

Annual Report

on the Financial Management
of the University of South
Bohemia in České Budějovice

2022



Jihočeská univerzita
v Českých Budějovicích
University of South Bohemia
in České Budějovice

www.jcu.cz

The Annual Report on the Financial Management of the University of South Bohemia in České Budějovice 2022 is submitted by:

.....
prof. PhDr. Bohumil Jiroušek, Dr.
Rector

Prepared by: Ing. Jiřina Valentová, Bursar

CONTENTS

1	Introduction	4
2	Annual accounts	6
2.1	Balance sheet	6
2.2	Profit and loss statement	7
2.3	Cash flow statement	9
2.4	Additional information pursuant to Section 21 of Act No 563/1991	9
2.5	Notes on the accounts	9
2.6	Auditor's statement	9
3	Cost-income analysis	11
3.1	Higher education institution	11
3.1.1	Contribution and grants from public sources	11
3.1.2	Own income in main and ancillary activities	14
3.1.3	Costs in main and ancillary activities	16
3.2	Dormitories and Refectories	18
4	Development and closing balance of funds	20
5	State and activity of assets and liabilities	22
6	Conclusion	25
6.1	Control activities	25
6.1.1	Internal control activities	25
6.1.2	External audit activities	25
6.2	USB funding in 2022	26
6.3	Impact of inflation and energy increases	27

Table annexe (mandatory structure for PHEI)

1	Balance sheet for 2022
2	Profit and loss statement for USB for 2022
2.a	Profit and loss statement for USB for 2022 – Higher education institution (excluding D&R)
2.b	Profit and loss statement for USB for 2022 – D&R
3	Profit and loss for 2022
5	Public funding for USB in 2022
5.a	Financing of educational and scientific, research, development and innovation, artistic and other creative activities in 2022 (excluding PROGFIN, OP SF EU and R&D)
5.b	Research and development funding in 2022
5.c	Financing of asset replacement programmes (PROGFIN) in 2022
5.d	Financing of structural funds programmes in 2022
6	Overview of selected revenues for 2022
7	Revenue from fees and charges for other activities provided by USB in 2022
8	Staff and wage bill for 2022
9	Scholarships for 2022
10.a	Non-investment costs and revenues – Dormitories and Refectories – catering for 2022
10.b	Non-investment costs and revenues – Dormitories and Refectories – Accommodation 2022
11	Funds for 2022 and proposal for allocations to funds in the following year
11.a	Reserve fund for 2022
11.b	Investment assets replacement fund for 2022
11.c	Scholarship Fund for 2022
11.d	Fund for bonuses for 2022
11.e	Fund for earmarked funding for 2022
11.f	Social Fund for 2022
11.g	Operational fund 2022
12	Notes on the accounts
13	List of buildings and premises for rent
14	Independent auditor's report

List of abbreviations

1 INTRODUCTION

The University of South Bohemia in České Budějovice was established by Act No. 314/1991 and is located at Branišovská 1645/31a, 370 05 České Budějovice.

In 2022, eleven economic units were active under the University of South Bohemia in České Budějovice (USB), see Table 1.1:

Tab. 1.1 Constituent parts of the University of South Bohemia

Name	Abbr.
Faculty of Economics	(FEC)
Faculty of Arts	(FAR)
Faculty of Fisheries and Protection of Waters	(FFPW)
Faculty of Education	(FED)
Faculty of Science	(FSC)
Faculty of Theology	(FTH)
Faculty of Health and Social Sciences	(FHSS)
Faculty of Agriculture and Technology	(FAT)
Dormitories and Refectories	(D&R)
Preschool facility	(PF)
Rectorate	(REC)

The performance of the USB constituent parts is tracked separately in iFIS by cost centres within the above components, and by other attributes such as 'action, contract', type and source of funding, as required to distinguish, monitor, and evaluate the recording and use of funds.

The balance sheet date is 31.12., the moment of preparation of the financial statements is 19.04.2023.

The basic legislative framework of the USB's management in 2022 consisted of standard legal norms, which are Act No 111/1998, on Higher Education Institutions (hereinafter referred to as the Higher Education Institutions Act) and Act No 130/2002, on Support for Research, Experimental Development and Innovation.

The University of South Bohemia maintains double-entry accounting in accordance with Act No 563/1991, as amended, Decree No 504/2002, as amended, and Czech Accounting Standards No 401-413.

Ancillary activities, which are operated in accordance with the Higher Education Act, are operated on the basis of trade licenses issued by the Municipality of České Budějovice, the municipal trade office.

The Ministry of Education, Youth and Sports (MEYS) has based the budget breakdown of universities for 2022 on the Rules for the Provision of Contribution and Grants to Public Universities (<https://www.msmt.cz/vzdelavani/vysoke-skolstvi/pravidla-pro-poskytovani-prispevku-a-dotaci-verejnym-vysokym-8>), which is a fundamental document influencing the way the USB is managed (hereinafter referred to as the 'Rules').

The contribution to educational activities is allocated on the basis of quantification of PHEI performance with a priority focus on the number of students and the financial intensity of accredited degree programmes for the so-called **fixed part** and according to quantification of PHEI performance with a focus on results in educational and creative activities for the so-called **performance part**.

The performance part is dependent on the results in educational and creative activities and for the comparison of quality and performance, PHEI is divided into 4 segments, in which separately, only in a given segment, the achieved values in individual indicators of quality and performance are compared. The overall share is determined from the weighted shares on each indicator. Segment 1 is made up of arts public universities, segment 2 of non-university public universities, and the remaining schools are divided into segments 3 and 4 according to their size and R&D output. USB is classified in segment 3.

USB manages a large amount of funds provided for research activities. The most important source of funding for research and development (R&D) is institutional support for R&D provided under Act No 130/2002, on Support for Research, Experimental Development and Innovation for the Long-term Conceptual Development of a Research Organisation (LCDRO).

This support is provided in accordance with the methodology for the evaluation of research organisations and is based on the Rules for the Provision of Institutional Support for LCDROs in the Higher Education Segment under the MEYS for the years 2021 to 2025, as amended from 2022 (<https://www.msmt.cz/vyzkum-a-vyvoj-2/zvyseni-institucionalni-support-for-dlouhodoby-koncepcni>).

The amount of the institutional support for RVO in 2022 is set at the amount of the payment provided in 2021 increased by the share of the growth in the available MEYS resources for institutional support for RVO to universities in 2022 compared to 2021. The amount of the RVO grant for USB in 2022 is 316 046.1 in thousands of CZK (fixed part from 2021 in the amount of 284 017.7 in thousands of CZK). The increase of the RVO for 2022 in the amount of 32 028.4 in thousands of CZK).

For 2022, the USB has received funds in the amount of CZK 37 277 000 under the special purpose support for specific university research (SVV). This represents an increase of CZK 94 000 compared to 2021 (when the USB received CZK 37 183 000). MEYS distributed the funds to support SVV according to the rules approved in September 2019 and applied from 2020.

The distribution of funds for specific undergraduate research at USB is done through the USB Grant Agency (GA USB). The GA USB policy, detailed information for investigators and lists of accepted projects are published on the GA USB website (<https://www.jcu.cz/veda-a-vyzkum/grantova-agentura-ju>).

The development of the volume of selected grant titles since 2018 is documented in the following overview.

Contribution to educational activities – indicator A+K (in thousands of CZK):

	2018	year 2019	year 2020	year 2021	year 2022
Approved budget	559 754	595 358	629 795	649 489	669 809
Actual as of 31.12.	576 897	603 657	629 795	649 489	675 615

Grants for long-term conceptual development of a research organisation (in thousands of CZK):

	2018	year 2019	year 2020	year 2021	year 2022
Approved budget	226 647	235 892	273 075	284 018	316 046
Actual as of 31.12.	226 647	235 892	273 075	284 018	316 046

Grants for specific university research (in thousands of CZK):

	2018	year 2019	year 2020	year 2021	year 2022
Approved budget	37 920	37 896	36 751	37 183	37 277
Actual as of 31.12.	37 920	37 896	36 751	37 183	37 277

USB comprehensive income:

The University of South Bohemia achieved a pre-tax profit of CZK 10 788 000 in 2022. This result is lower by CZK 1 216 000 compared to 2021, i.e. by 10.13%.

USB files its income tax return by June 30, 2023.

The result is proposed to be transferred to the Fund as shown in Table 2.2.1 (page 8) and in the table annexe of the AAR in Table 11.

2 ANNUAL ACCOUNTS

2.1 Balance sheet

The balance sheet is presented in accordance with the accounting regulations (Decree No 504/2002, implementing the provisions of Act No 563/1991, on accounting) and the values of individual items and their change in 2022 are presented in Table 1 in the table annexe of the AAR.

The value of the **assets** of the University of South Bohemia increased by the amount of CZK 27 586 000 in 2022 to a total amount of CZK 4 339 874 000 (0.64 %).

On the asset side of the balance sheet, the following significant changes have been made:

- fixed assets increased in value by a total of CZK 19 711 000 (including depreciation);
 - o the gross value of fixed assets (excluding depreciation) increased by CZK 162 201 000
The significant changes include
 - increase in the value of buildings by CZK 119 612 000;
 - tangible movable assets by CZK 26 622 000;
 - software by CZK 4 306 000;
 - o the stock of small fixed assets (recorded in the balance sheet until 2002) is continuously decreasing, in 2022 it was disposed of in the value of CZK 3 301 000;
- in current assets, the total value increased by CZK 7 876 000. The increase is mainly due to the following items (including a decrease in some items):
 - o increase in inventories by CZK 977 000;
 - o an increase in the value of receivables, in particular the volume of imputed assets (for unreceived or unapproved grants);
 - o transfer of the balances of bank accounts registered with Sberbank CZ, a.s. (balance as of 31.12.2022 in the amount of CZK 259.3 million) to item B.II.17 – other receivables – the account balance does not meet the necessary requirements for recording under item B.III.3 – Cash on accounts – not immediately or short-term available.

The value of the **liabilities** of the University of South Bohemia increased in 2022 by 27 586 000 to their total balance as of 31.12.2022 in the amount of CZK 4 339 874 000.

On the liability side of the balance sheet, the following significant changes have occurred:

- an increase in the value of assets, especially in the item Equity, where there was an increase of CZK 18 656 000 (related to the acquisition of fixed assets);
- an increase in fund balances of CZK 40 987 000 (see Table 11 of the Annex);
- in the value of foreign resources, in particular in account 955 – Long-term advances received, there was a decrease of CZK 88 524 000. The implementation of projects co-financed by the EU SF through the Operational Programmes, in particular OP RDE, where MEYS is the provider, is carried out on the basis of advance payments, which are recorded in the accounts of non-investment and investment grants on the basis of approved proven expenditures. On an ongoing basis, the provider replenishes the advances in the context of proven expenditure. The total amount of the long-term advances item at 31.12.2022 was CZK 131 068 000.

The profit in 2022 was CZK 10 788 000.

2. 2. Profit and loss statement

The profit and loss statement is presented in Table 2 in the table annexe of the Annual Report on Operations. The table is broken down into costs and income separately for the main and ancillary activities. Table 3 provides an overview of the result for the individual USB constituent parts.

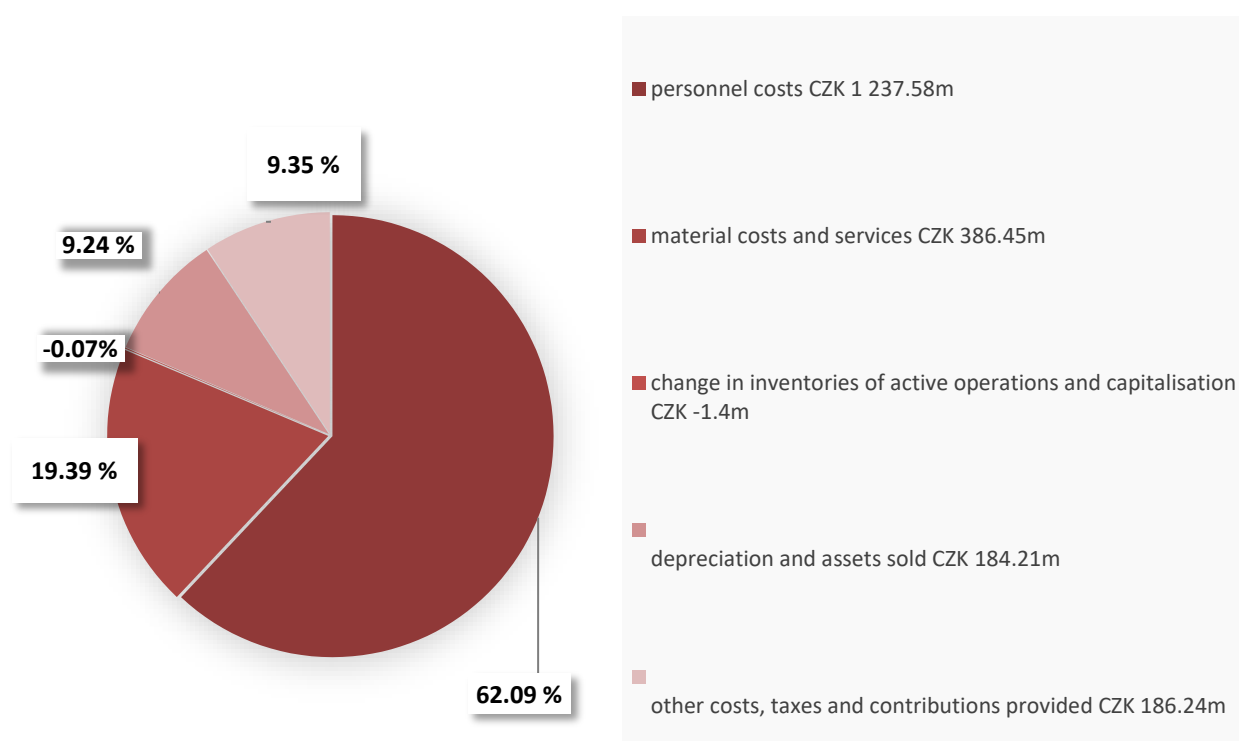
In 2022, the University of South Bohemia reported costs totalling CZK 1 993 062 000, of which the costs in the core activity amounted to CZK 1 949 462 000, costs in additional activities CZK 43 600 000. The total costs increased by 8.54 % compared to 2021, i.e. by CZK 156 842 000 in absolute terms.

The largest cost item is personnel costs, which in 2022 will total CZK 1 237 558 000. This is an increase of CZK 79 977 000, which is a decrease of CZK 79 977 000 in comparison with 2021 (6.91 %). The material costs compare purchases consumed and services purchased, which increased by CZK 47 023 000 compared to the previous year. The recorded amount is CZK 386 450 000 (13.85%).

Travel costs totalled CZK 26 794 000 and were by CZK 15 422 000. Of this, costs of foreign business trips amounting to CZK 23 125 000 were incurred. This is an increase of CZK 14 028 000 more than in 2021. Revenues for 2022 increased in both core and ancillary activities by CZK 155 625 000, to the amount of 2 003 850 000, i.e. by 8.42%.

The increase is mainly due to interest earned on term deposits and an increase in operating grants.

The share of each type of **cost** in the total cost of USB activities is shown in **Chart 2.2.1**.



In its core business, USB realised 97.81% of **its costs**, which amounts to CZK 1 949 462 000 in absolute terms. This is a higher share than in 2021.

Personnel costs amounting to CZK 1 217 354 000 are 62.45 % of the total costs of the core activity. Of this, wages and salaries and OPEX costs amount to CZK 811 518 000. Statutory payments for social security and health insurance are also a large item. In the group of personnel costs, social costs also include scholarships paid in the amount of (CZK 133 089 000).

In the group of *consumed purchases*, which increased by a total of CZK 22 284 000 compared to 2021 (increase by 14.91%), the largest item is the purchase of materials and energy for CZK 171 764 000, which increased by CZK 22 284 000 compared to 2021. Travel costs amounted to 26 437 000, the amount is by CZK 15 444 000 higher to the previous year. Other services were drawn in the amount of CZK 141 822 000. The item Repairs and maintenance increased by CZK 2 228 000 compared to 2021 to CZK 23 671 000, which means an increase of 10.39%, while representation costs amounted to CZK 3 478 000. In the group Changes in inventories of own operations and capitalisation, a significant item is the capitalisation of intra-organisational services. This is used to reflect the reduction in the value of own-account activities, particularly in the case of the recording of central services for individual USB units, and to reflect the share of overheads in projects and grants. These inter-company transactions do not enter the campus-wide accounts In the other costs group, the significant item is the creation of funds amounting to CZK 103 068 000. The USB constituent parts make up the Operational fund (OF) for expenditure in future years, as well as a fund of earmarked funds according to the rules of grants or donation agreements (FEF).

Other groups that affected costs are *depreciation, assets sold, provisions and provisions* in the amount of 183 231 000 EUR. Of which depreciation of fixed assets amounted to CZK 179 445 000 The share of accounting depreciation on assets acquired from grants amounted to 81.6% in the amount of CZK CZK 146 703 000.

On the **revenue** side, which totalled CZK 1 947 187 000 in **the core activity** increased by CZK 157 688 000 compared to 2021. The largest item is Operating grants – the *contribution* provided *and grants* from MEYS, as well as grants from other providers such as other chapters of the state budget, local authorities and foreign providers. In 2022, the accounted contribution and all grants totalled CZK 1 556 366 000 (79.93 % of the revenue).

The increase in all grants booked compared to 2021 totals CZK 94 241 000. Grant income does not include grants related to asset replacement programmes, which are included in depreciation.

A significant component of revenues is sales of own performance and goods in the amount of 106 489 000, i.e. by CZK 30 507 000 more than in 2021, an increase of 40.15%, while sales of products amounted to CZK 1 410 000 in sales of services, CZK 104 739 000 in sales of goods and CZK 104 739 000 in sales of services. Sales of goods in the core activity amounted to CZK 341 000.

In the group of other income, it is necessary to mention a large item where depreciation of assets acquired from the grant in the amount of CZK 146 703 000 is accounted for (in accordance with the applicable accounting regulations according to Decree 504/2002 and accounting standards), as well as accounting for the drawdown of non-investment funds (OF, FB, FEF, SF) to cover costs in the amount of CZK 53 547 000 This was an increase of CZK 7 142 000 compared to 2021 more. The pre-tax result in the *core activity* amounted to – CZK 2 275 000, CZK 3 444 000 lower than in 2021.

The cost of the additional activity for 2022 was recorded in the accounts in the amount of CZK 43 600 000. Compared to 2021, they decreased by CZK 4 290 000, i.e. by 9.01 %.

The largest items are the purchase of materials and energy for CZK 12 375 000 and personnel costs (incl. insurance) amounted to CZK 20 204 000. Depreciation of assets acquired from own sources was also recorded in the supplementary activities, amounting to CZK 980 000.

The main item of **income from ancillary activities** in the total amount of CZK 56 663 000. The revenues from own performance and from goods in the amount of CZK 19 964 000, sales for services in the amount of CZK 36 301 000.

Table 2.2.1 provides **an overview of the after-tax result** of the individual USB constituent parts, broken down into the main and ancillary activities, including a proposal for the allocation of the result to funds (see also Annexes 3 and 11 of the AAR).

Table 2.2.1 Profit and loss in thousands of CZK

Const. part	P/L core activities	P/L ancillary activities	P/L total	proposal for transfer of the profit to funds		
				FB	OF	IARF
REC	-974	653	-321		-321	
D&R	-223	7 430	7 207			7 207
FED	991	1 413	2 404			2 404
FTH	504	1	505			505
FAG	-2 887	404	-2 483		-2 483	
FSC	869	404	1 273		335	938
FHSS	235	45	280		280	
FFPW	-834	2 407	1 573			1 573
FAR	309		309		309	
FEC	-265	306	41		41	
PF	0	0	0			
Total	-2 275	13 063	10 788	0	-1 839	12 627

Overview of cash flow

In the table annexe it is prepared in Table 4 – Cash flow statement.

The total cash flow (CF), i.e. the cash flow related to operating, investing and financing activities in 2022 recorded a change in the balances of items from the original value of CZK 7 455 433 000 266 847 000 in the first half of 2012 to a value of CZK 722 280 000. Overall, the changes resulted in a decrease in cash balances of CZK 224 973 000.

Cash in bank accounts was recorded at the end of the period in the amount of CZK 914 963 000. Interest rate risk across all banks started to increase during the second half of 2022 due to the increase in interest rates by the CNB.

2.3 Additional information pursuant to Section 21 of Act No 563/1991

The University of South Bohemia has published on its website the USB Long-Term Plan for the period 2021–2030.

The area of research and development is described in the textual annex to the 2022 Annual Activity Report in Chapter 8.

The area of labour relations is described in the textual annex to the 2022 Annual Activity Report in Chapter 6.

The University of South Bohemia, as part of environmental protection, sorts waste at all workplaces and has a composting plant for bio-waste at the FSC. As part of energy savings, it is implementing measures to reduce the consumption of heat, electricity and water. Training also includes courses that interfere with environmental issues.

The University of South Bohemia has its own base in the Arctic archipelago of Svalbard (Spitsbergen).

The USB uses a reduced VAT deduction scheme in its economic activity for the supplies received, which are used for both non-taxable and taxable activities. The application of the right to deduct VAT at a reduced rate means lower costs and expenses for USB, despite the greater administrative complexity.

