible assets <sup>*)</sup>	028	336 033	314 961	-314 961	0
other fixed tangible assets	029	55	55	0	55
<b>Fixed assets in use</b>		<b>10 871 162</b>	<b>11 205 767</b>	<b>-3 254 863</b>	<b>7 950 904</b>

**Table MU 21b Tangible and intangible assets – purchase costs (in thou. CZK)**

	2005	2006	2007	2008	2009	2010	2011
intangible assets	76 993	95 201	98 400	107 917	111 961	120 157	128 187
tangible assets	5 686 207	6 115 848	7 840 435	8 247 074	8 976 632	10 751 005	11 077 580
<b>total</b>	<b>5 763 200</b>	<b>6 211 049</b>	<b>7 938 835</b>	<b>8 354 991</b>	<b>9 088 592</b>	<b>10 871 162</b>	<b>11 205 767</b>

**Table MU 21c Degree of depreciation – tangible and intangible assets**

	2005	2006	2007	2008	2009	2010	2011
intangible assets	79,85%	68,10%	76,49%	82,12%	82,58%	77,70%	80,48%
tangible assets	32,71%	31,66%	26,66%	28,05%	28,49%	26,41%	28,45%
<b>total</b>	<b>33,33%</b>	<b>32,22%</b>	<b>27,27%</b>	<b>28,75%</b>	<b>29,16%</b>	<b>26,98%</b>	<b>29,04%</b>

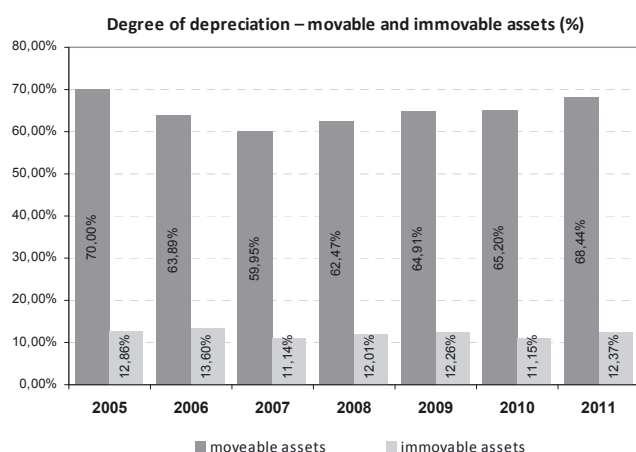
**Table MU 21d Movable and immovable assets – purchase costs (in thou. CZK)**

	2005	2006	2007	2008	2009	2010	2011
immovable assets	3 711 253	3 919 030	5 347 738	5 625 422	6 208 788	7 715 149	7 900 873
moveable assets	1 974 954	2 196 763	2 492 697	2 621 652	2 767 844	3 035 855	3 176 707
<b>total</b>	<b>5 686 207</b>	<b>6 115 793</b>	<b>7 840 435</b>	<b>8 247 074</b>	<b>8 976 632</b>	<b>10 751 005</b>	<b>11 077 580</b>

MU owns a total of 120 buildings, of which 36 are managed by University Campus Bohunice Management and 26 by the Accommodation and Catering Services. The university also uses 6 other buildings (4 buildings in Brno–Řečkovice are being used by the Faculty of Science, 2 buildings on Veveří St. are used by the Faculty of Arts) and a total of 30 additional spaces rented from various owners (used primarily by the Faculty of Medicine and Faculty of Arts).

**Table MU 21e Degree of depreciation – movable and immovable assets**

	2005	2006	2007	2008	2009	2010	2011
immovable assets	12,86%	13,60%	11,14%	12,01%	12,26%	11,15%	12,37%
moveable assets	70,00%	63,89%	59,95%	62,47%	64,91%	65,20%	68,44%
<b>total</b>	<b>32,71%</b>	<b>31,66%</b>	<b>26,66%</b>	<b>28,05%</b>	<b>28,49%</b>	<b>26,41%</b>	<b>28,45%</b>



The total value of MU receivables of 31 December 2011 is 94 million CZK, the total value of MU obligations as of 31 December 2011 stands at 2,051 million, of which 1,671 million CZK in fixed liabilities.

