

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

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# University of South Bohemia in České Budějovice

## Annual Financial Report 2023

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The Annual Financial Report of the University of South Bohemia in České Budějovice for the year 2023 is submitted by:

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## List of abbreviations



# 1 INTRODUCTION

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

In 2023, eleven subordinate economic units were operating 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 in České Budějovice**

Title	Abbreviation
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 financial performance of the USB constituent parts is tracked separately in iFIS by cost centres within the above constituent parts, 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 and the date of preparation of the financial statements is 11 April 2024.

In 2023, the basic legislative framework of the USB's management consisted of the standard legal norms, which are Act No 111/1998, on Higher Education Institutions (hereinafter referred to as the 'HEI 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.

The ancillary activity, which is operated in accordance with the HEI Act, is operated on the basis of trade licenses issued by the Municipality of České Budějovice, municipal trade office.

The Ministry of Education, Youth and Sports (MEYS) has based the budget breakdown of higher education institutions for 2023 on the Rules for Granting Contributions and Grants to Public Higher Education Institutions.

(<https://msmt.gov.cz/vzdelavani/vysoke-skolstvi/pravidla-pro-poskytovani-prispevku-a-dotaci-verejnym-vysokym-9>), which is a fundamental document affecting the way 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 higher education institutions, segment 2 of non-university public higher education institutions, and segments 3 and 4 divide the remaining schools according to their size and R&D performance. 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 the 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 LCDRO in the segment of higher education institutions under the jurisdiction of MEYS for the years 2021 to 2025, as amended from 2023 (<https://msmt.gov.cz/vyzkum-a-vyvoj-2/zvyseni-institucionalni-podpory-na-dlouhodoby-koncepcni-1>)

The determination of the amount of institutional support for RVO in 2023 consists of a stabilisation and an incentive part. The stabilisation part of the institutional support for RVO of a given beneficiary shall be set at 100 % of the amount of institutional support for RVO granted by the Ministry of Education, Youth and Sports in 2022. The incentive part of the institutional support for RVO of a given beneficiary shall be set as a percentage of the stabilisation part of the institutional support for RVO of a given beneficiary

The amount of the RVO grant for USB in 2023 is CZK 316 046 000 and is the same as the amount of the grant for 2022

The amount of SHER (GA USB) support is determined as a percentage of the total support provided by the eligible applicant who has fulfilled the conditions for granting support.

USB has received funding of CZK 38 756 000 for 2023 under the Special Purpose Support for Specific Higher Education Research (SHER), which represents an increase of CZK 1 479 000 compared to 2022 (when the USB received CZK 37 277 000). MEYS distributed the SHER funds according to the rules approved in September 2019 and applied from 2021.

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 2019 is documented in the following overview.

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

	year 2019	year 2020	year 2021	year 2022	year 2023
Approved budget	595 358	628 791	646 106	669 809	683 544
Actual as of 31.12.	603 657	629 795	649 489	675 614	687 626

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

	year 2019	year 2020	year 2021	year 2022	year 2023
Approved budget	235 892	273 075	284 018	316 046	316 046
Actual as of 31.12.	235 892	273 075	284 018	316 046	316 046

**Grants for specific higher education research (in thousands of CZK):**

	year 2019	year 2020	year 2021	year 2022	year 2023
Approved budget	37 896	36 751	37 183	37 277	38 756
Actual as of 31.12.	37 896	36 751	37 183	37 277	38 756

**Financial result of USB:**

The University of South Bohemia achieved a positive pre-tax result of CZK 12 302 000 in 2023. This result is higher by CZK 1 514 000, i.e. by 12.31%, compared to 2022.

USB files an income tax return by 30 June 2024.

The result is proposed for transfer to the fund as shown in Table 2.2.1 (page 8) in the Table part of the Annual Financial Report (AFR) spreadsheet in Table 11.

## 2 ANNUAL FINANCIAL STATEMENT

### 2.1 Balance Sheet

The balance sheet is presented in accordance with the accounting regulations (Decree 504/2002 implementing the provisions of Act No 563/1991 on accounting) and the values of the individual items and their change in 2023 are presented in Table 1 in the Table part of the AFR.

The value of the **assets** of the University of South Bohemia increased by CZK 241 325 000 to a total of CZK 4 581 199 000 (5.27%) in 2023.