2.4 Notes on the accounts

The figures are set out in Annexe 12 to the 2022 financial statement, including the list of buildings and leased premises set out in Annexe 13.

2.6 Auditor's statement

The auditor's opinion is 'without objections' see Independent Auditor's Report in Annexe 14.

3 COST-INCOME ANALYSIS

3.1 Higher education institution (without D&R)

3.1.1 Contribution and grants from public sources

The University's revenues (excluding D&R) in 2022 totalled CZK 1 908 460 000, CZK 1 877 370 000 in the core activity, CZK 31 090 000 in additional activities.

A major source of funding for the University is the **contribution and grant from MEYS**. The USB received a total of CZK 1 204 804 000 based on the decision to grant the contribution and grant. Of which CZK 1 151 535 000 for non-investment purchases and CZK 53 269 000 for investment purchases. The amount of CZK 151 555 for capital expenditure (excluding PROGFIN and OP SF EU projects).

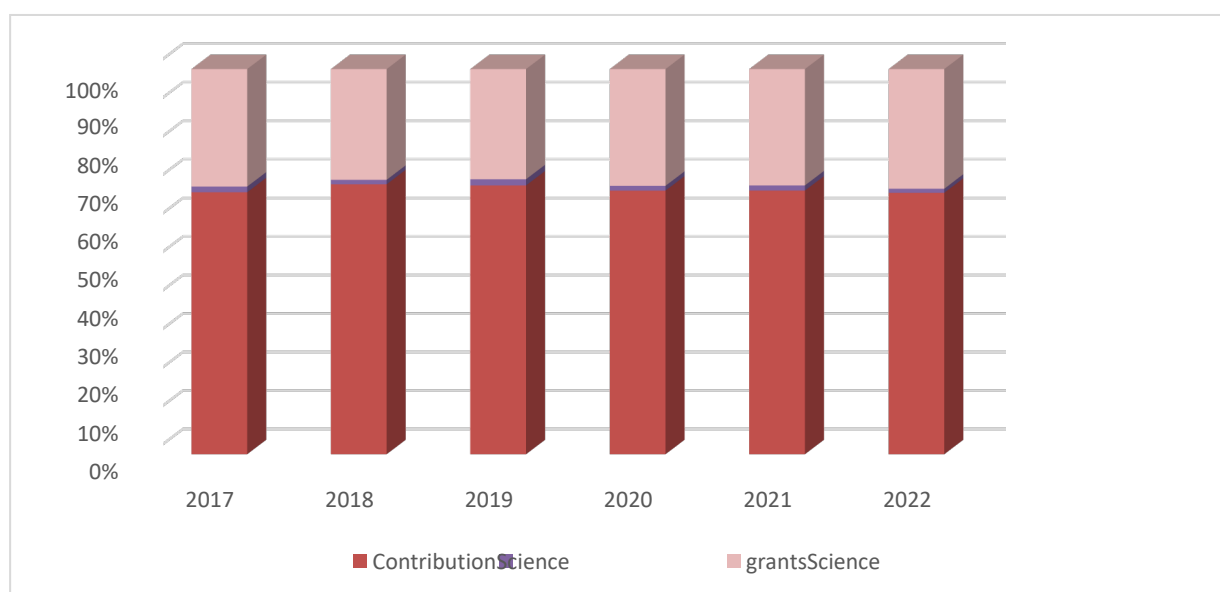
The MEYS contribution from the state budget for educational and scientific, research, development and innovation, artistic or other creative activities totalled CZK 818 096 000 in 2022 of which operational funds amounted to CZK 783 207 000 and capital funds CZK 34 889 000.

In the area of **non-scientific grants**, the USB received a total of CZK 12 762 000 from **MEYS** during 2022. After a reduction of the grant due to a refund during the year, USB utilised CZK 14 233 000 in total, of which operation in the amount CZK 11 412 000 and capital CZK 1 350 000.

Another group of grants received by the USB from the **MEYS** chapter are **grants for research and development** in the amount of CZK 373 946 000. The total volume of funds used after a reduction in the grant due to a refund during 2022 was CZK 373 576 000 in the structure of CZK 356 546 000 for operational and CZK 17 030 000 for capital.

Graphically, the evolution is outlined in Chart 3.1.1.1 on the following page, while a detailed breakdown of the evolution of funds provided to MEYS by purpose since 2017 is described in Table 3.1.1.1.

Chart 3.1.1.1 in thousands of CZK



Overview in thousands of CZK	2017	2018	2019	2020	2021	2022
Post	614 025	700 078	729 998	758 881	781 664	818 096
Grants for non-science	13 382	11 646	16 883	13 732	15 401	12 762
Grants for science	274 998	286 881	298 796	335 695	344 432	373 946

Table 3.1.1.1 Contribution and grants from MEYS from 2017 to 2022 – funds provided (excluding projects financed by PROGFIN and EU Structural Funds programmes)

							in thousands of CZK
Post		2017	2018	2019	2020	2021	2022
Educational activities (A+K)	Prov.	504 267	576 532	584 902	607 686	636 258	653 922
	Cap.	403	365	18 755	22 109	13 231	21 692
Scholarships for PhD students (C)	Prov.	30 263	44 820	45 900	49 241	52 211	50 861
Erasmus+(international cooperation - D)	Prov.	4 610	4 738	4 616	3 719	45	138
Int. students. – cat. E short stay - security of studies (D)	Prov.	35	122	0	0		
Travel allowances (D)	Prov.	12	23	24	0	1	0
SSSS (D)	Prov.	948	1 024	0	0	0	0
Institutional Plan (I)	Prov.	24 725	24 438	20 885	20 885	28 555	28 275
	Cap.	6 163	6 450	11 246	11 246	7 075	9 906
Social Scholarships (S)	Prov.	1 014	508	500	344	309	360
Accommodation scholarships (U)	Prov.	23 355	22 123	20 498	20 077	21 438	24 089
Education Policy Fund (F)	Prov.	17 318	18 905	11 050	6 036	4 018	7 544
	Cap.	912	30	0	0	0	3 291
Societal priorities (P)	Prov.	0	0	11 622	17 540	18 523	18 018
Total operational contribution	Prov.	606 547	693 233	699 997	725 528	761 358	783 207
Total capital contribution	Cap.	7 478	6 845	30 001	33 355	20 306	34 889
grants – non-science		2017	2018	2019	2020	2021	2022
Erasmus LLP (D)	Prov.	0	0	0	0	0	0
Incl. stud. cat. B – Zab. studios (D)	Prov.	782	768	1 264	2 579	1 467	906
Incl. stud. cat. E times. stay – accommodation. (J)	Prov.	0	0	276	0	0	0
SSSS (D)	Prov.	948	1 024	1 426	0	1 374	1501
Accommodation. and boarding students (D&R)(J)	Prov.	6 930	6 110	4 901	4 323	4 323	2 785
Centralised development programmes	Prov.	1752	3 361	4 783	4 626	4 641	4 196
	Cap.	2 700	864	1 247	1 754	1 745	1 350
Digitization of PHEI	Prov.	0	0	1 837	0	0	0
	Cap.	0	0	230	0	0	0
ACTION	Prov.	614	534	619	0	707	759
CEEPUS	Prov.	59	9	0	0	0	27
MEYS other	Prov.	545	0	300	450	1 105	1 265
Education Policy Fund (F)	Prov.	0	0	0	0	39	0
Total operational grants	Prov.	10 682	10 782	15 406	11 978	13 656	11 412
Total capital grants	Cap.	2 700	864	1 477	1 754	1 745	1 350
grants – science and research		2017	2018	2019	2020	2021	2022
Long-term conceptual development of a research organisation (LCDRO)	Prov.	200 911	204 022	223 750	251 113	273 853	299 016
	Cap.	2 937	22 625	12 142	21 686	10 165	17 030
Large R&D&I infrastructure projects	Prov.	0	0	0	0	0	0
	Cap.	0	0	0	0	0	0
GA USB specific research	Prov.	39 145	37 920	37 896	36 751	37 183	37 277
	Cap.	0	0	0	0	0	0
CONTACT+ International Cooperation (Mobility)	Prov.	1 757	1 493	7 807	8 590	6 311	3 766
	Cap.	0	0	0	0	0	0
COST	Prov.	0	0	0	0	0	0
	Cap.	0	0	0	0	0	0
MEYS other (Cenakva II, Fish)	Prov.	30 248	20 821	17 201	17 554	16 920	16 857
	Cap.	0	0	0	0	0	0
Total operational grants for R&D	Prov.	272 061	264 256	286 654	315 154	334 267	356 916
Total capital grants for R&D	Cap.	2 937	22 625	12 142	21 686	10 165	17 030
Total		2017	2018	2019	2020	2021	2022
Total operational funds	Prov.	889 290	968 271	1 002 057	1 052 660	1 109 281	1 151 535
Total capital funds	Cap.	13 115	30 334	43 620	55 216	32 216	53 269
Total		902 405	998 605	1 045 677	1 107 876	1 141 497	1 204 804

CONTRIBUTION

The contribution received from the A+K indicator for educational activities amounted to CZK 675 948 000, of which 653 922 000 was allocated to the A+A for current expenditure, CZK 21 692 000 for other expenditure, CZK 21 692 000 for other expenditure for capital expenditure.

The contribution allocated according to indicator C, i.e. scholarships for students enrolled in full-time doctoral degree programmes, was determined according to the same principles as in previous years, i.e. on the basis of the number of students in these degree programmes and the amount allocated per student, which amounted to CZK 135 000 per year. The funds were provided in the amount of CZK 50 861 000.

CZK 138 000 was provided for the Erasmus programme. From 2021 onwards, it is part of the contribution to institutional support (IP).

The contribution included funds for accommodation grants, which were provided on the basis of the number of students meeting the established criteria and reported in SIMS in the amount of 24 089 000 EUR. The funds for social scholarships amounted to CZK 360 000.

Under indicator F, a current contribution of CZK 10 835 000 was made. This was to support U3A, students with special needs.

Under the institutional plan, a total of CZK 38 180 000 was provided from Indicator I, of which CZK 28 274 000 in ordinary and CZK 9 906 000 in capital funds.

GRANTS

Within the framework of international cooperation, the USB received grants in the amount of CZK 906 000 in 2022 for the provision of operating costs related to the study of students who are not Czech citizens, in connection with international agreements on foreign development assistance czk 906 000.

In addition to these funds, the USB received a grant for the Summer School of Slavic Studies (SSSS) in the amount of CZK 1 501 000 and a grant for the implementation of projects within the AKTION international cooperation programme in the amount of CZK 707 000.

A total of CZK 5 546 000 was received for centralised development projects from Indicator I, CZK 4 196 000 in ordinary and CZK 1 350 000 in capital funds (subsequently CZK 55 000 of unused funds was returned).

The amount of the grant for accommodation and boarding of students (indicator J – D&R) was provided in the amount of CZK 2 785 000 and was fully used.

The area of **research and development** grants from the MEYS chapter includes both institutional funds to support the long-term conceptual development of a research organisation (LCDRO), provided in the amount of CZK 316 046 000 (CZK 299,016 000 in ordinary and CZK 17 030 000 in capital funds), as well as earmarked support for specific research carried out through student grant competitions, provided by the USB Grant Agency (GA USB) in the amount of CZK 37 277 000. Furthermore, USB received other MEYS grants for R&D projects in the amount of CZK 20 622 000, as shown in Table 5.b of the table annexe.

The volume of grants allocated, and the number of projects implemented is presented in the overview table 3.1.1.2.

Table 3.1.1.2 Number of projects and volume of allocated grants for R&D from MEYS (excluding LCDRO and SVV)

				in thousands of CZK
	number of projects	non- investme nt grants	investment grants	total grants in thousands of CZK
Cenacle (LRI project)	1	16 856	0	16 856
Mobility of researchers	3	140	0	140
Inter – Excellence	5	3 626	0	3 626
Total	9	20 622	0	20 622

R&D grants from other chapters of the state budget and other sources

Table 5.b in the table annexe to the AAR provides an overview of grant income from other chapters of the state budget, budgets of local government bodies and from foreign programmes.

Table 3.1.1.3 with an overview of the number of grants received in the field of research and development is used to supplement the data on the volume of funds provided from other chapters of the state budget.

Table 3.1.1.3 Number and volume of R&D grants allocated from other chapters of the Slovak Republicin thousands
of CZK

grant title	number of projects	non-investment grants	investment grants	total grants in thousands of CZK
CSF	51	126 591	402	126 993
TA CR	28	29 268	0	29 268
Ministry of Agriculture	26	54 304	0	54 304
Ministry of Health	8	7 420	0	7 420
Ministry of Culture	3	2 294	0	2 294
Total	116	219 877	402	220 279

Data in Tables 5 of the Table annexe:

The total funds received from MEYS and other providers are summarised in Table 5.USB incl. D&R records a total of CZK 1 705 245 000 in 2022. Of this, CZK 1 514 080 000 are ordinary operational funds and CZK 191 165 000 are capital funds. The table also contains information about the amount of the grant used.

Tables 5.a, b, c, d specify a summary of the data on the funds provided, the funds used, the accumulation of funds, unspent expenditure, and any refunds.

The specification of funds by provider for education is shown in the annex table 5.a. In addition to the MEYS chapter, funds provided and spent by other providers are shown.

Table 5.b gives an overview of the titles that fund science and research.

Tables 5.a and 5.b incorporate the reimbursement of grants during 2022 (expenditure account) and when settling with the State budget (deposit account).

Table 5.d shows an overview of the funds provided for projects co-financed by the EU SF. The providers are not only MEYS (OP RDE projects), but also the Ministry of Labour and Social Affairs (OPE), the Ministry of Agriculture (OP Fisheries) and the Ministry of Regional Development within the framework of the cross-border cooperation programmes Czech Republic – Bavaria, Austria, and Saxony. The projects are co-financed from national and own resources. Project funding is provided both by pre-financing with a long-term advance and by reimbursement of proven costs after approval of monitoring reports. In the table below, in some cases the amount of funds used exceeds the amount of funds provided, these are pre-financing of projects by the University of South Bohemia.

3.1.2 Own income in core and ancillary activities (excluding D&R)

USB's **own revenue** excluding D&R amounted to CZK 354 502 000 in the past year, up by CZK 28 452 000. The comparison includes revenues outside the Operating grants item group.

Table 3.1.2.1 describes the own revenues in the core activity.

Table 3.1.2.1in thousands
of CZK

Groups of revenue items	Core activity	Ancillary activities	Total
Sales of own products	1 410	9 567	10 977
Revenue from the sale of services	43 724	21 047	64 771
Revenue from goods sold	331	88	419
Other income	275 377	290	275 667
<i>of which drawdown of funds</i>	<i>52 605</i>	<i>68</i>	<i>52 673</i>
<i>of which co-investigator grants</i>	<i>50 893</i>	<i>0</i>	<i>50 893</i>
Proceeds from the sale of assets	1 314	84	1 398
Donations	1 257	13	1 270
TOTAL	323 413	31 089	354 502

Within **operating activities**, own revenues were booked in the amount of CZK 323 413 000, by CZK 38 215 000 higher than in 2022, i.e. the increase was 13.4%.

For admission fees, CZK 5 443 000 were recorded. CZK 18 172 000 for fees for lifelong learning (increase of CZK 5 020 000), CZK 4 602 000 was received for other services for students, i.e. an increase of CZK 1 755 000 year-on-year more than in 2021.

Proceeds from co-sponsorship agreements

The University of South Bohemia participates in grants with other entities; in 2022, the revenues amounted to CZK 50 893 000. They are recorded under accounts 6493 and 9116 according to the source designation (complex items).

Table 3.1.2.2 specifies the R&D amounts by provider and OP project.

Table 3.1.2.2in thousands
of CZK

R&D – provider	amount transferred from the principal executors		
	INV funds	NIV funds	Total
Grant Agency of the Czech Republic		18 870	18 870
Technology Agency of the Czech Republic		10 381	10 381
R&D&I – CAS and PHEI		6 025	6 025
Other		12 214	12 214
Total		47 490	47 490

SF EU – OP + abroad	amount transferred from the principal executors		
	INV funds	NIV funds	Total
OP EIC	0	3 403	3 403
Total	0	3 403	3 403

Other income

Within other income, income from depreciation of assets acquired from the grant in the amount of CZK 143 582 000 is recorded as a counterpart of these depreciations charged to expenses (incl. D&R CZK 146 703 000). A significant item of other income is the clearance of the use of funds for non-investment purchases, amounting to CZK 28 695 000 from OF, FEF, IARF for repairs and SF.

Interest on savings accounts and time deposits in the amount of CZK 21 074 000 also contributed to the income, which resulted mainly from the placement of temporarily free funds into better interest-bearing accounts. Interest rates have increased in 2022 compared to 2021.

Donations received in 2022 were booked in the amount of CZK 1 270 000. Significant donations and public collections are described in more detail in Note 12 of the Notes on the accounts.

Within the scope of **the ancillary activities**, own revenues were recognised in the amount of CZK 30 702 000, lower by CZK 9 656 000 than in the previous year 2021.

Of these, sales of fish and fish products to FFPW were worth more than CZK 8.6m.

Within the revenue from the sale of services for USB, rental income of CZK 9 173 000 is accounted.

A description of the selected revenues is described in Table 6 of the table annexe, including their value divided into main and ancillary activities (including D&R).

Table 7 describes the Revenue from fees and charges for other activities provided by the USB. These include fees for admissions-related activities, reimbursement of fees for extended study and for study in a foreign language. Other income is from fees for the provision of lifelong learning programmes, the University of the Third Age and other undifferentiated income (e.g. additional enrolment, reimbursement of costs associated with the completion of studies, for extending the examination period, issuing duplicate diplomas and certificates, etc.).

3.1.3 Costs in the core and ancillary activities

The cost of USB activities (excluding D&R) amounted to CZK 1 904 878 000 in the past year. They increased by CZK 131 424 000 compared to the previous period. In percentage terms by 7.41%. Table 3.1.3.1 details the total costs of USB.

Table 3.1.3.1

			(in thousands of CZK)
Groups of cost items	Core activity	Ancillary activities	Total
Material consumption	100 624	5 142	105 766
Energy consumption	44 610	577	45 187
Goods sold	413	30	443
Repair and maintenance	22 982	452	23 434
Travel	26 432	358	26 790
Representation	3 468	312	3 780
Other services	139 556	2 882	142 438
Payroll costs (Payroll and OPC)	791 327	8 861	800 188
Statutory social costs and insurance	256 808	2 540	259 348
Catering	8 942	8	8 950
Scholarships	132 988	102	133 090
Taxes and fees	1 430	6	1 436
Other costs	176 852	4 669	181 512
Of which: Foreign exchange losses	3 619	31	3 650
Donations	197	8	205
Creation of funds	103 068	0	103 068
Depreciation, assets sold	172 028	745	172 773
Of which: Depreciation of assets from grants	143 581		143 581
Depreciation of assets from own sources	24 660	979	25 639
Change in inventories of own operations	18	-405	-387
Activation	-182	-826	-1 008
Contributions made	1 126	4	1 130
TOTAL	1 879 422	25 456	1 904 878

The cost of **the core activity of the university without D&R** in 2022 was higher by CZK 140 009 000 EUR compared to 2021. The total amount of CZK 1 879 422 000.

Personnel costs (wages, OPC, insurance, statutory social costs) in the core activity totalled CZK 1 048 135 000 The increase amounted to CZK 60 547 000 Employee salary costs excluding insurance and OPC amounted to CZK 750 883 000, i.e. 6.13%. Wage costs concerning uninsured employees and OPC reached CZK 750 883 000, OPC CZK 40 444 000.

A total of CZK 145 234 000 was recorded under purchases of materials and energy, which is by CZK 7 634 000 more. Within the repair and maintenance group, CZK 22 982 000 was used for repairs and maintenance. This represents an increase of CZK 2 169 000 compared to 2021. Travel expenses increased by CZK 15 440 000 to the total amount of CZK 26 432 000. The group of other expenses is affected by

the recharging of fund formation in the amount of CZK 103 068 000. A more detailed analysis of fund formation is presented in Table 11 in the table annexe of the AAR (for the whole USB).

Costs **in the ancillary activities** amounted to CZK 25 456 000 in 2022, which is by CZK 8 585 000 less than in 2021. Personnel costs in ancillary activities totalled CZK 11 401 000 (incl. insurance) excluding insurance CZK 8 861 000. Travel costs decreased by CZK 22 000 compared to 2021. In representation costs, there was an increase of CZK 152 000.

Staff and payroll

The mandatory data for the area of personnel and wages paid for the USB are shown in Table 8.a and Table 8.b of the table annexe, broken down into:

- Academic staff
- Scientific staff
- Other

The D&R data is shown in a separate line. Funds are broken down by provider and funds for projects funded by EU SF Operational Programmes (EU OPs) are also shown. For the sake of completeness, data on the use of funds, in the framework of complementary activities and from other sources are also added.

For 2022, a total of CZK 780 316 000 was paid for the **salaries of USB staff**. This is an increase of CZK 46 666 000 compared to 2021. The amount of wage compensation for temporary incapacity for work amounted to CZK 3 524 000. The disbursement of other personnel costs (OPC) in 2022 amounted to CZK 42 997 000, the amount being higher by CZK 3 438 000 than in 2021. In total, USB expended the amount of CZK 826 837 000 on personnel costs (incl. D&R) – wages, OPC, and compensations.