**Table MU 22 Receivables, obligations, loans (in thou. CZK)**

	Account No.	Balance as of 31 December 2010	Balance as of 31/12/2011	Difference
		1	2	column 2–1
<b>Total debts</b>		<b>119 514</b>	<b>94 048</b>	<b>-25 466</b>
of which: consumers	311	36 908	24 173	-12 735
operational reserves provided	314	9 239	10 136	897
other receivables	315	13 853	18 061	4 208
employee debts	335	15 878	13 264	-2 614
income tax	341	0	0	0
value added tax	343	0	0	0
estimated asset accounts	388	42 461	27 725	-14 736
provisions against receivables	391	-362	-575	-213
other debts	378	1 537	1 264	-273
<b>Total obligations</b>		<b>2 159 469</b>	<b>2 050 786</b>	<b>-108 683</b>
<b>Long-term obligations</b>		<b>1 775 000</b>	<b>1 671 000</b>	<b>-104 000</b>
long-term bank loans	951	0	0	0
other long-term obligations	959	1 775 000	1 671 000	-104 000
<b>Short-term obligations</b>		<b>384 469</b>	<b>379 786</b>	<b>-4 683</b>
suppliers	321	78 730	64 740	-13 990
advances accepted	324	7 764	5 341	-2 423
obligations to employees	331,333	157 319	156 064	-1 255
obligations to institutional social insurance and public medical insurance	336	83 147	82 774	-373
tax obligations	342,343,345	32 644	34 047	1 403
obligations to the state budget and budgetary bodies of independent territorial units	346,347,348	3 869	6 256	2 387
obligations derived from subscribed unpaid securities and shares	367	0	0	0
obligations to association participants	368	0	0	0
other obligations	379	9 598	9 420	-178
short-term bank loans	231	152	131	-21
estimated liability accounts	from 389	6 338	14 406	8 068
other liabilities	325	4 908	6 607	1 699

account No. 335 serves to process both employee claims (e.g. advances for international trips) and student claims (tuition fee payments made by international students)

The decrease in long-term obligations (by 104 million CZK) is due to the reimbursement of the first instalment of repayable financial assistance used to fund Programme 233 330 – Construction of the University Campus Bohunice. Liabilities to the state budget (refunds) were paid in 2012 in accordance with guidelines for providers of financial settlement with the state budget for 2011.

The total amount of accounted for and overdue outstanding receivables as of 31 December 2011 listed in account No. 311 is 6,763 thou. CZK. Procedures associated with the processing of overdue outstanding receivables are governed by an internal directive issued by the bursar – directive No. 11/2009 on Claim collection, provisioning for bad debts and bad debt write-off. Receivables are recovered in cooperation between individual ECUs and the Legal Office of the Rector's Office.

Account No. 315 lists student debts – outstanding study-related fees – in an amount of 17,962 thou. CZK while account 335 lists student debts – unpaid study-related fees – in an amount of 3,002 thou. CZK.

Liabilities are paid regularly according to their maturity. Unpaid overdue obligations placed to account No. 321 are overdue up to 36 months, their total amount as of 31 December 2011 is 9,247 thou. CZK, of which an amount of 5,586 thou. CZK represents contractual suspension fees applicable to new construction and building renovations, to be settled following handover. As of 31 December 2011, the total amount of outstanding obligations includes a sum total of 8,116 thou. CZK worth of outstanding obligations overdue for a period shorter than 12 months, i.e. obligations received at the end of the year and subsequently reimbursed at the outset of 2012. The sum total of outstanding obligations excluding retained sums thus amounts to 161 thou. CZK.

Outstanding claims and liabilities, including receivables and overdue liabilities are confirmed by individual ECUs during the course of asset inventories conducted as of 31 December 2011.

## 5.2 Asset inventory

The MU asset inventory was carried out as per a directive issued by the bursar to conduct an inventory of assets and obligations as of 31 December 2010 (ref. No. 39993/2011 of 26 June 2011).

The inventory was subdivided into several parts:

- inventory of tangible and intangible assets of the Accommodation and Catering Services as of 1 September 2011,
- inventory of tangible and intangible assets of other ECUs as of 30 September 2011,
- adjustment of Accommodation and Catering Services asset established by a physical inventory on 1 September 2011 to account for increases and decreases up to 31 December 2011,
- adjustment of the asset of other ECUs established by a physical inventory on 30 September 2011 to account for increases and decreases up to 31 December 2011,
- inventory of assets which had not undergone physical inventory as of 30 September 2011 – the Antarctic research station – will be carried out when MU Faculty of Science personnel are on location.

The practical implementation of internal inventory work was specified in an implementing directive from the bursar for an asset inventory dated 30 September 2011 (1 September 2011 in the case of the Accommodation and Catering Services) – Ref. No. 38995/2011 of 26 June 2011 – and an implementing directive of the bursar to carry out an inventory of assets and obligations dated 31 December 2011 – Ref. No. 67580/2011 of 16 November 2011.

Differences as based on the inventory of assets and obligations:

- total shortages 83,767.53 CZK
- total surpluses 24.23 CZK

All figures listed in acquisition prices.

Shortages are primarily the result of property lost during the moving of individual ECUs in the presence of unauthorized persons. Further shortages are the result of errors in asset records. Surpluses are an outcome of the chemical processes involved in work with precious metals. Established differences were accounted into 2011.