The Higher education institution (excluding D&R) paid a total of CZK 800 188 000 in personnel costs, of which CZK 715 218 000 were disbursed wages (incl. illness compensations) and CZK 39 003 000 were disbursed remunerations on the basis of concluded agreements.

The table also quantifies the wage expenses paid to staff in the framework of the implementation of projects co-financed by the EU Structural Funds. Of the funds of projects under operational programmes, the total of CZK 51 671 000 was expended, CZK 46 769 000 on wages and CZK 4 902 000 on OPC.

Wage funds were covered by funds in the amount of CZK 11 914 000 in 2022, CZK 747 000 was spent on OPC.

Table 8.b shows a breakdown of the number of workers and their average salary by category. The total average wage in 2022 is CZK 44 048. This is CZK 2 138 more than in 2021. The increase is 5.2%. The average number of employees on the register was 1 476.27. The number of employees increased by 17.48 compared to the previous year.

The average salary for university employees, **excluding D&R**, was CZK 44 961 in 2022. In 2021, it was 42 880 CZK, 2 081 CZK less than in 2022. The average number of staff on the register, excluding D&R, was 1 399.24.

The average salary for **D&R** employees in 2022 was 25 287. In 2021, it was CZK 23 524 in 2021, or CZK 1 763 less than in 2022. The average number of D&R employees on the books was 77.03.

Scholarships

Scholarships paid to undergraduate, master's, and doctoral students are also recorded in the personal expenses group in the accounts. The breakdown by type of scholarship paid and their source of funding is detailed in Table 9 of the table annexe of the AAR.

The total amount paid for scholarships is CZK 133 091 000, by CZK 13 747 000 more than in 2021. The largest amount of scholarships is paid from the MEYS contribution and grants, totalling CZK 108 257 000. The scholarship fund paid CZK 10 433 000, CZK 10 352 000 from other sources. Of which a total of CZK 14 401 000 was paid to support study abroad (from all these sources).

Records of funds in projects implemented by USB with the help of co-executors

The USB records the funds it implements in collaboration with co-researchers in analytical accounts. Non-investment funds in result account 54922 and investment funds in balance sheet account 911617.

In 2022, a total of CZK 48 122 000 was sent to the co-researchers of R&D projects. The funds were non-investment. Table 3.1.3.2 gives an overview by R&D providers.

Table 3.1.3.2

R&D – provider	amount transferred to co-executors		
	INV funds	NIV funds	Total
Czech Science Foundation	0	18 603	18 603
Ministry of Agriculture	0	22 463	22 463
Technology Agency of the Czech Republic	0	5 060	5 060
Ministry of Health	0	1 996	1 996
Total	0	48 122	48 122

in thousands
of CZK

In addition, a total of CZK 8 019 000 was sent as part of EU SF projects. See Table 3.1.3.3.

Table 3.1.3.3

SF EU – OP + abroad	amount transferred to co- executors		
	INV funds	NIV funds	Total
Czech Republic – Bavaria Cooperation Programme	0	0	0
Austria Cooperation Programme	0	8 019	8 019
Norwegian funds	0	0	0
Total	0	8 019	8 019

in thousands
of CZK

3.2 Dormitories and Refectories

The core activity of the D&R USB is to provide accommodation services primarily to students, but also to employees and others interested in accommodation, if the capacity of the dormitory allows it. Another area of service provided by D&R USB is in the area of catering, which is provided not only to students and staff but also to the public. In connection with the activities of D&R USB, there is also the task of securing and maintaining the property entrusted to it.

Compared to the previous year, 2021, which was significantly affected by emergency measures related to pandemic COVID-19, 2022 was already free of major emergency measures and restrictions. On the contrary, the energy crisis began to manifest itself in 2022, bringing with it a series of price increases in almost all areas of activity. This is noticeable in the costs for 2022. Despite this, D&R USB achieved a higher profit of CZK 7 207 000.

The renovation of the K4 track, which was completed in the same year, continued in 2022.

3.2.1 D&R cost-revenue analysis

The operating grants provided by MEYS for student boarding and lodging amounted to CZK 2 408 000. The grant was used in full for the predefined purpose. A contribution from SPSM was provided for the construction of a new reception and the construction of a new outdoor wheelhouse at K5, but this is not a grant and is therefore not shown in this table. This contribution has also been used for its predetermined purpose.

Due to the nature of D&R USB's activities, the key revenues collected are from sales of its own services, which are accommodation and catering services and rentals of residential and non-residential premises, both in its core and ancillary activities.

Total costs in the core activity increased by CZK 21 123 000 compared to 2021. In addition to the aforementioned energy crisis, inflation, which reached an average of 15.1% in 2022, also contributed to this increase. The increase was noticeable for almost all services that are core to D&R. Furthermore, a large part of the costs is accounted for by repairs to existing canteen equipment, which are provided by companies not only from the surrounding area but also from Prague. This adds significantly to the costs. Last year the cost of repairs amounted to almost CZK 160 000. Other costs are for individual inspections and repairs carried out by maintenance staff. However, the repairs are becoming more frequent, and the cost of repairs will increase as the canteen equipment is beyond its useful life and needs to be replaced in the near future.

Wage costs also increased year-on-year, both in the main and ancillary activities. There has also been a wage realignment in 2022, which will undoubtedly have an impact on total wage costs.

The average number of employees is 88, total wages excluding OPC are CZK 25 287 000. Of which it is determined that the average monthly wage is CZK 23 946.

Table 10.a Non-investment costs and income – catering

Not only were the inputs more expensive, but also the outputs, and therefore the meals. There has been a slight decrease in the number of diners. The canteen continues to supply food to external boarders such as Charity České Budějovice. Students and staff have not shown any interest in breakfast and dinner. Compared to 2021, however, interest in buffets has increased. This is mainly due to the situation caused by the COVID-19 pandemic, where social events started again last year. There has also been a significant increase in sales from the ancillary activity of selling in the JUCafé and the AL cafeteria. The canteen made a loss in its core activity, but this loss was covered in the ancillary activity and the overall P/L is positive.

Table 10.b Non-investment costs and income – Accommodation

In the new academic year, the K4 dormitory has already resumed operations after the renovation, so the revenue increased year-on-year by the revenue for accommodation from this dormitory. The average annual occupancy rate for all five halls of residence was approximately 60%. In the case of the dormitories, the largest cost is utility deposits. The price of dormitory fees was increased during the past year based on price increases – a 15% increase. The dormitories' spare capacity was used for accommodation as ancillary activities both during the year and especially in the summer months. A part of the income is also generated from the rental of flats above the canteen and from the long-term lease of three floors to ČEZ a.s. in the K5 dormitory.

Comprehensive income

D&R USB achieved a positive P/L in 2022 in the amount of CZK 7 207 000. Despite the fact that costs were in some cases tens of percent higher, a profit was achieved, which was contributed to, among other things, by the cost-saving measures that were introduced due to the emerging energy crisis. The difference between the HV of 2021 and the HV of 2022 is CZK 1 068 000, with a higher HV achieved in 2022 than in the previous year.

A loss of CZK 223 000 was realised in operating activities for 2022. However, it was covered by the profit from the supplementary activity, where the profit of CZK 7 430 000 was made. HV was mainly affected by the aforementioned energy crisis, but also by non-investment costs for the renovation of the K4 dormitory.

4 DEVELOPMENT AND CLOSING BALANCE OF FUNDS

The table annexe of the Annual Report provides an overview of fund formation and spending for 2022 in Table 11, which is broken down by fund in Parts 11.a-11.g of the AAR Annex.

Table 11.a – Reserve fund

In 2022 was not formed, the balance of CZK 65 000 was formed in previous years.

Table 11.b – Investment assets replacement fund (IARF)

The main items that make up IARF are accounting depreciation, for 2022 in the amount of CZK 33 722 000. This depreciation is made up of assets acquired from own resources. The other items on the fund formation side are the allocation from the profit for 2022 in the amount of CZK 12 473 000. By creating IARF, USB creates a reserve for planned investment actions included in the USB long-term plan. During the year, the USB received contributions and grants of an investment nature in the amount of CZK 198 332 000. The detailed breakdown is shown in the table below. From the OF 8 344 000 was transferred to the IARF. These are funds for co-financing of investment expenditure of OP RDE projects or for replenishment of IARF resources for purchase of investments.

The use of the Fund is broken down according to the purpose for which it is used. The amount of CZK 144 644 000 was invested in construction activities. The total amount of CZK 48 875 000 was invested in instrumentation, and the purchase of software for CZK 5 669 000. The volume of investment funds is significantly influenced by the funds received from the OP RDE projects. CZK 329 000 were transferred to OF.

Table 11.c – Scholarship fund

The scholarship fund is formed from tuition fees according to Act No 111/1998, Section 58(3). In 2022, the University received a total of CZK 8 526 000 in fees for longer studies. Scholarships in the amount of CZK 10 433 000 were paid from the fund, which are specified in more detail in Table 9.

Table 11.d – Fund for bonuses

There was no increase to the fund in 2022. In 2022, it was drawn down in the amount of CZK 942 000. The balance as of 31 December 2022 was CZK 19 671 000.

Table 11.e – Fund for earmarked funds (FEF)

The fund is made up of funds carried over from the previous year to the following year's earmarked expenditure(s) on the basis of predetermined rules. The earmarked fund may be created up to 5 % of the grant provided in the year in question and from donations according to the terms of the contracts. The fund was used according to the purpose established in the previous period. The balance of the Fund is EUR 34 103 000. The fund has a balance of CZK 34 103 000. Table 4.1 on the following page gives an overview of the fund's accumulation in 2022 by type of grant title, with the largest share going to science and research.

Table 11.f – The USB did not form Social fund in 2022.

Table 11.g – Operational fund (OF)

This fund is made up of the unspent funds of the contribution from MEYS and the profit. In 2022, a total of CZK 101 753 000 was transferred to the fund. Of this, the unspent contribution amounted to CZK 85 664 000, CZK 329 000 from IARF, CZK 2 711 000 from the profit. The fund was used during 2022 in the amount of CZK 47 634 000, of which to pay for operational costs in the amount of CZK 26 537 000, transfer to IARF was made in the amount of CZK 8 344 000.

Table 4.1 Transfer of the unspent grant to the FEF in 2022in thousands of
CZK

transfers to FEF R&D		Amount
MEYS		
in that	Institute. support – RVO (here IP)	17 908
	Objective support – SVV (here ÚP)	1 853
	Objective support – International cooperation	2
Other providers		
in that	CSF	800
	TA CR	185
	Ministry of Agriculture	968
	Ministry of Health	200
	Other	150
From gifts		133
Total R&D		22 199
transfers to the FEF non-science		
Other providers		64
From abroad	Erasmus	869
From the gifts		322
Total non-science		1 255
Total		23 454

5 THE STATE AND ACTIVITY OF ASSETS AND LIABILITIES

Table 5.1 Fixed asset portfolio

in thousands of CZK	
Fixed assets – intangible	recorded value
Software	94 540
Valuable rights	399
Small intangible fixed assets recorded	1 420
Other intangible fixed assets	2 150
Intangible fixed assets in progress	196
Total	98 705

in thousands of CZK	
Fixed assets – tangible	recorded value
Land	235 482
Works of art and objects	2 780
Buildings	3 234 105
Tangible movable property and files	1 409 339
Animals	323
Small intangible fixed assets recorded	70 596
Other tangible fixed assets	18
Tangible fixed assets in progress	151 239
Advances granted for DHM	179
Total	5 104 061

in thousands of CZK	
Fixed assets – financial	recorded value
Shares and securities, other non-current financial assets	101

Intangible fixed assets

The balance of intangible fixed assets increased by CZK 3 996 000 to the final balance of CZK 98 705 000. The balance of **software** as of 31 December 2022 amounted to CZK 94 540 000. This represents an increase of CZK 4 306 000 compared to the previous year. This is mainly due to technical appreciation of the FIS, VERSO and EGJE systems in use.

The valuable rights remained the same as in 2021, namely CZK 399 000.

The balance of small intangible fixed assets recorded in the balance sheet is still decreasing because small assets have been booked to off-balance sheet accounts since 1 January 2003 and are therefore only removed from the balance sheet account 018. As of 31.12.2022 it amounted to CZK 1 420 000 (i.e. a decrease of CZK 387 000).

Other intangible fixed assets remained the same as in 2022, i.e. CZK 2 150 000.

Tangible fixed assets

As of 31 December 2022, the **constructions** amounted to CZK 3 234 105 000, which represents an increase compared to the previous year of CZK 119 612- 000.

- FFPW invested CZK 364 000 in the hall at the Experimental Fish Breeding Station,
- FFPW invested CZK 477 000 in the 'Park 6 elements',
- FSC invested CZK 741 000 in a modular container building on the USB site near Building C,
- REC invested CZK 1 283 000 in the workout playground.

The value of **separate movable assets and files** as of 31 December 2022 amounted to CZK 1 409 339 000. This represents an increase of CZK 26 623 000 compared to the previous year.

In total, movable assets and files were acquired for CZK 55 511 000.

The following items with a purchase price above CZK 1 million are selected:

- Scanner micro CT Skyscan 1272 3D.SUITE SW with accessories CZK 9 292 000,
- 3D educational portal for imaging methods CZK 3 993 000,
- Gas chromatograph AGILENT 8890 GERSTEL MPS CZK 2 943 000,
- Instrument for measuring respiratory parameters CZK 2 480 000,
- Ultracentrifuge Optima XPN-90 with accessories CZK 2 287 000,
- HPLC-Capital Chromatograph CZK 2 091 000,
- Instrument for quantitative PCR CZK 1 075 000,
- Breeding technology for toxicological tests CZK 1 070 000.

The aforementioned assets were financed not only from grant funds, but within the framework of the obligatory co-financing share in the case of EU SF projects, they were also co-financed with the USB's own investment funds (its components).

The value of the **animals of the basic herd** decreased to CZK 323 000.

The balance of **small tangible fixed assets** recorded in the balance sheet is still decreasing because small assets have been booked to off-balance sheet accounts since 1 January 2003 and are only removed from balance sheet account 028. As of 31.12.2022 it amounted to CZK 70 596 000. This is a decrease of CZK 3 301 000 compared to the previous year.

The value of **land** increased by CZK 879 000 to CZK 235 482 000.

The stock of **works of art** as of 31 December 2022 remained the same as in 2021, i.e. CZK 2 780 000.

Fixed assets in progress

Of the group of accounts 04, the balances recorded at 31 December 2022 were mainly in account 0421 Buildings. The balance of CZK 119 000 was also recorded in the account for the acquisition of intangible fixed assets.

The value of construction in progress reported in account 0421 amounted to CZK 132 458 000, i.e. and increased compared to 2021 mainly for the reasons mentioned below.

The costs of construction and renovation already started remain in account 0421. These include:

- renovation of the Bobík auditorium CZK 24 849 000,
- FFPW: Fish Disease Laboratory CZK 15 072,
- FAG: chemistry pavilion CZK 24 854 000,
- FSC: renovation of pavilions A-B 1 CZK 164 000,
- FAG: renovation of pavilion J CZK 520 000.,
- USB-FAG-Pavilion chemistry CZK 100 084 000,
- FED: renovation of the sports complex CZK 3 789 000,
- FED: renovation of Jeronýmova CZK 1 951 000,
- FED: renovation of Dukelská CZK 2 448 000,
- FTH: Reconstruction of the Mlýnská stoka CZK 2 558 000,
- FHSS Příst. Vltava Building Stage IV CZK 1 957 000.
- USB-D&R renovation K2-Progfin 900 – preparatory work CZK 700 000,

The costs incurred for the CPVTO object remain unchanged at CZK 1 981 000 and the Globus roundabout.

Records of small assets on the sub-balance sheet

The balance of small intangible assets in the off-balance sheet account amounted to CZK 29 830 000, i.e. by CZK 448 000 less than in the previous year.

The balance of small tangible assets amounted to CZK 494 705 000. This represents an increase of CZK 35 661 000. Small tangible assets were purchased for CZK 27 626 000. The University acquired the small tangible assets both from operating resources (contribution) and from grants.

Small tangible assets worth CZK 10 239 000 were scrapped at acquisition cost. These were mainly the existing worn-out and outdated equipment of modernized classrooms.

Inventory of assets and liabilities

Inventories at the USB were carried out in 2022 in accordance with the Bursar's Measure No K 150/2022 on the conduct of regular inventories. In order to appoint the individual committees and specify the dates, orders for inventories were issued at the individual units. The physical inventory of fixed assets was carried out as of 30 September 2022.

A shortfall has not been reported.

As of 31 December 2022, there were no differences between the physical and accounting status of the assets.

The balance of long-term advances received as of 31 December 2022 decreased by CZK 88 523 000, i.e. CZK 131 068 000.

Receivables overdue

As of 31 December 2022, receivables from customers amounted to CZK 1 312 000, of which CZK 1 281 000 was overdue by 180 days, CZK 31 000 under 360 days, CZK 31 000 over 360 days. Receivables are recovered on the basis of reminders to debtors or handing over to the legal department for recovery.

Within other receivables we record receivables in the amount of CZK 5 779 000 as of 31 December 2022, of which a significant part are regulations against 2 debtors – former employees, according to a court decision in the amount of CZK 3 983 000. An allowance of CZK 2 833 000 was made for these receivables.

Overdue accounts payable:

We record a total of CZK 71 928 000 in the suppliers' account, of which CZK 48 435 000 is overdue within under days. These were paid at the beginning of 2023.

6 CONCLUSION

6.1 Control activities

6.1.1 Internal control activities

Within the internal control system, USB ensures financial control based on the currently applicable legislative provisions, namely Act No 320/2001, on financial control in public administration, as amended, and the implementing Decree of the Ministry of Finance No 416/2004. Management control at USB is carried out as preliminary, intermediate, and follow-up and is ensured through managers or their authorized employees who ensure the direct implementation of operations. Control of planned and upcoming operations at USB is defined by the Rector's Measure on the Implementation of the Internal and Control System R

66 of 30 October 2006 and the Bursar's Measure No K33 of 4 January 2010 governing the circulation of documents. The internal control system of the University of South Bohemia in České Budějovice consists of the heads or their authorized employees, an internal auditor and external control, performed by external entities. Responsibility for the establishment and maintenance of the internal system according to Section 25 of Act 320/2001, on financial control, rests with the senior employees within their management authority.

Management control is carried out as ex-ante, interim and ex-post control and involves the authorising officers, budget managers and the accounting officer. In the context of the preparation of financial and property operations, management control is exercised prior to their approval, in the continuous monitoring of the operations carried out and in the subsequent verification of the regularity of the management and the results achieved.

Ongoing monitoring and verification of the financial control system is carried out at USB by the Internal Audit Unit. The activities of this unit are based on an annual plan approved by the Rector. The audit and control activities of the unit and its outputs for 2022 are described in more detail in the USB Annual Report 2022, a summary of the most significant findings and recommendations is included in the annual report on the activities of the Internal Audit Unit.

Financial controls

The University of South Bohemia in České Budějovice also carried out internal financial audits focused on accounting records and the control system for the disbursement of funds for the Strategic Needs Fund, funds provided under the Institutional Development Programmes and Centralised Development Programmes. The conclusions of these audits, including recommendations, were forwarded to the competent persons.

6.1.2 External audit activity in the area of management

In 2022, the following management-related audits were carried out at USB by external auditing bodies:

- MEYS – project ZoR 1-9 and ŠoP 2-10 – control of the physical implementation and administration of the project.
- TaCR – Project TP01010019 – public audit. Substantive audit of the project's progress to date, including documentation on the results and fulfilment of objectives and outputs, effectiveness, efficiency and economy of the costs incurred.
- MEYS – Project SSSS 2021 – Control of the use of project funds provided according to Section 18(5), Section 87(1)(d) of Act No111/1998, the Higher Education Act. Documentation of the project.
- MF CR – Audit Authority – Project Operational Programme Fisheries – Optimisation of pre-processing conditions for fish to increase their welfare and meat quality – verification of the legality and regularity of expenditure declared to the Commission.
- MF CR – audit authority – Project operational programme Fisheries – Optimisation of fishery management
Aquaculture – suppression of the negative impact of the stone moroko – verification of the legality and correctness of the expenses reported to the Commission.

- SZIF – Projects from the Operational Programme Fisheries – control of physical implementation of projects (KFRP) – administrative control of documents (project numbers CZ.10.2.101/2.1/0.0/18_013/0000773; CZ.10.2.101/2.1/0.0/18_013/0000793; CZ.10.5.109/5.2/4.0/20_017/0001098; CZ.10.5.109/5.2/4.0/20_017/0001091; CZ.10.5.109/5.2/4.0/20_017/0001093; CZ.10.5.109/5.2/4.0/20_017/0001094; CZ.10.5.109/5.2/4.0/20_017/0001095; CZ.10.5.109/5.2/4.0/20_017/0001096; CZ.10.5.109/5.2/4.0/20_017/0001097; CZ.10.2.101/2.1/0.0/19_016/0000983; CZ.10.2.101/2.1/0.0/19_016/0000985; CZ.10.2.101/2.1/0.0/19_016/0000986)
- Centre for Regional Development of the Czech Republic – from the Interreg Austria – Czech Republic programme
– Algae4Fish, reg. number ATCZ221 – complete verification of project implementation. Verification of the partner's procedures in the implementation of the project.
- MZE – QK1910430 – Public administration audit – Verification of the use of earmarked support for the project in the sense of Section 13 (1) and (3) of Act No 130/2002 and Act No 320/2001
- MZE – QK1920326 – Verification of the use of special-purpose support for the project within the meaning of Section 13 (1) and (3) of Act No 130/2002 and Act No 320/2001
- MIRÓ AUDIT Sevice s. r. o. – VI20192022153 – project audit for the period 9/2019-12/2022.
- MF – from the Cross-Border Cooperation Programme Objective ETC Czech Republic – Free State of Bavaria – Audit of Operation No BY-CZ/2022/0/015 entitled 'Master of Artificial Intelligence and Data Science – verification of the legality and legality of the declared expenditure, whether the expenditure corresponds to the accounting records and whether the required supporting documents provide an adequate audit trail.
- Centre for Regional Development of the Czech Republic from Cross-border Cooperation Objective ETC Czech Republic – Free State of Bavaria
– Public law audit of the project master's degree in Artificial Intelligence and Data Science – verification that the activities are carried out in accordance with EU and Czech legislation and are implemented in accordance with the programme rules and the terms and conditions specified in the Contract on the conditions of project implementation.
- MF – Financial Mechanisms of the EEA and Norway – EHP-BFNU-OVNKM-2-024-2019 – Student conference-Arctic University of Norway and University of South Bohemia, České Budějovice (PEC 2020) -audit in accordance with the requirements of the Regulation on the implementation of...
- Research Executive Agency, European Commission – from Horizon 2020 MSCA-IF – Grant Agreement No 708255 OOC SOCS – researcher eligibility.

Evaluation of measures from the previous year's inspections

On the basis of the inspections carried out in 2022, appropriate measures have been taken and administrative and technical corrections of the identified deficiencies have been made on the basis of the recommendations of the individual inspection bodies.

6.2 USB financing in 2022

The USB financing is mostly based on the contribution from the state budget for educational and creative activities and support for research, experimental development and innovation from public funds, both in the form of institutional support for long-term conceptual development of a research organisation (LCDRO), and in the form of earmarked support for R&D projects and specific university research provided by MEYS. The USB financial resources are further supplemented by funds obtained from projects co-financed by the EU funds (ERDF and ESF) and projects obtained from other chapters of the state budget and funds from abroad. The USB's additional resources are also derived from its range of services and goods, implemented within the framework of its core and complementary activities (services for students, contract research, consultancy, accommodation and catering, etc.). Significant funding in some faculties is provided by resources generated from the ever-expanding range of lifelong learning courses.

The dependence on public funding for USB is therefore still very high. A significant change in this situation is neither realistic nor desirable at the moment, given the public support issues that USB has to consider in its management. Nevertheless, there is and still is some room for increased involvement of resources from economic activities by complementing the current capacities in both human resources and assets. Support for improving this situation can also be seen in the methodology for allocating the institutional resources of the USB budget among its components. The methodology

maintains the external income criterion in the performance criteria for the allocation of the contribution part, the integral part of which also includes income from contract research, licensing and lifelong learning. It is in the latter area that there is scope for greater involvement of some faculties with significant potential for this activity.

Efforts were also made by MEYS to strengthen the budget of public universities for 2022. As a result, in 2022, there was an increase in resources in the level of the approved MEYS budget breakdown for public universities, and for USB, the year-on-year increase in the contribution was approximately EUR 23 million. The increase in the amount of institutional support for LCDRO was approximately CZK 32 million. Thus, we can speak of a positive financial development for 2022, much needed to ensure the quality operation of the university.

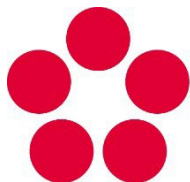
6.3 Impact of inflation and energy price increases

The actual increase in energy prices in 2022 meant for USB an increase in prices mainly for electricity in the HV commodity, in other commodities prices were mostly contracted until the end of 2022, the increase was in the distribution part. The year 2023 will have a greater adverse impact in this area. Despite the above, the annual increase in energy prices for USB in 2022 compared to 2021 amounted to CZK 14 844 000.

Table 6.1 Year-on-year increase in energy prices

	2021	2022	increase
Electricity	19 202	32 238	13 036
Gas	1 322	1 406	84
Water, sewerage	5 614	6 436	822
Other energies (steam)	16 912	17 814	902
Total	43 050	57 894	14 844

Inflation and energy increases have had a negative impact on the overall increase in the cost of running the USB, both in terms of material costs and, in particular, in the increase in the cost of services.



Jihočeská univerzita
v Českých Budějovicích
University of South Bohemia
in České Budějovice

Annual Report on the Financial Management 2022

Table Annexe

Table 1 Balance sheet

Balance sheet (1)				
Annexe No1 to Decree No 504/2002, as amended				
Individual items are reported in thousands of CZK (Section 4, (3))	account / total (2)	line (3)	status as of 1.1. (4)	as of 31.12.(4)
ASSETS			Fig. 1	Fig. 2
A. Total fixed assets	line 2+10+21+28	0001	2 918 810	2 938 521
I. Total intangible fixed assets	lines 3 to 9	0002	94 708	98 705
1.Intangible results of research and development	012	0003		
2.Software	013	0004	90 233	94 539
3.Valuable rights	014	0005	399	399
4.Small intangible fixed assets	018	0006	1 807	1 420
5.Other intangible fixed assets	019	0007	2 150	2 150
6.Intangible fixed assets in progress	041	0008	119	196
7.Advances made for intangible fixed assets	051	0009		
II. Total tangible fixed assets	lines 11 to 20	0010	4 941 860	5 104 061
1.Land	031	0011	234 603	235 482
2.Works of art, objects, and collections	032	0012	2 772	2 780
3.Buildings	021	0013	3 114 493	3 234 105
4.Tangible movable assets and their sets	022	0014	1 382 716	1 409 339
5.Growing units of permanent crops	025	0015		
6.Adult animals and their groups	026	0016	442	323
7.Small tangible fixed assets	028	0017	73 897	70 596
8.Other tangible fixed assets	029	0018	18	18
9.Tangible fixed assets in progress	042	0019	132 749	151 239
10.Advances made for fixed assets	052	0020	169	179
III. Total non-current financial assets	lines 22 to 27	0021	101	101
1.Shares – controlled or controlling person	061	0022		
2.Shares – significant influence	062	0023		
3.Debt securities held to maturity	063	0024	51	51
4.Loans to organisational units	066	0025		
5.Other long-term borrowings	067	0026		
6.Other non-current financial assets	069	0027	50	50
IV. Total fixed asset allowances	lines 29 to 39	0028	-2 117 859	-2 264 347
1.Rights to intangible results of research and development	072	0029		
2.Software rights	073	0030	-75 280	-83 033
3.Rights to valuable rights	074	0031		
4.Allowances for small intangible fixed assets	078	0032	-1 807	-1 420
5.Rights to other intangible fixed assets	079	0033	-1 745	-2 198
6.Rights to buildings	081	0034	-876 241	-944 758
7.Rights to individual tangible movable things and a set of tangible movable things	082	0035	-1 088 562	-1 162 075
8.Perennial crop plantation rights	085	0036		
9.Entitlements to basic stock and draught animals	086	0037	-308	-247
10.Allowances for small tangible fixed assets	088	0038	-73 897	-70 596
11.Allowances for other tangible fixed assets	089	0039	-18	-18
B. Total current assets	line 41+51+71+79	0040	1 393 478	1 401 354
I. Total stocks	lines 42 to 50	0041	11 126	12 102
1.Material in stock	112	0042	2 489	2 905
2.Material on the way	119	0043		6
3.Unfinished production	121	0044		
4.Semi-finished products of own production	122	0045		
5.Products	123	0046	401	566
6.Young and other animals and their groups	124	0047	3 722	3 952
7.Goods in stock and in stores	132	0048	4 513	4 674
8.Goods on the way	139	0049		
9.Advances made on stocks	z 314	0050		
II. Total receivables	lines 52 to 70	0051	231 276	462 505
1.Customers	311	0052	9 162	6 303
2.Bills of exchange for collection	312	0053		
3.Receivables for discounted securities	313	0054		
4.Operating advances made	from 314	0055	13 610	13 983
5.Other receivables	315	0056	1 209	1 326
6.Receivables from employees	335	0057	215	737
7.Receivables from social security and public health insurance institutions	336	0058		
8.Income tax	341	0059		
9.Other direct taxes	342	0060		
10.Value added tax	343	0061		
11.Other taxes and fees	345	0062		
12.Claims for grants and other settlements with the state budget	346	0063	-2 092	-1 665
13.Claims for grants and other settlements with the budget of local authorities	348	0064		
14.Receivables from partners associated in the company	358	0065		
15.Receivables from fixed forward transactions and options	373	0066		
16.Receivables from issued bonds	375	0067		
17.Other receivables	378	0068	13 713	272 233
18.Assumed accounts active	388	0069	198 341	176 047
19.Allowance for receivables	391	0070	-2 881	-6 459
III. Total current financial assets	lines 72 to 78	0071	1 143 562	918 614
1.Cash in hand	211	0072	1 024	785
2.Price lists	213	0073	367	392
3.Funds in accounts	221	0074	1 142 170	914 963
4.Equity securities for trading	251	0075		
5.Debt securities for trading	253	0076		
6.Other securities	256	0077		
7.Incoming money	261	0078		2 473
IV. Total other assets	lines 80 to 81	0079	7 514	8 133
1.Accrued expenses	381	0080	7 338	8 071
2.Deferred revenue	385	0081	176	62
Total assets	line 1+40	0082	4 312 288	4 339 874

LIABILITIES			Fig. 3	Fig. 4
A. Total own resources	line 84+88	0083	3 810 878	3 934 376
I. Total assets	lines 85 to 87	0084	3 796 422	3 923 588
1.Equity	901	0085	2 945 087	2 963 743
2.Funds	911	0086	851 335	959 845
3.Valuation differences on revaluation of financial assets and liabilities	921	0087		
II. Total economic result	lines 89 to 91	0088	14 456	10 788
1.Profit and loss statement ⁽⁵⁾	963	0089		
2.Result of the management in the approval procedure ⁽⁶⁾	931	0090	14 456	10 788
3.Undistributed profit, unreimbursed loss of previous years	932	0091		
B. Total foreign resources	line 93+95+103+127	0092	501 410	405 499
I. Total reserves	line 94	0093	0	0
1.Reserves	941	0094		
II. Total non-current liabilities	lines 96 to 102	0095	219 592	131 068
1.Long-term loans	951	0096		
2.Bonds issued	953	0097		
3.Rental liabilities	954	0098		
4.Long-term advances received	955	0099	219 592	131 068
5.Long-term notes payable	958	0100		
6.Passive accounts	z389	0101		
7.Other non-current liabilities	959	0102		
III. Total current liabilities	lines 104 to 126	0103	199 255	205 820
1.Suppliers	321	0104	75 988	71 928
2.Bills of exchange for payment	322	0105		
3.Advances received	324	0106	8 263	14 312
4.Other liabilities	325	0107	39	33
5.Employees	331	0108	58 583	60 250
6.Other payables to employees	333	0109	378	1 887
7.Liabilities to social security and public health insurance institutions	336	0110	30 891	31 709
8.Income tax	341	0111		
9.Other direct taxes	342	0112	7 122	6 755
10.Value added tax	343	0113	3 408	-4 901
11.Other taxes and fees	345	0114	-1	248
12.Liabilities in relation to the state budget	346	0115		
13.Liabilities in relation to the budget of local government bodies	348	0116		
14.Liabilities from subscribed outstanding securities and shares	367	0117		
15.Liabilities to associates of the company	368	0118		
16.Commitments on fixed futures and options	373	0119		
17.Other liabilities	379	0120	9 899	17 966
18.Short-term loans	231	0121		
19.Discount loans	232	0122		
20.Short-term bonds issued	241	0123		
21.Own bonds	255	0124		
22.Passive accounts	z389	0125	4 685	5 633
23.Other short-term financial assistance	249	0126		
IV. Total other liabilities	lines 128 to 129	0127	82 563	68 610
1.Deferred expenditure	383	0128	267	6 565
2.Deferred income	384	0129	82 297	62 045
Total liabilities	line 83+92	0130	4 312 288	4 339 874

Notes

- (1) The preparation of the 'Balance Sheet' is governed by Section 5 and Sections 7 to 25 of Decree 504/2002
- (2) The Decree only gives the designation and breakdown of the texts; the numbers of the relevant accounts are added for better orientation in the statement.
- (3) The numbering of rows and columns is binding
- (4) The data shall be filled in to the nearest thousand without decimal places. Summary cells are locked.
- (5) The liability item 'A.II.1. Profit and loss statement' shall be reported only as of the last day of the accounting period.
- (6) The liability item 'A.II.2. Outturn under approval' shall be reported only as of the first day of the accounting period.

Table 2.1 Profit and loss statement 2022

Profit and loss statement ⁽¹⁾				
Annexe No2 to Decree No 504/2002, as amended				
Individual items are reported in thousands of CZK Section 4(3)	account / total ⁽²⁾	line ⁽³⁾	core activity ⁽⁴⁾	economic/ ancillary activity
A. Costs			Fig. 1	Fig. 2
I. Purchases consumed and services purchased	lines 2 to 7	0001	367 599	18 851
1.Consumption of materials, energy, and other non-stored supplies	501,502,503	0002	171 764	12 375
2.Goods sold	504	0003	426	2 409
3.Repair and maintenance	511	0004	23 671	467
4.Travel costs	512	0005	26 437	358
5.Representation costs	513	0006	3 478	315
6.Other services	518	0007	141 822	2 928
II. Changes in inventories of own operations and capitalisation	lines 9 to 11	0008	-164	-1 231
7.Change in inventories of own operations	56	0009	18	-405
8.Activation of materials, goods, and intra-organisational services	571,572	0010	-182	-826
9.Activation of fixed assets	573,574	0011		
III. Personnel costs	lines 13 to 17	0012	1 217 354	20 204
10.Payroll costs	521	0013	811 518	15 319
11.Statutory social insurance	524	0014	263 278	4 698
12.Other social insurance	525	0015		
13.Statutory social costs	527	0016	214	1
14.Other social costs	528	0017	142 344	186
IV. Taxes and fees	line 19	0018	1 429	6
15.Taxes and fees	53	0019	1 429	6
V. Other costs	lines 21 to 27	0020	178 887	4 787
16.Contractual penalties and interest on late payment, other fines and penalties	541,542	0021	955	
17.Write-off of bad debts	543	0022	3	
18.Interest expense	544	0023	458	
19.Foreign exchange losses	545	0024	3 618	31
20.Gifts	546	0025	197	8
21.Losses and damages	548	0026		
22.Other other costs	549	0027	173 656	4 748
VI. Depreciation, assets sold, creation of provisions and valuation allowances	lines 29 to 33	0028	183 231	980
23.Depreciation of fixed assets	551	0029	179 445	980
24.Fixed assets sold	552	0030	208	
25.Securities and shares sold	553	0031		
26.Material sold	554	0032		
27.Creation and use of provisions and valuation allowances	556,558,559	0033	3 578	
VII. Total contributions provided	line 35	0034	1 126	4
28.Provided.membership contributions and contributions from the settlement between organ. components	581	0035	1 126	4
VIII. Total income tax	line 37	0036	0	0
29.Income tax	59	0037		
Total costs	line 1+8+12+18+20+28+34+36	0038	1 949 462	43 600
B. Revenue				
I. Operational grants	line 41	0040	1 556 366	0
1.Operational grants	691	0041	1 556 366	
II. Contributions received	lines 43 to 45	0042	1 257	13
2.Contributions received cleared between organisational units	681	0043		
3.Contributions (donations) received	682	0044	1 257	13
4.Membership fees received	684	0045		
III. Total revenue from own performance and goods	601,602,604	0046	106 489	56 266
IV. Total other income	lines 48 to 53	0047	281 762	301
5.Contractual penalties, default interest, other fines and penalties	641,642	0048	427	2
6.Payments for written-off receivables	643	0049		
7.Interest income	644	0050	21 074	
8.Exchange rate gains	645	0051	452	1
9.Settlement of funds	648	0052	53 547	68
10.Other other income	649	0053	206 261	229
V. Proceeds from the sale of assets	lines 55 to 59	0054	1 314	84
11.Proceeds from the sale of intangible and tangible fixed assets	652	0055	1 309	84
12.Proceeds from the sale of securities and shares	653	0056		
13.Revenue from the sale of materials	654	0057	5	
14.Income from short-term financial assets	655	0058		
15.Income from non-current financial assets	657	0059		
Total revenue	line 40+42+46+47+54	0060	1 947 187	56 663
C. Profit before tax	line 60 – 38+36	0061	-2 275	13 063
D. Profit after tax	line 61 – 36	0062	-2 275	13 063
			core + economic activity	
Total profit before tax	ch.61/pg.1+61/pg.2	0063	10 788	
Total profit after tax	line 62/page 1+62/page 2	0064	10 788	

Notes

(1) The preparation of the 'Profit and Loss Statement' is governed by Section 6 and Sections 26 to 28 of Decree 504/2002.

(2) The Decree only gives the designation and breakdown of the texts; the numbers of the relevant accounts and groups are added for better orientation in the statement.

(3) The numbering of rows and columns is binding.

(4) The data shall be filled in to the nearest thousand without decimal places. Summary cells are locked.

Table 2.2 Profit and loss statement 2022 (USB without D&R)

Profit and loss statement ⁽¹⁾				
Annexe No2 to Decree No 504/2002, as amended				
Individual items are reported in thousands of CZK Section 4(3)	account / total ⁽²⁾	line ⁽³⁾	core activity ⁽⁴⁾	economic/ ancillary activity
A. Costs			Fig. 1	Fig. 2
I. Purchases consumed and services purchased	lines 2 to 7	0001	338 086	9 753
1. Consumption of materials, energy and other non-stored supplies	501,502,503	0002	145 234	5 720
2. Goods sold	504	0003	414	30
3. Repair and maintenance	511	0004	22 981	452
4. Travel costs	512	0005	26 433	358
5. Representation costs	513	0006	3 467	312
6. Other services	518	0007	139 556	2 882
II. Changes in inventories of own operations and capitalisation	lines 9 to 11	0008	-164	-1 231
7. Change in inventories of own operations	56	0009	18	-405
8. Activation of materials, goods and intra-organisational services	571,572	0010	-182	-826
9. Activation of fixed assets	573,574	0011	0	0
III. Personnel costs	lines 13 to 17	0012	1 190 064	11 511
10. Payroll costs	521	0013	791 327	8 861
11. Statutory social insurance	524	0014	256 617	2 540
12. Other social insurance	525	0015	0	0
13. Statutory social costs	527	0016	191	0
14. Other social costs	528	0017	141 929	110
IV. Taxes and fees	line 19	0018	1 429	6
15. Taxes and fees	53	0019	1 429	6
V. Other costs	lines 21 to 27	0020	176 852	4 669
16. Contractual penalties and interest on late payment, other fines and penalties	541,542	0021	955	0
17. Write-off of bad debts	543	0022	3	0
18. Interest expense	544	0023	458	0
19. Foreign exchange losses	545	0024	3 618	31
20. Gifts	546	0025	197	8
21. Losses and damages	548	0026	0	0
22. Other other costs	549	0027	171 621	4 630
VI. Depreciation, assets sold, creation of provisions and valuation allowances	lines 29 to 33	0028	172 028	745
23. Depreciation of fixed assets	551	0029	168 242	745
24. Fixed assets sold	552	0030	208	0
25. Securities and shares sold	553	0031	0	0
26. Material sold	554	0032	0	0
27. Creation and use of provisions and valuation allowances	556,558,559	0033	3 578	0
VII. Total contributions provided	line 35	0034	1 126	4
28. Provided membership contributions and contributions from the settlement between organ. components	581	0035	1 126	4
VIII. Total income tax	line 37	0036	0	0
29. Income tax	59	0037	0	0
Total costs	line 1+8+12+18+20+28+34+36	0038	1 879 421	25 456
B. Revenue				
I. Operational grants	line 41	0040	1 553 958	0
1. Operational grants	691	0041	1 553 958	0
II. Contributions received	lines 43 to 45	0042	1 257	13
2. Contributions received cleared between organisational units	681	0043	0	0
3. Contributions (donations) received	682	0044	1 257	13
4. Membership fees received	684	0045	0	0
III. Total revenue from own performance and goods	601,602,604	0046	45 464	30 703
IV. Total other income	lines 48 to 53	0047	275 377	291
5. Contractual penalties, default interest, other fines and penalties	641,642	0048	367	2
6. Payments for written-off receivables	643	0049	0	0
7. Interest income	644	0050	21 066	0
8. Exchange rate gains	645	0051	452	1
9. Settlement of funds	648	0052	52 605	68
10. Other other income	649	0053	200 887	219
V. Proceeds from the sale of assets	lines 55 to 59	0054	1 314	84
11. Proceeds from the sale of intangible and tangible fixed assets	652	0055	1 309	84
12. Proceeds from the sale of securities and shares	653	0056		
13. Revenue from the sale of materials	654	0057	5	
14. Income from short-term financial assets	655	0058		
15. Income from non-current financial assets	657	0059		
Total revenue	line 40+42+46+47+54	0060	1 877 370	31 090
C. Profit before tax	line 60 – 38+36	0061	-2 052	5 634
D. Profit after tax	line 61 – 36	0062	-2 052	5 634
			core + economic activity	
Total profit before tax	ch. 61/pg. 1+61/pg. 2	0063	3 582	
Total profit after tax	line 62/page 1+62/page 2	0064	3 582	

- (1) The preparation of the 'Profit and Loss Statement' is governed by Section 6 and Sections 26 to 28 of Decree 504/2002.
- (2) The Decree only gives the designation and breakdown of the texts; the numbers of the relevant accounts and groups are added for better orientation in the statement.
- (3) The numbering of rows and columns is binding.
- (4) The data shall be filled in to the nearest thousand without decimal places. Summary cells are locked.