Inventories of unneeded assets were compiled during asset inventory (functional or easy to repair assets usable at other ECUs) worth a total of 813,872.52 CZK; furthermore, unusable assets (non-functional, intended for disposal) worth a total of 2,418,143.46 CZK were also registered. Lists of unneeded assets were offered by individual ECUs free of charge to other MU units.

A physical asset inventory was carried out on 30 September 2011 at all economic units using barcode identification. There was a pronounced increase both in labour efficiency on the part of inventory committees for tangible assets and in the trustworthiness of data thus obtained. The outcomes of inventory work and of the work of individual committees are positive and all results obtained may be evaluated as very favourable.

In addition, the work and outcomes established 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. Due to frequent instances of theft, it is necessary to take the appropriate measures, i.e. lock empty rooms and increase building security.

## 6. Conclusion

The Annual Financial Report provides a complex overview of Masaryk University's management in 2011. The introduction to the report includes a summary of the university's management results and provides comprehensive information regarding its performance, revenues and expenses. University management and funding policies are governed by priorities set out in the MU Strategic Plan 2011–2015. Funds are disbursed in accordance with the MU Strategic Plan in such a way as to further the objectives described therein and in accordance with its updates for 2011. Internal control systems are designed to focus on corresponding activities and form an inseparable part of the university's financial management. The outcomes of both internal and external control activities in the area of university management are summarized below.

### **MU internal control system**

In accordance with the MU Statutes and Rules of Organization of MU, an internal control system has been developed at Masaryk University. The MU financial control system at its core has been established in accordance with Act No. 320/2001 Coll. on Financial Control in Public Administration, as amended, and Decree No. 416/2004 Coll. An internal audit forms a second key component.

Financial control is provided for financial operations from their development to their approval, accounting and settlement. Individual MU economic units adhere to individually adjusted financial control methodologies and authorization regimes. EU operational programme projects are governed by competency and role guidelines including financial control mechanisms.

Completed follow-up and ongoing financial controls comprise a significant share of the total number of controls conducted with the internal control system. The financial and project management area forms a core element of the MU internal control system; critical focus includes the efficiency and economy of use of the financial resources provided.

The internal control system and management control mechanism are both regularly evaluated by an internal audit during individual auditing processes and monitored within management and line checks of MU components and economic centres.

Internal auditing is performed in accordance with the above mentioned Act on Financial Control, internal MU auditing directive and international auditing standards. In 2011, a total of 16 internal auditing events took place; most of these audits comprised audits of operations, systems and compliance audits in the case of EU operational programme projects. The 2011 internal auditing plan focused on these projects due to a high risk assessment.

Internal auditing verified a total amount of 82,965 thou. CZK; audits of operations processed 28 monitoring reports and 49 public tenders.

On the basis of internal auditing outcomes it may be concluded that the implementation of RDIOP and ECOP projects does not entail any significant amount of potential risk. The scope of use of project management and internal control systems appears to be reasonable and – according to internal auditing – no events which could significantly jeopardize the achievement of project objectives have occurred.

### **External management control activities at MU**

External financial controls carried out in 2011 focused primarily on project monitoring. A total of 29 external project controls were carried out, including 76 inspections and external project audits, focusing mainly on project objectives and indicators, expenditure eligibility and compliance with conditions set out by individual providers.

External financial control activities increased by 380 % in comparison with the preceding year, when only twenty projects were inspected by means of external financial control mechanisms. The rising trend may be expected to continue in 2012, in particular in connection with external controls of ECOP and RDIOP projects as well as in association with the external auditing of operational programme projects (external audits of ECOP projects must be performed once they are finalized while RDIOP projects must be audited annually).

Of the 76 projects certified in 2011, 57 inspections focused on ECOP projects. A majority of inspections was carried out by the relevant tax office (45), followed by the Ministry of Education (19) and internal audits (17 audits).

Tax office inspections were carried out following notifications of irregularities. Such discrepancies were identified during the course of preceding external controls or by project monitoring reports. Most irregularities consisted of erroneous payments in ECOP projects, which are currently classified as a breach of budgetary discipline by tax office regulations. Due to initiative on the part of external auditing authorities, a total of seven projects were submitted for review to the tax office.

The total amount certified by external financial controls, external audits and internal audits amounted to approximately 211,830 thou. CZK, with the majority verified by an internal audit (38 %).

In 2011, payment assessments amounting to 121,930 CZK were issued (of which 28,958 CZK comprised penalty payments). A sum of 43,568 CZK of this amount was subsequently remitted (of which 6,356 CZK comprised penalty payments). Of the suspicion of irregularities classified by MEYS controls in 2010, a total amount of 48,102 CZK was classified as a violation of budgetary discipline by the tax office; payment assessments in this amount were subsequently issued. The total amount of penalty payments associated with these sums amounted to 20,542 CZK. In one case, the discrepancy reported by the tax office – in the amount of 1,000 CZK – was not confirmed as a breach of budgetary discipline, rather the sum corresponded to overdrawn expenses in a Czech Science Foundation project.