Table 2.3 Profit and loss statement 2022 D&R

Profit and loss statement ⁽¹⁾				
Annexe No2 to Decree No 504/2002, as amended				
Individual items are reported in thousands of CZK Section 4(3)	account / total ⁽²⁾	line ⁽³⁾	core activity ⁽⁴⁾	economic/ ancillary activity
A. Costs			Fig. 1	Fig.2
I. Purchases consumed and services purchased	lines 2 to 7	0001	29 513	9 098
1.Consumption of materials, energy and other non-stored supplies	501,502,503	0002	26 530	6 655
2.Goods sold	504	0003	12	2 379
3.Repair and maintenance	511	0004	690	15
4.Travel costs	512	0005	4	0
5.Representation costs	513	0006	11	3
6.Other services	518	0007	2 266	46
II. Changes in inventories of own operations and capitalisation	lines 9 to 11	0008	0	0
7.Change in inventories of own operations	56	0009	0	0
8.Activation of materials, goods and intra-organisational services	571,572	0010	0	0
9.Activation of fixed assets	573,574	0011	0	0
III. Personnel costs	lines 13 to 17	0012	27 290	8 693
10.Payroll costs	521	0013	20 191	6 458
11.Statutory social insurance	524	0014	6 661	2 158
12.Other social insurance	525	0015	0	0
13.Statutory social costs	527	0016	23	1
14.Other social costs	528	0017	415	76
IV. Taxes and fees	line 19	0018	0	0
15.Taxes and fees	53	0019	0	0
V. Other costs	lines 21 to 27	0020	2 035	118
16.Contractual penalties and interest on late payment, other fines and penalties	541,542	0021	0	0
17.Write-off of bad debts	543	0022	0	0
18.Interest expense	544	0023	0	0
19.Foreign exchange losses	545	0024	0	0
20.Gifts	546	0025	0	0
21.Losses and damages	548	0026	0	0
22.Other other costs	549	0027	2 035	118
VI. Depreciation, assets sold, creation of provisions and valuation allowances	lines 29 to 33	0028	11 203	235
23.Depreciation of fixed assets	551	0029	11 203	235
24.Fixed assets sold	552	0030	0	0
25.Securities and shares sold	553	0031	0	0
26.Material sold	554	0032	0	0
27.Creation and use of provisions and valuation allowances	556,558,559	0033	0	0
VII. Total contributions provided	line35	0034	0	0
28.Provided.membership contributions and contributions from the settlement between organ. components	581	0035	0	0
VIII. Total income tax	line 37	0036	0	0
29.Income tax	59	0037	0	0
Total costs	line 1+8+12+18+20+ 28+34+36	0038	70 041	18 144
B. Revenue				
I. Operational grants	line 41	0040	2 408	0
1.Operating grants	691	0041	2 408	0
II. Contributions received	lines 43 to 45	0042	0	0
2.Contributions received cleared between organisational units	681	0043	0	0
3.Contributions (donations) received	682	0044	0	0
4.Membership fees received	684	0045	0	0
III. Total revenue from own performance and goods	601,602,604	0046	61 025	25 563
IV. Total other income	lines 48 to 53	0047	6 385	10
5.Contractual penalties, default interest, other fines and penalties	641,642	0048	60	,
6.Payments for written-off receivables	643	0049	0	0
7.Interest income	644	0050	8	0
8.Exchange rate gains	645	0051	0	0
9.Settlement of funds	648	0052	942	0
10.Other other income	649	0053	5 375	10
V. Proceeds from the sale of assets	lines 55 to 59	0054	0	0
11.Proceeds from the sale of intangible and tangible fixed assets	652	0055	0	0
12.Proceeds from the sale of securities and shares	653	0056		
13.Revenue from the sale of materials	654	0057		
14.Income from short-term financial assets	655	0058		
15.Income from non-current financial assets	657	0059		
Total revenue	line 40+42+46+47+54	0060	69 818	25 573
C. Profit before tax	line 60 – 38+36	0061	-223	7 429
D. Profit after tax	line 61 – 36	0062	-223	7 429
			core + economic activity	
Total profit before tax	ch.61/pg.1+61/pg. 2	0063	7 206	
Total profit after tax	line 62/page 1+62/page 2	0064	7 206	

Notes

(1) The preparation of the 'Profit and Loss Statement' is governed by Section 6 and Sections 26 to 28 of Decree 504/2002.

(2) The Decree only gives the designation and breakdown of the texts; the numbers of the relevant accounts and groups are added for better orientation in the statement.

(3) The numbering of rows and columns is binding.

(4) The data shall be filled in to the nearest thousand without decimal places. Summary cells are locked.

Table 3 Profit and loss (P/L)(thousands of
CZK)

PHEI constituent parts (1)	P/L from the core activities (2)	P/L from ancillary activities (2)	Total P/L (2)
Rectorate and associated units	-973	653	-320
Dormitories and Refectories	-223	7 430	7 207
Faculty of Education	991	1 413	2 403
Faculty of Theology	504	1	505
Faculty of Agriculture and Technology	-2 887	404	-2 483
Faculty of Science	869	404	1 272
Faculty of Health and Social Sciences	235	45	280
Faculty of Fisheries and Protection of Waters	-834	2 406	1 573
Faculty of Arts	309	0	309
Faculty of Economics	-265	306	41
Preschool facility	0	0	0

Table 4 Cash flow statement

Optional – the format of the summary is not prescribed

Structure of the total CASH FLOW	No	Previous period	Current period	Difference	Impact on CF
Profit and loss of the current year	001	12 044	10 788	-1 256	12 044
Depreciation of fixed assets	002	0	0	0	0
Regulation-driven reserves	003	0	0	0	0
Transition accounts passive	004	87 248	74 243	-13 005	-13 005
Deferred expenditure	005	267	6 565	6 298	6 298
Accrued income	006	82 296	62 045	-20 251	-20 251
Exchange differences passive	007	0	0	0	0
Doubtful accounts passive	008	4 685	5 633	948	948
Transition accounts active	009	205 855	184 180	-21 675	21 675
Accrued expenses	010	7 338	8 071	733	-733
Deferred income	011	176	62	-114	114
Exchange rate differences active	012	0	0	0	0
Doubtful accounts active	013	198 341	176 047	-22 294	22 294
Total receivables	014	32 936	286 458	253 522	-253 522
From the business dealings	015	23 981	21 612	-2 369	2 369
To the participants of the association	016	0	0	0	0
To the social institutions of social security and health insurance	017	0	0	0	0
Income tax	018	0	0	0	0
Other direct taxes	019	0	0	0	0
Value added tax	020	0	0	0	0
Other taxes and fees	021	0	0	0	0
In relation to the state budget	022	-2 092	-1 665	427	-427
In relation to the budget of the bodies of the ÚSC	023	0	0	0	0
For employees	024	215	737	522	-522
Other receivables	025	13 713	272 233	258 520	-258 520
Allowance for receivables	026	-2 881	-6 459	-3 578	3 578
Price lists	027	367	392	25	-25
Equity securities	028	0	0	0	0
Securities owed pap. and own bonds	029	0	0	0	0
Other securities and acquisition of short-term financial assets	030	0	0	0	0
Total stocks	031	11 126	12 102	976	-976
Material in stock and on the way	032	2 490	2 910	420	-420
Work in progress and semi-finished products of own production	033	0	0	0	0
Products	034	401	566	165	-165
Animals	035	3 722	3 952	230	-230
Goods in stock and on the way	036	4 513	4 674	161	-161
Advances made on stocks	037	0	0	0	0
Short-term liabilities	038	194 570	200 193	5 623	5 623
Suppliers	039	75 988	71 928	-4 060	-4 060
Bills of exchange for payment	040	0	0	0	0
Advances received	041	8 263	14 312	6 049	6 049
Other liabilities	042	39	39	0	0
Staff	043	58 583	60 250	1 667	1 667
Other payables to employees	044	378	1 887	1 509	1 509
To the institutions of the social. security. and health. insurance	045	30 891	31 709	818	818
Income tax	046	0	0	0	0
Other direct taxes	047	7 122	6 755	-367	-367
Value added tax	048	3 408	-4 901	-8 309	-8 309
Other taxes and fees	049	-1	248	249	249
In relation to the state budget	050	0	0	0	0
In relation to the budget of the ÚSC	051	0	0	0	0
To the participants of the association	052	0	0	0	0
Other commitments	053	9 899	17 966	8 067	8 067
Short-term bank loans	054	0	0	0	0
Financial assistance received	055	0	0	0	0

Cash flow operating	056	544 146	768 356	224 210	-228 186
Intangible fixed assets	057	94 708	98 705	3 997	-3 997
Intangible results of research and development	058	0	0	0	0
Software	059	90 233	94 540	4 307	-4 307
Objects of the rights to be valued	060	399	399	0	0
Small intangible fixed assets	061	1 807	1 420	-387	387
Other intangible fixed assets	062	2 150	2 150	0	0
Intangible investments in progress	063	119	196	77	-77
Advances made for intangible fixed assets	064	0	0	0	0
Total corrections	065	-78 832	-86 651	-7 819	7 819
Intangible results of research activities	066	0	0	0	0
About the software	067	-75 280	-83 033	-7 753	7 753
On the subject of valuable rights	068	0	0	0	0
To small intangible fixed assets	069	-1 807	-1 420	387	-387
To other intangible fixed assets	070	-1 745	-2 198	-453	453
Tangible fixed assets	071	4 941 859	5 104 061	162 202	-162 202
Land	072	234 603	235 482	879	-879
Works of art and collections	073	2 772	2 780	8	-8
Buildings	074	3 114 493	3 234 105	119 612	-119 612
Separate movable items and sets of movable items	075	1 382 716	1 409 339	26 623	-26 623
Growing units of permanent crops	076	0	0	0	0
Basic herd and draught animals	077	442	323	-119	119
Small tangible fixed assets	078	73 897	70 596	-3 301	3 301
Other tangible fixed assets	079	18	18	0	0
Tangible investments in progress	080	132 749	151 239	18 490	-18 490
Advances made for tangible fixed assets	081	169	179	10	-10
Total corrections	082	-2 039 026	-2 177 694	-138 668	138 668
To the buildings	083	-876 241	-944 758	-68 517	68 517
In respect of movable property and sets of movable property	084	-1 088 562	-1 162 075	-73 513	73 513
To perennial crop production units	085	0	0	0	0
To the foundation herd and draught animals	086	-308	-247	61	-61
To small tangible fixed assets	087	-73 897	-70 596	3 301	-3 301
To other tangible fixed assets	088	-18	-18	0	0
Adjustment by excluding depreciation	089	0	0	0	0
Non-current financial assets	090	51	51	0	0
Shares, securities and deposits – decisive influence	091	51	51	0	0
Equity securities and deposits – significant influence	092	0	0	0	0
Other long-term securities and deposits	093	0	0	0	0
Loans to group companies	094	0	0	0	0
Other non-current financial assets	095	0	0	0	0
Cash flow from investing activities	096	2 918 760	2 938 472	19 712	-19 712
Total non-current liabilities	097	219 595	131 068	-88 527	-88 527
Bonds issued	098	0	0	0	0
Rental liabilities	099	0	0	0	0
Advances received on a long-term basis	100	219 595	131 068	-88 527	-88 527
Long-term notes payable	101	0	0	0	0
Other non-current liabilities	102	0	0	0	0
Long-term bank loans	103	0	0	0	0
Equity	104	2 921 597	2 945 087	23 490	23 490
Funds	105	851 335	939 297	87 962	87 962
Valuation differences on revaluation of assets and liabilities	106	0	0	0	0
Undivided profit, unpaid losses from past years	107	0	0	0	0
Profit or loss in the approval procedure	108	12 004	10 788	-1 216	-1 216
Adjustment by reduction of current year's disposable profit	109	-12 004	-10 788	1 216	1 216
Cash flow from financing activities	110	3 992 527	4 015 452	22 925	22 925
Cash flow total	111	7 455 433	7 722 280	266 847	-224 973
Cash balances (including cash in hand and cash on hand)	112	1 143 194	918 221	-224 973	-224 973

Table 5 Public sources of funding for PHEI: funds provided and funds used ⁽¹⁾

000

Name of data	No	I. Current assets		II. Capital resources		III. Total	
		provided (2)	used	provided	used	provided	used
		1	2	3	4	5	6
Funds from public sources (grants and contributions) national and foreign (line 2+line 27)	1	1 514 080	1 531 905	191 165	160 370	1 705 245	1 692 275
of which: 1. funds accruing through (from) public budgets of the Czech Republic (line 3+line 13+line 20)	2	1 438 003	1 492 441	191 165	160 370	1 629 168	1 652 811
in that: obtained through the MEYS chapter (ch.4+ch.7)	3	1 209 549	1 226 921	190 763	158 503	1 400 312	1 385 424
in that: Grants for Structural Funds programmes (3)(lines 5+6)	4	58 015	76 200	15 671	17 254	73 686	93 454
in that: grants linked to educational activities	5	48 325	60 993	15 671	15 623	63 996	76 616
R&D grants	6	9 690	15 207	0	1 631	9 690	16 838
other grants (line 8+line 12)	7	1 151 534	1 150 721	175 092	141 249	1 326 626	1 291 970
in that: grants linked to educational activities (lines 9+10+11)	8	794 618	794 175	158 062	124 219	952 680	918 394
Post	9	783 206	777 080	34 889	34 889	818 095	811 969
grants linked to asset replacement programmes	10	0	6 430	121 823	87 980	121 823	94 410
other grants	11	11 412	10 665	1 350	1 350	12 762	12 015
R&D grants	12	356 916	356 546	17 030	17 030	373 946	373 576
obtained through other chapters of the state budget (line 14+line 17)	13	223 434	224 990	402	402	223 836	225 392
in that: grants for EU operational programmes (lines 15+16)	14	0	0	0	0	0	0
in that: grants linked to educational activities	15	0	0	0	0	0	0
R&D grants	16	0	0	0	0	0	0
Other grants (lines 18+ line 19)	17	223 434	224 990	402	402	223 836	225 392
in that: grants linked to educational activities	18	3 557	3 245	0	0	3 557	3 245
R&D grants	19	219 877	221 745	402	402	220 279	222 147
obtained through territorial budgets (line 21+line 24)	20	5 020	40 530	0	1 465	5 020	41 995
in that: grants for EU operational programmes (lines 22+23)	21	1 526	37 036	0	1 465	1 526	38 501
in that: grants linked to educational activities	22	0	13 810	0	0	0	13 810
R&D grants	23	1 526	23 226	0	1 465	1 526	24 691
other grants (line 25+line 26)	24	3 494	3 494	0	0	3 494	3 494
in that: grants linked to educational activities	25	3 465	3 465	0	0	3 465	3 465
R&D grants	26	29	29	0	0	29	29
of which: 2. public funds from abroad (obtained directly by PHEI) (line 28+line 29)	27	76 077	39 464	0	0	76 077	39 464
grants linked to educational activities	28	68 770	32 484	0	0	68 770	32 484
R&D grants	29	7 307	6 980	0	0	7 307	6 980
SUMMARY 1 (4) (line 31+line 36)	30	1 514 080	1 531 905	191 165	160 370	1 705 245	1 692 275
in that: grants linked to educational activities (lines 32+line 33+line 34+line 35)	31	918 735	908 172	173 733	139 842	1 092 468	1 048 014
in that: obtained through the MEYS chapter (ch.5+ch.8)	32	842 943	855 168	173 733	139 842	1 016 676	995 010
obtained through other chapters of the state budget (line 15+line 18)	33	3 557	3 245	0	0	3 557	3 245
obtained through territorial budgets (line 22+line 25)	34	3 465	17 275	0	0	3 465	17 275
public funds from abroad (obtained directly by PHEI) (line 28)	35	68 770	32 484	0	0	68 770	32 484
R&D grants (line 37+line 38+line 39+line 40)	36	595 345	623 733	17 432	20 528	612 777	644 261
in that: obtained through the MEYS chapter (ch.6+ch.12)	37	366 606	371 753	17 030	18 661	383 636	390 414
obtained through other chapters of the state budget (line 16+line 19)	38	219 877	221 745	402	402	220 279	222 147
obtained through territorial budgets (line 23+line 26)	39	1 555	23 255	0	1 465	1 555	24 720
public funds from abroad (obtained directly by PHEI) (line 29)	40	7 307	6 980	0	0	7 307	6 980
SUMMARY 2 (line 42+line 46)	41	1 514 080	1 531 905	191 165	160 370	1 705 245	1 692 275
in that: grants linked to educational activities (lines 43+44+45)	42	918 735	908 172	173 733	139 842	1 092 468	1 048 014
in that: grants for Structural Funds programmes (lines 5+15+22)	43	48 325	74 803	15 671	15 623	63 996	90 426
other grants (line 8+line 18+line 25)	44	801 640	800 885	158 062	124 219	959 702	925 104
public funds from abroad (obtained directly by PHEI) (line 28)	45	68 770	32 484	0	0	68 770	32 484
R&D grants (ch.47+ch.48+ch.49)	46	595 345	623 733	17 432	20 528	612 777	644 261
in that: grants for Structural Funds programmes (lines 6+16+23)	47	11 216	38 433	0	3 096	11 216	41 529
other grants (line 12+line 19+line 26)	48	576 822	578 320	17 432	17 432	594 254	595 752
public funds from abroad (obtained directly by PHEI) (line 29)	49	7 307	6 980	0	0	7 307	6 980

Notes

(1) This table includes all public resources of the Higher education institution, i.e., including funds related to the management of the Residence Halls and Residence Hall (D&R) and the Higher education institution Agricultural and Forestry Holdings (CAFH).

(2) These are funds provided to the higher education institution by decision (columns 1, 3, 5) and used in accordance with the decision (columns 2, 4, 6).

Granted: this is the funding that the higher education institution received in a given calendar year based on a decision. Used: this is the funding used by the HEI in the calendar year in accordance with the decision.

(3) This is public funding for Structural Fund projects, it includes all public funding (both European and Czech part of co-financing).

(4) The Summary 1 and Summary 2 parts of the table are used to sort the data in the preceding rows of Table 5.

Table 5.a Financing of educational and scientific, research, development and innovation, artistic and other creative activities

(all excluding funds provided for programme funding, operational programmes and R&D)

No	Line No in Table 5	Type of support (grant items and indicators) (1)	Funds from public sources common		Funds from public sources capital		Funds from public sources total		Transfers to funds (4)			Return of unspent funds	Other non- public funds used (5)	Total funds used
			provided (2)	used (3)	provided	used	provided	used	IARF	OF	FUUP			
			a	b	c	d	e=a+c	f=b+d	g	h	i			
1		MEYS	794 618	787 745	36 239	36 239	830 857	823 984	11 593	73 288	0	747	k	l= f+k
2	9	Post	783 206	777 080	34 889	34 889	818 095	811 969	11 593	73 288	0	0	0	823 984
3		A Degree programmes and related creative activities + K	653 922	651 256	21 692	21 692	675 614	672 948	3 740	66 812		0	0	811 969
4		P Societal priorities	18 018	18 018			18 018	18 018		83		0		672 948
5		C Scholarships for doctoral students	50 861	50 861			50 861	50 861		2 450		0		18 018
6		S Social scholarships 1	360	360			360	360		113		0		50 861
7		U Accommodation scholarships 1	24 089	24 089			24 089	24 089		96		0		360
8		I Institutional plans	28 274	24 814	9 906	9 906	38 180	34 720	6 371	1 458		0		24 089
9		D International cooperation	138	138			138	138				0		34 720
10		F Educational Policy Fund (non-FPF)	7 544	7 544	3 291	3 291	10 835	10 835	1 482	2 276		0		138
11		F Artistic Activities Fund U C H	0				0	0				0	0	10 835
12		<i>other according to PHEI specification</i>					0	0				0	0	0
13	11	Grants	11 412	10 665	1 350	1 350	12 762	12 015	0	0	0	747	0	12 015
14		F Education Policy Fund	0	0			0	0				0	0	0
15		I Development programmes – centralised development projects	4 196	4 141	1 350	1 350	5 546	5 491				55		0
16		J Grants for accommodation and meals	2 785	2 785			2 785	2 785				0		55
17		ACTION	759	399			759	399				360		700
18		SSSS	1 501	1 169			1 501	1 169				332		906
19		UNIS	700	700			700	700				0		265
20		Foreign scholarship holders	906	906			906	906				0	0	300
21		Language courses for children from Ukraine	265	265			265	265				0	0	0
22		STEM education for gifted pupils	300	300			300	300				0	0	0
23		<i>other according to PHEI specification</i>					0	0				0	0	0
24	18	Other chapters of the state budget	3 557	3 245	0	0	3 557	3 245	0	0	0	0	0	363
25		summary line for the provider	3 557	3 245	0	0	3 557	3 245	0	0	0	0	0	0
26		Ministry of Agriculture	2 261	2 261			2 261	2 261				0		0
27		Ministry of the Environment	621	621			621	621				0		0
28		Ministry of Health	363	363			363	363				0		0
29		Ministry for Regional Development	312	0			312	0				0	0	3 465
30							0	0				0	0	0
31							0	0				0	0	0
32		<i>other according to PHEI specification</i>					0	0				0	0	0
33	25	Territorial budgets	3 465	3 465	0	0	3 465	3 465	0	0	0	0	0	48
34		summary line for the provider	3 465	3 465	0	0	3 465	3 465	0	0	0	0	0	65
35		South Bohemia region	2 020	2 020			2 020	2 020				0		102
36		The Statutory City of České Budějovice	1 230	1 230			1 230	1 230				0		0
37		City of Vodňany	48	48			48	48				0	0	32 484
38		City of Hluboká N/V	65	65			65	65				0	0	32 484
39		City of Týn N/V	102	102			102	102				0		342
40		<i>other according to PHEI specification</i>					0	0				0		1 374
41	28	Funds from abroad (obtained directly by PHEI)	68 770	32 484	0	0	68 770	32 484	0	0	1 220	564		128
42		summary line for the provider	68 770	32 484	0	0	68 770	32 484	0	0	1 220	564		30 172
43		Goethe-Institut	342	342			342	342				0		468
44		Norwegian funds	1 869	1 374			1 869	1 374				0		0
45		RSJ Foundation	128	128			128	128			64	0		0

Table 5.b Research and development funding
(excluding funding for EU operational programmes)

No	Line No. in tab. 5	Type of support/name of programme (1)	Funds from public sources common		Funds from public sources capital		public funding total		of which international funds in % (4)	of which secured by co-exec. (5)	of which transfers to FEF (6)	Return of unspent funds (7)	of which for basic financial settlement (8)	Other non-public sources used (9)	Used funds total
			provided (2)	used (3)	provided	used	provided	used							
			a	b	c	d	e=a+c	f=b+d							
1	12	MEYS	356 916	356 546	17 030	17 030	373 946	373 576		0	13 516	370	370		
2		Institutional support (IP)	299 156	299 148	17 030	17 030	316 186	316 178		0	11 652	8	8		
3		IP for long-term conceptual development of research org.	299 016	299 016	17 030	17 030	316 046	316 046			11 650	0	0		
4		IP for international cooperation of the Czech Republic in R&D					0	0				0			
5		Mobility of researchers	140	132			140	132			2	8	8		
6		Targeted support	57 760	57 398	0	0	57 760	57 398		0	1 864	362	362		
7		TS for programme projects national					0	0				0			
8		National sustainability programmes					0	0				0			
9		specify by program (10)					0	0				0			
10		TS for international cooperation projects	3 626	3 626			3 626	3 626				0			
11		Inter-Excellence	3 626	3 626			3 626	3 626				0	6		
12		Specific university research	37 277	36 915			37 277	36 915			1 864	362	362		
13		Large infrastructures	16 857	16 857			16 857	16 857				0			
14		CENAKVA	16 857	16 857			16 857	16 857				0			
15	19	Other chapters of the state budget	219 877	221 745	402	402	220 279	222 147		0	2 153	2 561	1 461		
16		provider summary line (8)	64 018	62 551	0	0	64 018	62 551		0	1 168	1 467	371		
17		Ministry of Culture	2 294	2 278			2 294	2 278				16	4		
18		Ministry of Health	7 420	6 797			7 420	6 797			200	623	367		
19		Ministry of Agriculture	54 304	53 476			54 304	53 476			968	828	0		
20							0	0				0			
21		CSF – total line	126 591	129 624	402	402	126 993	130 026		0	800	70	70		
22		PHEI specifications	126 591	129 624	402	402	126 993	130 026			800	70	70		
23		TACR – total line	29 268	29 570	0	0	29 268	29 570		0	185	1 024	1 020		
24		PHEI specifications	29 268	29 570			29 268	29 570			185	1 024	1 020		
25	26	Territorial budgets	29	29	0	0	29	29		0	0	0	0		
26		summary line for the provider	29	29	0	0	29	29		0	0	0	0		
27		South Bohemia region	29	29			29	29			0	0			
28	29	Funds from abroad (obtained directly by PHEI)	7 307	6 980	0	0	7 307	6 980		0	0	327	0		
29		summary line for the provider	7 307	6 980	0	0	7 307	6 980		0	0	0	0		
30		Foreign grants	427	427			427	427				0			
31		Horizon 2020	6 880	6 553			6 880	6 553				0			

Notes

(1) The totals in columns a to f are automatically transferred to summary table 5. Total for MEYS = Table 5, line 12; for grants of other chapters of the state budget = Table 5, line 19; for territorial budgets = Table 5, line 26The table is sorted by provider, then by institutional and earmarked support and then by programme (the most detailed data will be at programme level, there is no need to fill in the table at project level). The HEI will only list those programmes in which it receives funding. The HEI will always provide a total figure for each funder. If the School is implementing a research project/programme funded only by non-public sources, is implementing activities as part of a complementary activity for remuneration, is co-managing projects, etc., it will not include them in the rows of this table.

(2) Provided: this is the amount of funds that were provided to the university in the calendar year as R&D support according to Act 130/2002 It is indicated in accordance with the amount of funds indicated in the decision (columns a, c, e).

(3) Used: these are the funds used by the HEI in the calendar year for the purpose in accordance with the decision (column b, d, f). If the school used public institutional funds (e.g., IP for HEI development) to supplement the programs/activities listed in other rows of this table or projects not listed here, such use for another publicly funded purpose must be specified in the commentary.

(4) Of the total public funds provided and used to finance projects in a given category, the percentage of resources coming from outside the public budgets of the Czech Republic – from the EU public budget or other foreign public sources – shall be indicated.

(5) Indicate the funds that have been transferred to other co-sponsors for projects/activities.

(6) The fund of earmarked funds (Section 18, paragraph 6 of the Higher Education Act). These are funds that have not been used in a given calendar year but have been transferred to the FEF. They are part of the 'used' funds listed in this table.

(7) PHEI shall indicate the **total amount of the refund of unspent funds deposited into the escrow account**

(8) PHEI shall indicate those funds from column 'h' that were transferred to the deposit account in the financial settlement of the year in accordance with Decree No 367/2015, on the principles and deadlines for financial settlement of relations with the state budget, state financial assets and the National Fund (Decree on financial settlement)

(9) Column 'i' shows 'Total other non-public resources used' and includes the resources for the co-financing of the programmes/activities listed in each row (namely from non-public sources).

(10) PHEI shall be broken down by the nature of the funds provided. Additional lines may be inserted as necessary.

Table 5.c Financing of asset replacement programmes

No	Line No. in tab. 5	EDS identification number (ISPROFIN)	Name of event	Funds from public sources common (1)		Funds from public sources capital		Funds from public sources total		Return of unspent funds
				provided (2)	used	provided (2)	used	provided	used	
				a	b	c	d	e=a+c	f=b+d	g=e-f
1		133D221000019	USB-D&R renovation K4-PROGFIN		6 430			0	6 430	0
2		133D22Y000001	USB-FA-Pavilion of Chemistry			87 523	69 865	87 523	69 865	0
3		133D22Y000002	USB– Renovation of the USB auditorium			34 300	18 115	34 300	18 115	0
4								0	0	0
5								0	0	0
6								0	0	0
7								0	0	0
8								0	0	0

(thousands of CZK)

Own funds used (3)	Other used non-public funds total (4)	Total funds used
h	i	j=f+h+i
45 727		52 157
4 239		74 104
184		18 299
		0
		0
		0
		0
		0
50 150	0	144 560

Notes:

- (1) The funds received/used by PHEI in the year in accordance with the Decision on the provision of grants for the preparation and implementation of actions of the asset reproduction programmes shall be indicated. If the amount shown includes public funds other than MEYS funds, this shall be indicated along with the amount in the attached commentary.
- (2) The funds shall be shown in the amount of the issued limits as of 31.12.
- (3) Enter the PHEI Asset Replacement Fund or the year's investment contribution, as applicable. If an investment contribution will be included in the value, this should be specified in the commentary.
- (4) Means not included in the previous columns shall be entered.
- (5) The total value of this table is automatically transferred to summary table 5, line 10.

Insert additional lines as needed.

Table 5.d Financing of EU funds programmes

(in thousands of CZK)

No	No in tab. 5	Operational programme/priority axis/area of support/component (1)	R&D (2)	Funds from public sources common		Funds from public sources capital		Funds from public sources total		of which EU funds in % (5)	of which secured by co-exec. (6)	Other used non-public funds total (7)	Returns of unspent funds (8)	Other Total non-public sources used (9)	Total funds used
				provided (3)	used (4)	provided	used	provided	used						
				a	b	c	d	e=a+c	f=b+d					i	j= f+i
1	5	MEYS		48 325	60 993	15 671	15 623	63 996	76 616		0	-12 620	4 139	0	76 616
2		OP RDE – Research, Development and Education		17 840	42 792	0	6 826	17 840	49 618		0	-31 778	4 139	0	49 618
3		PO 1 – Strengthening capacities for quality research						0	0			0			0
4		PO 2 – Development of universities and human resources for R&D		17 840	42 642		6 826	17 840	49 468	85		-31 628			49 468
5		PO 3 – Equal access to quality education			150			0	150	85		-150	4 139		150
6		National Recovery Plan		30 485	18 201	15 671	8 797	46 156	26 998		0	19 158	0	0	26 998
7		Component 3.2 ⁽¹⁰⁾		30 485	18 201	15 671	8 797	46 156	26 998			19 158			26 998
8	6	MEYS according to Act No 130/2002	R&D	9 690	15 207	0	1 631	9 690	16 838		0	-7 148	4	0	16 838
9		OP RDE – Research, Development and Education	R&D	9 690	15 207	0	1 631	9 690	16 838		0	-7 148	4	0	16 838
10		PO 1 – Strengthening capacities for quality research	R&D	9 690	15 207		1 631	9 690	16 838	85		-7 148	4		16 838
11		PO 2 – Development of universities and human resources for R&D	R&D					0	0			0			0
12		PO 3 – Equal access to quality education	R&D					0	0			0			0
13		The National Restoration Plan	R&D	0	0	0	0	0	0		0	0	0	0	0
14		Component 5.1	R&D					0	0			0			0
15	15	Other chapters of the state budget		0	6 142	0	0	0	6 142		0	-6 142	0	0	6 142
16		Ministry of Labour and Social Affairs		0	452	0	0	0	452		0	-452	0	0	452
17		OP Employment			452			0	452	85		-452			452
18		Ministry of Agriculture		0	5 690	0	0	0	5 690		0	-5 690	0	0	5 690
19		OP Fisheries			5 690			0	5 690	85		-5 690			5 690
20	16	Other chapters of the state budget according to Act No 130/2002	R&D	0	0	0	0	0	0		0	0	0	0	0
21			R&D					0	0			0			0
22	22	Territorial budgets		0	13 810	0	0	0	13 810		3 802	-13 810	0	0	13 810
23		INTERREG						0	0			0			0
24		ETC Bavaria			11 429			0	11 429	85	3 802	-11 429			11 429
25		ETC Austria			2 381			0	2 381	85		-2 381			2 381
26	23	Territorial budgets according to Act No 130/2002	R&D	1 526	23 226	0	1 465	1 526	24 691		8 019	-23 165	0	0	24 691
27		INTERREG	R&D	1 526	1 538			1 526	1 538	85		-12			1 538
28		ETC Bavaria			8 348		1 404	0	9 752	85		-9 752			9 752
29		ETC Austria			13 340		61	0	13 401	85	8 019	-13 401			13 401
30		T o t a l		48 325	80 945	15 671	15 623	63 996	96 568	0	3 802	-32 572	4 139	0	96 568
31		T o t a l according to Act No 130/2002	R&D	11 216	38 433	0	3 096	11 216	41 529	0	8 019	-30 313	4	0	41 529

Notes

- (1) The totals in columns a-f are automatically transferred to summary table No 5. The total amount for MEYS excl. R&D up to line 5, for MEYS R&D up to line 6; for grants of other chapters of the state budget excl. R&D up to line 15 and other ch. SB R&D up to line 16; for ter. Budgets excl. R&D up to line 22 and for ter.
- (2) (2) PHEI shall indicate the following abbreviation for the area of support financed from R&D funds according to Act No. 130/2002, on support for research and development: R&D.
- (3) The funds provided to the university in a given year on the basis of the Decision on the provision of a grant for the preparation and implementation of all projects of the operational programme and priority axis referred to, or the Decision on the provision of a grant in the case of
- (4) PHEI shall indicate the abbreviation R&D for the area of support financed from R&D funds according to Act No 130/2002, on support for research and development.
- (5) Indicate the funds that were granted to the university in the given year on the basis of the Decision on the granting of a grant for the preparation and implementation of all projects of the above-mentioned operational programme and priority axis, or the Decision on the granting of a contribution in the case of
- (6) The funds used in a given year for the preparation and implementation of projects in accordance with the Decision shall be indicated.
- (7) Of the total funds provided and used to finance projects in a given category, the percentage of resources coming from outside the public budgets of the Czech Republic – from the EU
- (8) Indicate the funds that have been transferred to other co-implementers for projects/activities.
- (9) Can be filled in if it is not the last year of the project.
- (10) Can only be completed in the last year of the project or at early termination of the project. This is an aggregate figure for all years of the project.

- (11) Means not included in the previous columns shall be entered. If public resources provided to the school in the year under review through another grant are included in the figure, this must be specified in the comments.
- (12) The contribution provided to cover VAT will be reported in Table 5.a.

Table 6 Summary of selected revenues

(in thousands of CZK)

No	Selected activities		Revenue for the year (1)			
			Core activity		Ancillary activities	
A	Knowledge Transfer (1)		142		5 062	
A.1	in that	Income from licence agreements (2)	0		84	
A.2		Contract research income (3)	0		4 941	
A.3		Paid training courses for employees of application entities (4)	142		21	
A.4		Consultation and advice (5)	0		16	
B	Revenue from own services (6)		98 502		31 000	
B.1	of which	Expertise (number of expert reports provided)(7)	0	0	0	0
C	Rent		6 237		5 301	
C.1	in that	buildings, structures, halls	240		168	
C.2		Land	2 482		97	
C.3		spaces (7)	3 002		4 613	
C.4		Other	513		423	
D	Proceeds from the sale of assets		1 314		84	
D.1	in that	buildings, structures, halls	63		0	
D.2		Land	1 045		0	
D.3		Other	206		84	
E	Donations		1 257		13	
F	Inheritance		0		0	

Notes

(1) The data will be completed in accordance with the accounting records of the higher education institution.

(2) A **licence agreement** is defined as a grant of the right, to an agreed extent and in an agreed territory, to acquire or grant a licence to any of the intellectual and industrial property. Licensing agreements are concluded for patented inventions or registered utility models, industrial designs, topography of semiconductor products, new plant varieties and animal breeds or trademarks by written contract. The provider authorises the acquirer to exercise the intellectual and industrial property rights to the agreed extent and in the agreed territory and the acquirer undertakes to provide certain remuneration (royalties) or other property value. In doing so, the acquirer is not at risk of being accused of infringing the intellectual property or copyright of the licensor.

(3) **Contract research** is custom research that is based on cooperation (interaction) specifically fulfilling the research needs of the subjects of the application sphere and the higher education institution carries it out for the subject of the application sphere according to its requirements and needs. It receives funding for this research from the HEI. Typically, this includes large-scale projects, original research, and written reports. Usually, the research is commissioned by one particular external organisation (for its needs). It is not decisive whether the funding spent by the application entity on such contract research comes from public or private sources. Contract research cannot be considered to be a case where the university is the recipient of earmarked support for applied research.

(4) **Paid training courses** to enhance the qualifications of employees of application entities (e.g. corporate training courses). An application sector entity is defined here as a legal entity whose core activity is not research and development. It can be a business entity, a public administration body, a non-profit organisation, etc. – always with the condition that the core activity is not research. Revenue will be included from those training courses which are 'bespoke', i.e. agreed with the organisation concerned for its staff. This does not involve quantifying the costs of participants in training courses who are employed by a company that meets the above definition. On the contrary, these are courses that were created in agreement with the selected company because it wanted to train its employees.

(5) **Consultation and advice** are based on the provision of expert advice, opinion or action that depends on a high degree of intellectual input from the higher education institution to the client. The higher education institution provides consulting and advisory services to application entities for a fee and in accordance with market conditions. The main desired output of the consultancy is not the creation of new knowledge, but the understanding or comprehension of a certain condition.

(6) The line '**Revenue from own services**' shall be completed with the revenue from main and ancillary activities as shown in the profit and loss account in synthetic account 602 'Revenue from the sale of services' without including rental income. At the same time, if the HEI records rental income in synthetic accounts other than account 602 'Revenue from sales of services', it shall include this information in the notes to Table 6 in the text of the HEI's annual report.

(7) In the line '**Expertise**', in columns 'E' and 'G', the expert fees according to Section 30 of Act No 254/2019, the Act on Experts, Expert Offices and Expert Institutes, shall be added. In columns 'D' and 'F' of this row, the HEI shall add the number of expert opinions provided.

(8) The '**Premises**' line shall be filled in with rental income unless the whole building, structure or hall is involved.

Table 7 Income from fees and charges for other activities provided by the public higher education institution

(thousands of CZK)

No	Item	Revenue (1)	Of which scholarship fund - creation (1)	Number of students (2)	Average amount per 1 student (3)
		a	b	c	d
1	Fees set pursuant to Section 58 of Act 111/1998	6 435	8 526	11 867	-
2	fees for acts connected with the admission procedure (Section 58(1))	5 443	-	10 928	0,50
3	fees for extra study time (Section 58 (3))	-	8 526	518	16,46
5	fees for study in a foreign language (Section 58 (4))	992	-	421	2,36
6	Payment for other activities provided by the university (4)(5)	26 626	-	11 183	0,00
7	payment for the provision of LLL programmes (Section 60) outside U3A	21 128	-	5 827	3,63
8	payment for the provision of U3A	896	-	1 216	0,74
9	payment for other services	4 602	-	4 140	1,11
10	Total	33 060	8 526	23 050	-

Notes

(1) The HEI shall indicate the total amount in thousands of CZK received from students/others for the given type of fee/reimbursement for other activities provided by the public higher education institution.

trainees in a given calendar year.

(2) The HEI shall indicate the number of students (or studies) or other learners who have paid the fee/reimbursement for other activities. In the case of other student services, this is

(3) The HEI divides the entry in each row of column 'a' by the number of students/learners in column 'c'. If there is a unit rate, just enter this here.

(4) These are activities related to studies other than according to Section 58 of Act 111/1998.

(5) The HEI will insert lines as required. This could be, for example, reimbursement of costs related to the completion of studies, foreign language certificate of studies, duplicate statement of studies, additional enrolment, etc. This also applies to any income pursuant to Section 60a of the amendment to Act 111/1998.