### **External audit**

Annual financial statements and management at MU are audited by BDO Prima CA, s.r.o. This external auditing firm succeeded in winning the auditing services tender for operational programme projects.

On 19 July 2011, MU concluded an agreement with Moores Rowland Audit, s.r.o. which sets out guidelines for the implementation of mandatory external audits relevant to ECOP projects.

Overall, the performed auditing and external and internal control activities did not establish any serious shortcomings as specified by sections 22 and 31 of Act No. 320/2001 Coll. on Financial Control in Public Administration; likewise, all risks were deemed to be controlled in appropriate ways.

## Annex 1) Auditor's Report



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**Veřejná vysoká škola, u níž bylo provedeno**

**ověření řádné účetní závěrky:**

<b>Veřejná vysoká škola</b>	<b>Masarykova univerzita</b>
<b>Sídlo</b>	<b>Žerotínovo nám. 9 601 77 Brno</b>
<b>IČ</b>	<b>00216224</b>
<b>Zpráva auditora je určena</b>	<b>Rektorovi Masarykovy univerzity</b>
<b>Ověřované období</b>	<b>1. leden 2011 až 31. prosinec 2011</b>
<b>Ověření provedli:</b>	
<b>auditorská společnost:</b>	<b>BDO CA s.r.o., oprávnění KA ČR č. 305 Marie Steyskalové 14/315 616 00 Brno</b>
<b>Auditoři:</b>	<b>Ing. Rostislav Chalupa, oprávnění KA ČR č. 1245 Ing. Jiří Kadlec, oprávnění KA ČR č. 1246</b>
<b>Asistenti auditora:</b>	<b>Ing. Barbora Procházková Michaela Svobodová Ing. Sylvie Machová</b>

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Hlavními činnostmi Masarykovy univerzity jsou:

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

Částka společnosti BDO ČR s. r. o. je členem skupiny BDO International Limited, společnosti s ručením omezeným se sídlem v Velké Británii a je součástí mezinárodní sítě nezávislých členů skupiny BDO. IČ 25 51 52 69. Registrovaný soudní Brno. Identifikační číslo C-31121. Ověřeno v ČR 10/2019.



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## ZPRÁVA NEZÁVISLÉHO AUDITORA

### Pro rektora Masarykovy univerzity

Ověřili jsme přiloženou účetní závěrku sestavenou k 31. 12. 2011 veřejné vysoké školy Masarykova univerzita identifikované v této účetní závěrce. Za sestavení účetní závěrky je odpovědné vedení veřejné vysoké školy. Naším úkolem je vydat na základě auditu výrok k této účetní závěrce.

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

Podle našeho názoru účetní závěrka ve všech významných ohledech podává věrný a poctivý obraz aktiv, pasiv a finanční situace ve veřejné vysoké škole Masarykova univerzita k 31. 12. 2011 a nákladů, výnosů a výsledku hospodaření za účetní období roku 2011 v souladu s účetními předpisy platnými v České republice.

V Brně, dne 13. března 2012

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. Jiří Kadlec  
auditor, oprávnění KA ČR č. 1246

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## Annex 2) List of Abbreviations

<b>AS</b>	MU Academic Senate
<b>CMRZB</b>	Czech-Moravian Guarantee and Development Bank
<b>CSF</b>	Czech Science Foundation
<b>ECOP</b>	Education for Competitiveness Operational Programme
<b>ECU</b>	economic unit
<b>EEA/NFM</b>	EEA/Norwegian Financial Mechanisms
<b>EU</b>	European Union
<b>FA</b>	Faculty of Arts
<b>FRIA</b>	Fund for the Reproduction of Investment Assets of Universities
<b>FSci</b>	Faculty of Science
<b>GA AS CR</b>	Grant Agency of AS CR
<b>ICS</b>	Institute of Computer Science
<b>IGA</b>	Internal Grant Agency of the Ministry of Health
<b>INV</b>	capital (investment) funding for the reproduction of fixed assets
<b>MEYS</b>	Ministry of Education, Youth and Sports
<b>MF</b>	Ministry of Finance of the Czech Republic
<b>MU</b>	Masaryk University
<b>NIF</b>	non-investment funding
<b>OP</b>	Operational programme
<b>R&amp;D</b>	Research and development
<b>RDIOP</b>	Research and Development for Innovation Operational Programme
<b>SEF</b>	State Environmental Fund
<b>UCB</b>	University Campus Bohunice





Masaryk University, 2012  
[www.muni.cz](http://www.muni.cz)