Verification link

Col. b' Total = link to the scholarship fund (Table 11.c)

Table 8 Staff and payroll

Table 8.a: Staff and wage bill (detailed by funding source – wages incl. OPC)(1)

(in thousands of CZK)

No	Indicator		Source of funding																			
			Chapter 333 – MEYS				R&D from other sources (excluding operational programmes)				EU operational programmes				Funds		Ancillary activities		Other sources		TOTAL	
			without R&D		R&D		R&D from national sources (2)		R&D from abroad		under the MEYS motto		other providers									
			wages	OPC	wages	OPC	wages	OPC	wages	OPC	wages	OPC	wages	OPC								
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	higher education institution	Academic staff	258 195,67	8 545,35	90 753,44	813,87	38 571,69	118,52	1 395,77	120,50	7 645,87	41,50	5 075,57	0,00	6 091,58	268,95	2 086,72	170,71	8 414,52	793,53	418 230,83	10 872,94
2		scientific staff	5 776,56	90,01	15 533,43	2 926,38	35 427,10	460,19	2 855,06	95,50	11 825,75	27,94	2 845,46	32,17	3 778,37	0,00	761,96	0,00	89,21	5,00	78 892,89	3 637,19
3		Other	128 991,15	9 733,83	73 686,32	1 078,42	22 165,98	6 737,54	433,11	86,90	11 628,24	1 985,29	7 747,78	2 814,91	1 968,48	476,48	4 527,50	1 313,75	4 810,54	3 191,05	257 905,00	27 418,18
4	D&R		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	6 351,96	106,69	18 935,15	961,87	25 287,11	1 068,57	
5	VZaLS		0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00
6	TOTAL		392 963,38	18 369,19	179 973,19	4 818,67	96 164,78	7 316,25	4 683,94	302,90	31 099,86	2 054,74	15 668,81	2 847,08	11 838,43	745,43	13 728,15	1 591,16	32 249,42	4 951,46	780 315,83	42 996,87

Table 8.b: Staff and salary resources (detailed by academic category – without OPC)

(in thousand s of CZK)

No	Indicator			Chapter 333 – MEYS			other sources of the university budget			TOTAL		
				Number of workers (3)	Payrol l	Average monthly wage (CZK)	Number of workers	Payroll	Average monthly wage (CZK)	Number of workers	Payroll	Average monthly wage (CZK)
				1	2	3=en.2/12/en.1 * 1000	4	5	6=p.5/12 /p.4*1000	7	8	9=p.8/12 /p.7*1000
1	Higher education institution	Academics (4)	teaching staff V, V and I	7,48	5 630,00	62 723 CZK	4,55	2 154,00	39 451 Kč	12,03	7 784,00	53 921 CZK
2			Professors	51,04	48 881,00	79 808 Kč	11,88	9 336,00	65 488 Kč	62,92	58 217,00	77 105 Kč
3			Associate Professors	131,39	98 728,00	62 619 CZK	23,39	18 292,00	65 170 Kč	154,78	117 020,00	63 003 CZK
4			professional assistants	291,55	165 621,00	47 340 CZK	46,45	27 689,00	49 675 CZK	338,00	193 310,00	47 660 CZK
5			Assistants	57,01	26 440,00	38 648 CZK	9,06	5 389,00	49 568 Kč	66,07	31 829,00	40 146 Kč
6			lecturers	23,47	9 712,00	34 484 CZK	0,46	359,00	65 036 CZK	23,93	10 071,00	35 071 CZK
7			TOTAL	561,94	355 011,00	52 647 CZK	95,80	63 220,00	54 993 CZK	657,74	418 231,00	52 988 CZK
8		Researchers (5)		45,57	25 088,00	45 878 CZK	101,66	53 805,00	44 105 Kč	147,23	78 893,00	44 653 CZK
9		other (6)		476,47	206 406,00	36 100 CZK	117,81	51 499,00	36 428 CZK	594,28	257 905,00	36 165 Kč
10	D&R			0,00	0,00	0 Kč	77,03	25 287,00	27 356 CZK	77,03	25 287,00	27 356 CZK
11	VZaLS					0 Kč			0 Kč	0,00	0,00	0 Kč
12	TOTAL			1 083,98	586 505,00	45 089 CZK	392,30	193 811,00	41 170 Kč	1 476,27	780 316,00	44 048 CZK

Notes

(1) Wages = remuneration provided for work performed or in direct connection with work provided under an employment relationship, excluding social and health insurance paid by the employer; OPC includes only payments for work performed (FTE, FTE), it does not include social and health insurance paid by the employer.

(2) It includes funds from the CSF, TA CR, ministries and other national sources (excluding EU operational programmes).

(3) Number of employees = average number of full-time equivalent employees. Includes the number of employees in each category for the whole reference year converted to full-time equivalent, rounded to the nearest whole number. The number of staff in column 1 is derived from salary appropriations paid from Chapter 333-MEYS; in column 4 it is derived from salary appropriations paid from other sources of the HEI budget.

(4) These are employees of the university who are classified as academic staff by the internal regulations of the university. At the same time, they must be engaged in teaching or research activities as part of their full-time work; it is not possible to include researchers who only work scientifically at the university and do not teach at all. Research and development staff engaged in teaching activities will be counted in the designated categories of academic staff.

If the university records other categories of academic staff within its internal regulations, it will add the line 'other' and explain in more detail in the commentary which staff are involved. The listings in the individual categories (rows) of academic staff must not overlap; the total must correspond to the actual number of 'full-time' academic staff. The total for the category of academic staff and researchers must agree with the figure reported in the Annual Activity Report, Table 7.1.

(5) These are researchers who only do scientific work as part of their full-time work at the university. They are not involved in teaching activities at all.

Table 9 Scholarships

(in thousands of CZK)

No	Type of scholarship	Sources				Total disbursed (2)	
		Contribution / MEYS grants	HEI Scholarship fund	Other (1)	TOTAL	Students	Other
		a	b	c	d=a+b+c	e	f
1	SCHOLARSHIP awarded and disbursed	84 160	10 433	15 502	133 091	133 091	0
2	for outstanding academic performance according to Section 91 (2)(a)	309	2 825	0	3 134	3 134	0
3	for outstanding scientific, research, development, artistic or other creative results contributing to the deepening of knowledge as referred to in Section 91(2)(b)	1 895	491	90	2 476	2 476	0
4	for research, development and innovation activities according to special legal of the regulation, Section 91 (2)(c)	20 999	0	1 952	22 951	22 951	0
5	in the case of a student's difficult social situation according to Section 91 (2)(d)	0	0	0	0	0	0
6	in the case of a student's difficult social situation according to Section 91 (3)	247	0	0	247	247	0
7	in cases of special consideration pursuant to Section 91(2)(e)	33 031	5 535	1 723	40 289	40 289	0
8	of which accommodation grant	23 995	0	0	23 995	23 995	0
9	to support study abroad according to Section 91 (4)(a)	1 586	355	13 689	15 630	15 630	0
10	of which SPSM CRP	0	0	0	0	0	0
	of which Foreign grants, Erasmus	0	0	12 759	12 759	12 759	0
11	to support studies in the Czech Republic according to Section 91 (4)(b)	560	0	0	603	603	0
12	of which Foreign students – government scholarship holders	503	0	0	503	503	0
	of which CEEPUS	27	0	0	27	27	0
13	students of doctoral degree programmes according to Section 91 (4)(c)	46 532	1 228	0	47 761	47 761	0
14	other scholarships	0	0	0	0	0	0
15	of which (1)	0	0	0	0	0	0

Notes

(1) PHEI shall indicate what other sources it used to fund the scholarships.

(2) PHEI shall report the total amount it has paid in scholarships – separately for students and other trainees.

Table 10 Non-investment costs and revenues – Dormitories and Refectories (D&R)

Table 10.a Non-investment costs and income – catering

(in thousands of CZK)

No	Refectories and other catering facilities on the basis of contractual relationship (1)	Total costs		Revenue								Profit and loss	
		in the core activity	in ancillary activities	in the core activity					in ancillary activities			in the core activity	in ancillary activities
				from students	from employees (2)	other (3)	from the MEYS grant	Total	from other diners	Other	Total		
	a	b	c	d	e	f	g	h	i	j	k	l=h-b	m=k-c
1		20 080	15 582	9 964	2 426	1 730	2 408	16 528	13 259	4 711	17 970	-3 552	2 388
2								0			0	0	0
3								0			0	0	0
4								0			0	0	0
5								0			0	0	0
6	Total	20 080	15 582	9 964	2 426	1 730	2 408	16 528	13 259	4 711	17 970	-3 552	2 388

Notes

(1) If necessary, expand the number of lines.

(2) If the school keeps the income from employees in additional activities, it shall include these funds in sl. 'j' and shall specify the amount of such revenue in the commentary

(3) In the event that funds for food service activities are obtained from public sources other than Chapter 333 funds, the institution of higher education shall indicate this fact in col. 'f' and briefly specify what it is below the table.

Table 10.b Non-investment costs and income - Accommodation

(in thousands of CZK)

No	Dormitories and other accommodation fac. operated by PHEI (1)	Total costs		Revenue								Profit and loss	
		in the core activity	in ancillary activities	in the core activity					in ancillary activities			in the core activity	in ancillary activities
				from students	from employees (2)	other (3)	from the MEYS grant	Total	from other guests	Other	Total		
	a	b	c	d	e	f	g	h	i	j	k	l=h-b	m=k-c
1		49 961	2 561	46 853	1 720	4 716		53 289	7 452	143	7 595	3 328	5 034
2								0			0	0	0
3								0			0	0	0
4								0			0	0	0
5								0			0	0	0
6	Total	49 961	2 561	46 853	1 720	4 716	0	53 289	7 452	143	7 595	3 328	5 034

Notes

(1) If necessary, expand the number of lines.

(2) If the school keeps the income from employees in a supplementary activity, it shall include these funds in sl. 'j' and the amount of such income shall be specifically stated in the commentary.

(3) In the event that funds for the accommodation activity are obtained from public sources other than Chapter 333 funds, the HEI shall indicate this fact in sl 'f' and briefly specify what it is below the table.

Verification links

The sum of column 'b' and column 'c' for catering and accommodation respectively is equal to the sum of line 0038, columns 1 and 2 of the profit and loss account (Table 2) as part of the D&R school.

The sum of the values of columns 'h' and 'k' for catering and accommodation respectively is equal to the sum of the values in line 0060 of sub-statement 1 and sub-statement 2 of the profit and loss account (Table 2) as part of the D&R school.

Table 11 Funds and proposal for allocations to the funds in the following year

(thousands of CZK)

No	Information	initial situation as of 1.1.	generation		use (+)	balance as of 31.12.	Proposal for profit allocation to the funds in the following year (1)
			Total (+)	of which allocation from the previous year's profit			
		a	b	c	d	e=a+b-d	
1	Total funds	851 283	394 144	15 184	285 583	959 845	
2	of which: reserve fund	65	0	0	0	65	
3	Investment asset replacement fund	267 506	257 655	12 473	204 094	321 067	12 625
4	Scholarship fund	28 392	8 526	-	10 433	26 484	0
5	Fund for bonuses	20 614	0	0	942	19 671	
6	Fund for earmarked funds	30 076	26 507	-	22 480	34 103	0
6a	of which: for individual R&D projects or research projects	26 589	19 761	-	16 931	29 419	0
6b	other support from public funds	2 175	2 368	-	2 111	2 432	0
7	Social fund	0	0	-	0	0	0
8	Operational fund	504 631	101 457	2 711	47 634	558 454	965

Notes

(1) Pending discussion of the annual management report with MEYS, this is a motion.

(2) The data in the shaded fields are automatically read from the completed tables 11.a to 11.g.

Verification link

The sum of the opening fund balances as of 1 January (field a1) is equal to the figure in line 0086 of column 1 of Table 1 – Balance sheet. The sum of the ending fund balances at 31.12.2005 (field e1) is equal to the figure in line 0086, column 2, of Table 1 – Balance sheet.

Table 11.a Reserve Fund(thousands of
CZK)

Status as of 1.1.		65
Generation	from the previous year's profit	0
	from the investment assets replacement fund	0
	from the fund for bonuses	0
	from the operational fund	0
	Total	0
Use	coverage of losses of previous accounting periods	0
	to the investment assets replacement fund	0
	to the fund for bonuses	0
	to the operational fund	0
	other uses (1)	0
	Total	0
Status as of 31.12.		65

Note

(1) If this line is used, PHEI specifies.

Table 11.b Investment assets replacement fund(thousands of
CZK)

Status as of 1.1.		267 506
Generation	from depreciation	33 722
	from the previous year's profit	12 473
	income from the sale of immovable and tangible fixed assets	208
	from the balance of the allowance	0
	depreciation of intangible and tangible fixed assets	0
	other total revenue	198 332
	Total transfer from funds	12 921
	of which: from the fund for bonuses	0
	from the operational fund	8 344
	from the reserve fund	0
	transfer from another component	4 577
	Total	257 655
Use	Total investment	199 188
	in which use: buildings	144 644
	machinery and equipment	48 875
	real estate purchases	
	other inv. use – purchase of software	5 669
	other inv. use – animals	0
	Transfer to co-sponsors	0
	Total non-investment	0
	Total transfer to funds	4 906
	of which: to the fund for bonuses	0
	to the operational fund	329
	to the reserve fund	0
	transfer to another component	4 577
	transfer to the central IARF	0
	Total	204 094
Status as of 31.12.		321 067

Table 11.c Scholarship fund(thousands
of CZK)

Status as of 1.1.		28 392
Generation	tuition fees according to Section 58 of Act 111/81998 (1)	8 526
	tax deductible expenses under the Act. 586/19922, on Income Taxes	0
	other earnings (2)	0
	Total	8 526
Use	Total	10 433
Status as of 31.12.		26 484

Notes

(1) These are the fees defined in Section 58, paragraph 3 – Act No 111/1998

(2) If this line is used, PHEI specifies.

**Table 11.d Fund for
bonuses**(thousands
of CZK)

Status as of 1.1.		20 614
Generation	from the previous year's profit	0
	from the reserve fund	0
	from the investment assets replacement fund	0
	from the operational fund	0
	other earnings (1)	0
	Total	0
Use	labour costs	942
	to the reserve fund	0
	to the investment assets replacement fund	0
	to the operational fund	0
	other uses (1)	0
	Total	942
Status as of 31.12.		19 671

Note

(1) If this line is used, PHEI specifies.

Table 11.e Fund for earmarked funds

(thousands
of CZK)

	Item	Non- investment	Investments	Total
Status as of 1.1.	earmarked donations Section 18 (9)(a) of Act No 111/1998	1 082	0	1 082
	earmarked funds from abroad Section 18 (9 b) of Act No 111/1998	230	0	230
	earmarked funds for R&D of chapter 333-MEYS, Section 18 (9)(c) of Act No 111/1998	25 926	663	26 589
	earmarked funds from other public support 111/1998	2 175	0	2 175
	transfer from another component			0
	Total	29 413	663	30 076
Generation	earmarked donations Section 18 (9)(a) of Act No 111/1998 –gen	456	0	456
	earmarked funds from abroad Section 18 (9) b) of Act No 111/1998 –gen	869	0	869
	earmarked funds for R&D of chapter 333-MEYS, Section 18 (9) (c) of Act No 111/1998 –gen	15 608	4 152	19 761
	earmarked funds from other public support 111/1998 –tv	2 368	0	2 368
	transfer from another component – tv	3 053	0	3 053
	Total	22 355	4 152	26 507
Use	earmarked donations Section 18 (9)(a) of Act No 111/1998 –use	0	0	0
	earmarked funds from abroad Section 18 (9)(b) of Act No 111/1998 –use	385	0	385
	earmarked funds for R&D of chapter 333-MEYS, Section 18 (9)(c) of Act No 111/1998 –use	16 269	662	16 931
	earmarked funds from other public support 111/1998, Section 18 (9)(c) – use	2 111	0	2 111
	transfer from another unit – use	3 053	0	3 053
	Total	21 818	662	22 480
Status as of 31.12.	earmarked donations Section 18 (9)(a) of Act No 111/1998	1 538	0	1 538
	earmarked funds from abroad Section 18 (9)(b) of Act No 111/1998	715	0	715
	earmarked funds for R&D of chapter 333-MEYS, Section 18 (9)(c) of Act No 111/1998	25 266	4 153	29 419
	earmarked funds from other public support 111/1998	2 432	0	2 432
	transfer from another component	0	0	0
	Total	29 950	4 153	34 103

Table 11.f Social fund

(thousands of CZK)

Status as of 1.1.		
Generation	Allocation pursuant to Section 18(12) of Act No 111/1998	
Use	uses (1)	
	Total	0
Status as of 31.12.		0

Note

(1) PHEI shall indicate the disbursements in a structure according to its internal rules.

Table 11.g Operational fund

(thousands of CZK)

Status as of 1.1.		504 631
Generation	from the balance of the allowance	85 664
	from the previous year's profit	2 711
	from the investment assets replacement fund	329
	from the fund for bonuses	0
	from the reserve fund	0
	from another constituent part	12 753
	Total	101 457
Use	for operating costs according to the internal regulations of the university	26 537
	to the investment assets replacement fund	8 344
	to the fund for bonuses	0
	to the reserve fund	0
	transfer to another constituent part	12 753
	Total	47 634
Status as of 31.12.		558 454

Note

(1) If this line is used, PHEI shall specify.

Annexe to the financial statements for 2022 (information pursuant to Section 30 of Decree 504/2002)

(Content definition of information:	Information about the entity in 2022																
a)	Name and registered office of the accounting unit, legal form Legal form, registration number Core activity Ancillary activities Statutory organ Self-governing academic bodies Other bodies of the public higher education institution Components of PHEI (do not have legal subjectivity): Faculties: Units: Purpose-built facilities:	University of South Bohemia in České Budějovice, Branišovská 1645/31a, České Budějovice 370 05 Public University, ID: 60076658 Educational, scientific, research, development, artistic or other creative activities Educational activities for remuneration, renting of real estate and others listed in the Rector's measure No R 335 of 26.10.2017 prof. PhDr. Bohumil Jiroušek, Dr. Academic Senate Rector Board of Trustees Bursar Faculty of Economics (FEC) Faculty of Fisheries and Protection of Waters (FFPW) Faculty of Arts (FAR) Faculty of Education (FED) Faculty of Science (FSC) Faculty of Theology (FTH) Faculty of Health and Social Sciences (FHSS) Faculty of Agriculture and Technology (FAT) Academic Library (AK) British Centre (BC) Centre for Information Technology (CIT) Goethe Centre (GC) Preschool facility (PF) Dormitories and Refectories (D&R)																
b)	Information on the establishment of the accounting unit	The public higher education institution is established by Act No 314/1991																
c)	Accounting period	1.1.2022 to 31.12.2022																
d)	Accounting methods used Method of processing accounting records Place and method of keeping accounting records Methods of valuation of assets and liabilities Methods of depreciation of assets Profit and loss after tax Rights to property Valuation allowances for assets Provisions (method and amount) Method of converting data in foreign currencies to CZK Valuation methods used for asset and liability items including how they value adjustments, whether were temporary or permanent, and translated assets and liabilities in foreign currency, indicating the exchange rate used at the balance sheet date announced by the Czech National Bank	Act No 563/1991, Decree No 504/2002 incl. Czech Accounting Standards Economic information system iFIS Rectorate USB, in electronic form Act No 563/1991, Decree No 504/2002 Evenly Depreciation of assets is made up of straight-line depreciation of assets according to the depreciation plan of the accounting unit They were not formed According to Act 593/1992, on reserves for securing the income tax base and Act No 586/1992, on income taxes CNB exchange rates used as of 31.12.2022 Asset items are valued according to Act No 563/91 as amended Assets and liabilities in foreign currency: <table><tr><td>Cash and current accounts in foreign currency: CZK 65 642 548.31</td></tr><tr><td>Receivables in foreign currency: CZK 166 511 44, from advances CZK 287 360.06</td></tr><tr><td>Foreign currency payables: CZK 984 344.73, CZK 211 149.49 from advances received</td></tr></table>	Cash and current accounts in foreign currency: CZK 65 642 548.31	Receivables in foreign currency: CZK 166 511 44, from advances CZK 287 360.06	Foreign currency payables: CZK 984 344.73, CZK 211 149.49 from advances received													
Cash and current accounts in foreign currency: CZK 65 642 548.31																		
Receivables in foreign currency: CZK 166 511 44, from advances CZK 287 360.06																		
Foreign currency payables: CZK 984 344.73, CZK 211 149.49 from advances received																		
e)	Determining the fair value of the related assets and liabilities in accordance with Act	According to Section 25 of Act No 563/1991, verification in IS iFIS module property, list of assets to 31.12.2022																
f)	The amount and nature of individual items of income and expense that are exceptional in volume or origin	These are costs and income from ordinary activities																
g)	Name, registered office and legal form of the entity in which the entity is a partner with unlimited liability	-																
h)	Individual items of fixed assets in thousands of CZK	<table><tr><td>DM balance as of 1.1.2022:</td><td>4 903 531</td></tr><tr><td>Increment for 2022:</td><td>181 766</td></tr><tr><td>Decline for 2022:</td><td>34 113</td></tr><tr><td>Balance as of 31.12.2022:</td><td>5 051 184</td></tr><tr><td>Number of provisions and corrections as of 1.1.2022:</td><td>2 120 740</td></tr><tr><td>Increment for 2022:</td><td>184 048</td></tr><tr><td>Decline for 2022:</td><td>33 982</td></tr><tr><td>Number of provisions and corrections as of 31.12.2022:</td><td>2 270 806</td></tr></table>	DM balance as of 1.1.2022:	4 903 531	Increment for 2022:	181 766	Decline for 2022:	34 113	Balance as of 31.12.2022:	5 051 184	Number of provisions and corrections as of 1.1.2022:	2 120 740	Increment for 2022:	184 048	Decline for 2022:	33 982	Number of provisions and corrections as of 31.12.2022:	2 270 806
DM balance as of 1.1.2022:	4 903 531																	
Increment for 2022:	181 766																	
Decline for 2022:	34 113																	
Balance as of 31.12.2022:	5 051 184																	
Number of provisions and corrections as of 1.1.2022:	2 120 740																	
Increment for 2022:	184 048																	
Decline for 2022:	33 982																	
Number of provisions and corrections as of 31.12.2022:	2 270 806																	
i)	Total remuneration received by the auditor for the statutory audit of the annual accounts	CZK 377 000 excl. VAT																
j)	Name of other entities in which the entity itself or through a third party acting on its behalf and on its account holds a share, this share may also be in the form of holdings shares, indicating the amount of the share, with the number of shares, the nominal value and type of these shares, as well as the amount of the basic capital, equity, funds and profit or loss of such other of the entity for the previous accounting period	see list at the end of the Notes on the accounts																
k)	Social security contributions payable																	

	and contribution to state employment policy as of 31.12.2022	Social security liabilities of CZK 21 918 217 were paid within the time limit maturity 11.1.2023
	Outstanding liabilities of public health insurance as of 31.12.2022	Liabilities from health insurance in the amount of CZK 9 718 706 were paid within the deadline maturity 11.1.2023
	Current liabilities of the statutory insurance. liability for employees	Liability for statutory employers' liability insurance as of 31.12.2022 in the amount of CZK 940 103 was paid on 11.01.2023
	Tax arrears with the local tax authorities with indicating (date of origin, amount)	Road tax xxx
		USB had an excessive deduction of CZK 4 032 247 for VAT as of 31 December 2022, which was paid 28.2.2023
		The withholding tax amounted to CZK 460 791 and was paid on 11.1.2023
		Income tax on employment income in the amount of CZK 6 294 111.57 was paid on 11 January 2023
l)	The number and nominal value of the shares or units, or if they do not have their nominal value, information on their valuation	---
m)	Amounts of debts incurred in the financial year and for which the residual maturity at the balance sheet date exceeds five years, as well as the amount of any debts owed by the accounting units covered by the full guarantee given by this by the entity, specifying the nature and form of the guarantee; these the information shall be provided separately for each creditor's entry by balance sheet structure	---
n)	The total amount of financial or other liabilities that are not included in the balance sheet	---
o)	Profit and loss broken down by main and economic activities and for income tax purposes: accounting result after tax from operating activities after-tax accounting result from supplementary activities total accounting result after tax	
p)	Average number of employees	1 477.00
	Labour costs	826 837 236.63
	Statutory social insurance	267 976 111.37
	Other social insurance	---
	Statutory social costs	215 298.67
	Other social costs (including stipends paid)	142 529 471.36
		of which scholarships paid: 133 089 387.36
q)	Amount of fixed remuneration and emoluments for the accounting period members of statutory, supervisory or other bodies designated by by statute, articles of association or other instrument of incorporation, by virtue of their functions, as well as the amount of any incurred or contractually agreed liabilities in respect of the benefits of former members of those bodies, indicating the total amount for each category of members	---
r)	Participation of members of management, supervisory or other bodies of the entity determined by the articles of association, statutes or other the charter of incorporation and their family members in persons, with whom the entity has entered into an agreement during the reporting period commercial contracts or other contractual relationships	---
s)	Number of advances, pledges and loans granted to members of the bodies referred to in point (q), indicating the interest rate, the main conditions and amounts paid, if any, of debts received to their account as a kind of guarantee, indicating the total amount for each category of members	---
t)	Method of determining the income tax base, tax credits used and the use of funds in the current accounting period obtained from tax credits in previous tax periods (5), broken down for individual tax periods according to the requirement of special legal regulations	The calculation of the tax base was carried out in accordance with Section 18(5) of the Income Tax Act. According to Section 20(7) of the Income Tax Act, a discount was applied in determining the tax base, see below, and the funds saved in this way are always used in the following year to cover costs related to the core activity.
	2018	CZK 1 000 000
	year 2019	CZK 1 311 000
	year 2020	CZK 1 000 000
	year 2021	0 Kč
	2022 (assumed status, DPPO is submitted as of 30.6.2023)	CZK 1 000 000
u)	Information on each significant item, from the balance sheet or profit and loss account where the disclosure is material to evaluation of the financial and financial situation and the economic result of the entity, unless the information arises directly or indirectly from the balance sheet and profit and loss account; for	<u>Data on grants received (B.I.1) are presented in the 2022 Annual Activity Report.</u> In response to the situation of Sberbank CZ, a.s., the entity decided to transfer the balances of bank accounts registered with Sberbank CZ, a.s. (balance as of 31 December 2022 of CZK 259.3 million) to item B.II.17 – other receivables – the account balance does not meet the necessary requirements for recognition in item B.III.3 – Cash

significant items of assets shall also be reported with their additions and disposals in accounts – they are not immediately or short-term available.

	and separately on significant items that are on the balance sheet and profit and loss account included or offset with other items and are not included in the balance sheet and profit and loss account separately reported, for example, the breakdown of long-term bank loans, including interest rates, and a description of the collateral securing the loans, received grants for operating purposes or for the acquisition of fixed assets intangible and tangible assets from the state budget, budget of local self-government units or from state funds, with indicating the amount of the grant and its sources	At the same time, the entity made a 100% allowance for interest receivable related to these balances in the amount of CZK 259.3 million. The entity did not make an allowance for own principal because it assessed a high probability of recovery of this receivable in light of the information available at the date of these financial statements.
v)	Overview of donations, donors and recipients received and made such gifts if they are significant items or if it required by specific legislation	<p>Total donations received of CZK 670 000</p> <p>Significant:</p> <p>CZK 320 000 – Jan Ženka, donation for FSC research</p> <p>CZK 70 000 Financial donation purchase of electronic information resources for AL USB</p> <p>CZK 110 000 Financial donation for the scientific project Using Interaction Recording to Train Pedagogical Communication</p> <p>CZK 170 000 Controversial topics in kindergarten</p> <p>Total donations of CZK 197 000</p> <p>Significant:</p> <p>CZK 50 000 – Contribution to the public collection 'Křiváčková Eliška'</p> <p>CZK 30 000 -Donation to support the publication of new books</p> <p>CZK 37 000 – Financial donation to support the Autis Centre</p> <p>CZK 30 000 – Partnership Foundation – donation for the Josef Vavroušek Award</p> <p>CZK 87 000 – Donation agreement – project Use of recorded interactions to train pedagogical communication</p> <p>CZK 50 000 – Humanitarian aid related to the situation in Ukraine</p>
w)	Overview of public collections under special legislation prescription, stating the purpose and amount of the sums collected	
x)	Method of settlement of the result from previous years accounting periods, in particular the distribution of profits	The result of the 2022 financial year will be transferred to: Capital Assets Replacement Fund in the amount of CZK 12 627 000 Operational Fund in the amount of CZK 965 000
	Undistributed profit, unreimbursed loss in years as of 31 December 2022:	CZK 0,00
y)	Individual production quota, individual limit of premium rights o that the entity has not accounted for	---

Annexe to the USB 2022 financial statements item j)

1. Entities with shares in this entity – the applicant – NON-REFERRAL

Name and surname	natural person/individual entrepreneur
Birth number	
Address of permanent residence	
Identification number	
Name	legal person
Headquarters address	
Identification number	

2. Entities in which the applicant has shares, the amount of the shares

Name	Community of owners for house No 1036, 1037, Výstavní 1037, Vodňany II
Headquarters address	Výstavní 1037, Vodňany II, 389 01 Vodňany
Identification number	28109465
Number of shares	193/5199

Name	Community of owners Šumava, J. Opletala 21 and 23, České Budějovice
Headquarters address	J. Opletala 900/23, České Budějovice 2, 370 05 České Budějovice
Identification number	26042819
Number of shares	370/27104

Name	Fishermen's Association of the Czech Republic
Headquarters address	Lidická tline 2156/108a, České Budějovice 7, 370 01 České Budějovice
Identification number	13497880
Number of shares	6,7 %

Name	Residential cooperative Branišovská 44, 46, 48
Headquarters address	Branišovská 944/48, České Budějovice 2, 370 05 České Budějovice
Identification number	26017296
Number of shares	1941/100000

Name	Community of unit owners Výstavní 1030 Vodňany
Headquarters address	Výstavní 1030, Vodňany II, 389 01 Vodňany
Identification number	26044927
Amount of the shares	776/16573

Name	Community of owners of units Výstavní 1034 and 1035 Vodňany Vodňany
Headquarters address	Výstavní 1035, Vodňany II, 389 01 Vodňany
Identification number	26041065
Number of shares	3219/132712

Name	Ponding heritage
Headquarters address	Rybářská 801, Třeboň II, 379 01 Třeboň
Identification number	72042117
Number of shares	1/101

Name	Community of owners for house No 1041 and 1042 in Vodňany
Headquarters address	Vodňany, Výstavní 1041, ZIP code 38901

Identification number	28111508
Number of shares	215/5199

Name	Residential cooperative Vltava 33
Headquarters address	České Budějovice, Dlouhá 1133/33 Postal code 370 11
Identification number	25164961
Number of shares	562/100000

3. *Entities who are in a business relationship with the applicant for aid and who derive a benefit from the applicant's business or other gainful activity which differs from the benefit that would be derived between independent entities in normal commercial relations under the same or similar conditions – NON-REFERRAL*

Name and surname	natural person/individual entrepreneur
Birth number	
Address of permanent residence	
Identification number	
Name	legal person
Headquarters address	
Identification number	

List of buildings and premises for rent

Annexe13

Order No	Building name	Owner of the building	Const. part using the building	Address of the building
1	FSC- AV-libraries and classrooms	BC CAS v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
2	FSC-AV – administrative building	BC CAS v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
3	FSC-AV – car transport	BC CAS v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
4	FHSS-Emy Destinova School	Statutory City of ČB	FHSS	Emy Destinové 1138/46, 370 05 České Budějovice
5	FHSS-Hospital,B.Němcová 54 – Upper Pavilion	Hospital České Budějovice a.s.	FHSS	B. Němcové 54, 370 05 České Budějovice
6	FHSS-Hospital,B.Němcové 54 – Lower Pavilion	Hospital České Budějovice a.s.	FHSS	B. Němcové 54, 370 05 České Budějovice
7	FFPW – Castle	CAS v.v.i.	FFPW	Zámek 136, 373 33 Nové Hradý
8	FTH- Dean's office and teaching premises	Bishopric of České Budějov.	FTH	Kněžská 8, 370 01 České Budějovice
9	Greenhouse Hall – Experimental Laboratory complex systems	BC CAS v.v.i.	FFPW	Zámek no building ID, 373 33 Nové Hradý
10	Laboratories – renovation	BC CAS v.v.i.	FFPW	Zámek no building ID, 373 33 Nové Hradý
11	FSC- AV-libraries and classrooms	BC CAS v.v.i.	REC	Branišovská 31, 370 05 České Budějovice
12	FSC- AV-UMBR classroom	BC CAS v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
13	FSC-AV – Na Sádkách 7	BC CAS v.v.i.	FSC	Na Sádkách 7, 370 05 České Budějovice
14	Krajinská č.p. 36/2, České Budějovice 1, with a total area of 196.73 m2	Statutory City of ČB		Krajinská č.p. 36/2, České Budějovice 1, with a total area of 196.73 m2
15	us. Přemysl Otakar II. No 41/11, České Budějovice 1	Statutory City of ČB	REC REC – GC	Nám. Přemysla Otakara II. No 41/11, České Budějovice 1, with a total area of 73 m2
16	Building on plot No 50/2 courtyard	AGRIPROD CZ a.s.	REC REC – GC	Adjacent to the courtyard – with the space described above

List of rented objects

Annexe13

Order No	Building name	Address of the building
1	JAIP	Na Zlaté stoce 1619, 37005 ČESKÉ BUDĚJOVICE
2	Servant's house	Suchomelka 863, Vodňany

Independent auditor's report

**on the
verification of
financial
statements**

as of 31 December 2022

**of the public higher education
institution**

**University of South Bohemia in České
Budějovice**

Prague, June 2023

Information about the audited entity

Name of the entity:	University of South Bohemia in České Budějovice
Headquarters:	Branišovská 1645/31a, 370 05, České Budějovice – České Budějovice 2
ID:	60076658
Statutory body:	prof. PhDr. Bohumil Jiroušek, Dr.
Subject of activity:	Public university
Verified period:	1 January 2022 to 31 December 2022
Message recipient:	Rector of a public higher education institution

Information about the auditing company

Company name:	NEXIA AP a.s.
Registration number of the auditing firm:	č. 096
Headquarters:	Sokolovská 5/49, 186 00 Prague 8 Karlín
Entry made at:	of the Municipal Court in Prague
Entry made under the number:	Section B, insert number 14203
ID:	481 17 013
Phone:	+420 221 584 302
E-mail:	nexiaprague@nexiaprague.cz
Responsible auditor:	Ing. Mikuláš Laš
Auditor's registration number:	č. 2493

Independent auditor's report

To the Rector of the public higher education institution University of South Bohemia in České Budějovice

Auditor's statement

We have audited the accompanying financial statements of the public higher education institution University of South Bohemia in České Budějovice (hereinafter also referred to as 'accounting entity') prepared in accordance with Czech accounting regulations, which consists of the balance sheet as of 31 December 2022, the profit and loss account and the notes to the financial statements, which include a description of the significant accounting policies used and other explanatory information.

In our opinion, the financial statements give a true and fair view of the assets and liabilities of the public higher education institution University of South Bohemia in České Budějovice as of 31 December 2022 and of its financial performance in accordance with Czech accounting regulations.

Basis for the statement

We conducted our audit in accordance with the Act on Auditors and the standards of the Chamber of Auditors of the Czech Republic for auditing, which are the International Standards on Auditing (ISA), supplemented and modified by related application clauses, where appropriate. Our responsibilities under these regulations are described in more detail in the section Auditor's Responsibilities for the Audit of the Financial Statements. In accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic, we are independent of the entity and have fulfilled our other ethical obligations under these regulations. We believe that the evidence we have gathered provides a sufficient and appropriate basis for our statement.

Other information in the annual report

In accordance with section 2(b) of the Auditors Act, other information is information contained in the annual report other than the financial statements and our auditor's report. Other information is the responsibility of the entity's statutory body.

Our statement on the financial statements is not applicable to the other information. Nevertheless, part of our responsibility in connection with the audit of the financial statements is to read the other information and assess whether the other information is materially inconsistent with the financial statements or with our knowledge of the entity obtained in the course of the audit or otherwise appears to be materially misstated. We also consider whether the other information has been prepared, in all material respects, in accordance with applicable law. This assessment means whether the other information complies with the legal requirements for the form and preparation of other information in the context of materiality, i.e. whether any failure to comply with those requirements would be likely to affect the judgement made on the basis of the other information.

On the basis of the procedures carried out, to the extent that we are able to judge, we state that:

- other information that describes the facts that are also presented in the financial statements is consistent in all material respects with the financial statements; and
- other information has been prepared in accordance with the legislation.

We are also required to state whether, based on our knowledge and understanding of the entity obtained in the course of performing the audit, the other information is free from material misstatement. In performing those procedures, we did not identify any material misstatements in the other information we received.

Responsibility of the statutory body of the entity for the financial statements

The entity's statutory body is responsible for the preparation of financial statements that give a true and fair view in accordance with Czech accounting regulations and for such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the entity's statutory body is required to assess whether the entity is capable of continuing as a going concern and, if applicable, to describe in the notes to the financial statements the matters relating to its going concern and the use of

the continuity assumption in the preparation of the financial statements, except when the statutory body plans to dissolve the entity or to wind up the entity or has no realistic alternative but to do so.

Auditor's responsibility for the audit of financial statements

Our objective is to obtain reasonable assurance about whether the financial statements taken as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our statement. Reasonable assurance is a high degree of assurance but is not assurance that an audit performed in accordance with the above provisions will, in all cases, detect material misstatement, if any, in the financial statements. Misstatements may arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions that users of the financial statements make on the basis of those financial statements.

When conducting an audit in accordance with the above regulations, it is our responsibility to exercise professional judgment and maintain professional scepticism throughout the audit. Furthermore, it is our responsibility to:

- Identify and evaluate the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures to address those risks, and obtain sufficient appropriate audit evidence to provide a basis for our opinion. The risk of not detecting a material misstatement due to fraud is greater than the risk of not detecting a material misstatement due to error because fraud may involve collusion, forgery, deliberate omissions, misstatements, or circumvention of internal controls.
- To obtain an understanding of the entity's internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system.
- To assess the appropriateness of the accounting policies used, the reasonableness of the accounting estimates made, and the disclosures made by the entity's statutory body in this regard in the notes to the financial statements.
- Assess the appropriateness of the use of the going concern basis in the preparation of the financial statements by the statutory body and whether, in light of the evidence gathered, there is a material uncertainty arising from events or conditions that may cast significant doubt about the entity's ability to continue as a going concern. If we conclude that such a material uncertainty exists, it is our responsibility to draw attention in our report to the information presented in the notes to the financial statements in this regard and, if that information is not sufficient, to express a modified statement. Our conclusions regarding the entity's ability to continue as a going concern are based on the evidential information we have obtained up to the date of our report. However, future events or conditions may cause the entity to lose its ability to continue as a going concern.
- Evaluate the overall presentation, disaggregation, and content of the financial statements, including the notes, and whether the financial statements present the underlying transactions and events in a manner that results in a fair presentation.

Our responsibility is to inform the statutory body of the entity of, among other things, the planned scope and timing of the audit and the significant findings we have made during the audit, including any identified material weaknesses in the internal control system.

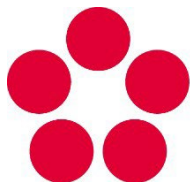
Prague, 1 June 2023

NEXIA AP

NEXIA AP a.s.

registration number of the auditing
company 096

Ing. Mikuláš Laš
auditor's registration number
2493



Jihočeská univerzita
v Českých Budějovicích
University of South Bohemia
in České Budějovice

Annual Report on the Financial Management 2022

List of abbreviations

LIST OF ABBREVIATIONS

Abbreviation	Meaning
AAR	Annual Activity Report
CAS	Czech Academy of Sciences
CEEPUS	Central European Exchange Programme for University Studies
CF	Cash flow – cash flow
CNB	Czech National Bank
CPVTO	Centre for Practical Training in Technology
CR	Czech Republic
CSF	Czech Science Foundation
D&R	Dormitories and Refectories
DHM	Small tangible assets
DZS	Czech National Agency for International Education and Research
ERDF	European Regional Development Fund
ESF	European Social Fund
ETC	European Territorial Cooperation
EU	European Union
FAT	Faculty of Agriculture and Technology
FAR	Faculty of Arts
FB	Fund for bonuses
FEC	Faculty of Economics
FED	Faculty of Education
FEF	Fund for earmarked funds
FFPW	Faculty of Fisheries and Protection of Waters
FHSS	Faculty of Health and Social Sciences
FSC	Faculty of Science
GA USB	Grant Agency of the University of South Bohemia
IARF	Fixed Asset Replacement Fund
IEP	International Evaluation Panel
INV	Capital assets
IP	Institutional plan
IS	Information system
LCDRO	Long-term conceptual development of a research organisation
LLL	Lifelong learning
LRI	Large research infrastructure
MAG	Ministry of Agriculture
MEYS	Ministry of Education, Youth and Sports
MFA	Ministry of Foreign Affairs
MH	Ministry of Health
MI	Ministry of Interior
NIV	Non-capital assets
OP	Operational programme
OPC	Other personnel costs (Agreements on performing work and Agreements to complete a job)
OPE	Operational programme Employment
OP EIC	Operational programme for enterprise and innovation for competitiveness
OF	Operational fund
OP R&DfI	Operational programme Research and development for innovation
OP RDE	Operational programme Research, development, and education
OP SF EU	Operational programme of the Structural Funds of the European Union
P/L	Profit and loss

PA	Priority axis / area
PF	Preschool facility
PHEI	Public higher education institution
PROGFIN	Programme financing of asset reproduction
R&D	Research and development
R&D&I	Research, development and innovation
RIV	Index information on results
SF	Scholarship fund
SF EU	European Union Structural Funds
SPSM	Support programme for strategic management
SSSS	Summer School of Slavic Studies
SVV	Specific university research
TA CR	Technology Agency of the Czech Republic
U3A	University of the Third Age
USB	University of South Bohemia in České Budějovice
VN	High Voltage

Annual Report on the Financial Management of the University of South Bohemia in České Budějovice 2022:

Submitted by Prof. PhDr. Bohumil Jiroušek, Dr., Rector
approved by the Academic Senate of the University of South Bohemia in České Budějovice
on 20 June 2023 discussed by the Board of Trustees of the University of South Bohemia in
České Budějovice on 21 June 2023

Published by: University of South Bohemia in
České Budějovice

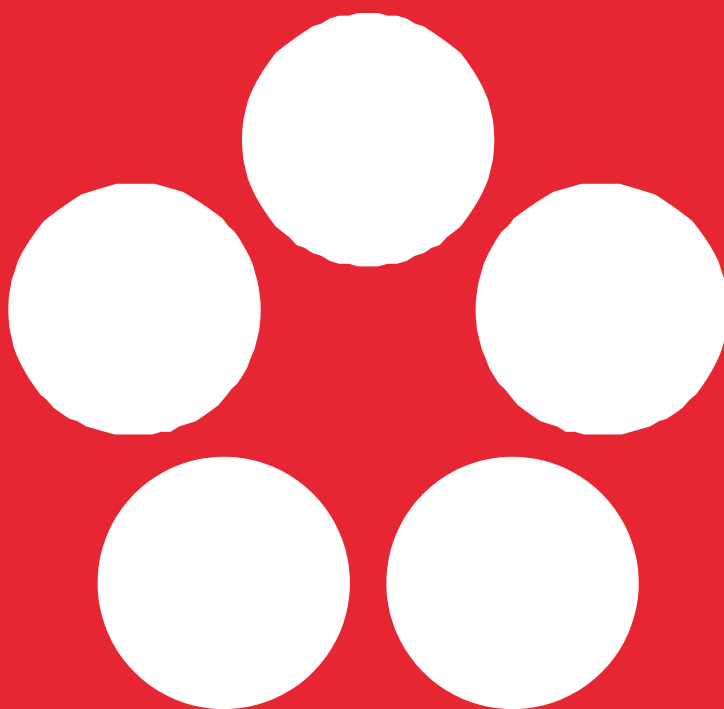
Address: Branišovská 1645/31a, 370 05 České Budějovice

www: www.jcu.cz

Editor: Ing. Jiřina Valentová, Bursar of the University of South Bohemia in České Budějovice

Release: June 2023

ISBN:



University of South Bohemia in České
Budějovice

www.jcu.cz