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 33 281 000 (including depreciation);
  - o Gross fixed assets (excluding depreciation) increased by CZK 113 209 000, significant changes include
    - an increase in the value of buildings by CZK 90 282 000;
    - tangible movable assets by CZK 48 109 000;
    - software by CZK 9 340 000;
  - o the balance of small fixed assets (recorded in the balance sheet until 2002) is continuously decreasing, in 2023 it was disposed of in the value of CZK 2 689 000;
- the total value of current assets increased by CZK 208 043 000. The increase is mainly due to the following items (including a decrease in some items):
  - o an increase in inventories of CZK 1 493 000;
  - o An increase 243 916 in cash in bank accounts due to the appropriate allocation of available funds between term deposit and savings accounts.

The value of the **liabilities** of the University of South Bohemia increased by CZK 241 325 000 to a total balance of CZK 4 581 199 000 in 2023.

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

- an increase in the value of assets, in particular in the item Equity, where there was an increase of CZK 33 460 000 (related to the acquisition of fixed assets);
- Furthermore, an increase in fund balances of CZK 220 867 000 see Table 11 of the Annexe part);
- the value of foreign resources, in particular in the item 955 – Long-term advances received, decreased by CZK 10 111 000. The implementation of projects co-financed from the EU SF through 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-capital and capital 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 December 2023 was CZK 120 957 000.

The profit in 2023 was CZK 12 302 000.

### 2.2 Profit and loss statement

The profit and loss statement is presented in Table 2 in the tabular section of the Annual Financial Report. The table is broken down into costs and revenues separately for the core and ancillary activities. Table 3 provides an overview of the profit for the individual USB constituent parts.

In 2023, the University of South Bohemia reported costs in the total amount of CZK 2 026 562 000, of which the costs in the core activity amounted to CZK 1 978 998 000 and the costs for the ancillary activity amounted to CZK 47 563 000. The total costs increased by 1.65% compared to 2022, i.e. by CZK 33 500 000 in absolute terms.

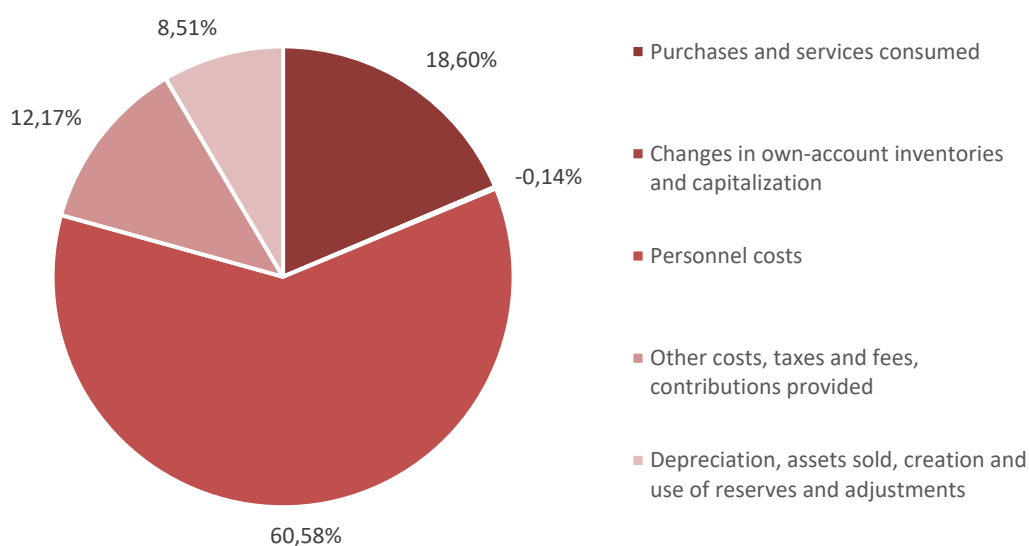
The largest cost item is personnel costs, which totalled CZK 1 231 024 000 in 2023, a decrease of CZK 6 534 000 compared to 2022 (0.53%). The material costs are compared to purchases consumed and services purchased, which decreased by CZK 8 398 3 000 (2.17%) compared to the previous year, with a recorded amount of CZK 378 060 000.

Travel costs totalled CZK 28 888 000 and were CZK 2 094 000 higher than in 2022, of which foreign business travel costs of CZK 25 019 000 were incurred, i.e. CZK 1 894 000 more than in 2022.

Revenues for 2023 increased by CZK 35 013 000 in both core and ancillary activities to CZK 2 038 863 000, i.e. by 1.72%.

The increase is mainly driven by interest earned on term deposit and savings accounts due to favourable interest rates during 2023.

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



**Under its core activity**, USB executed 97.65% of its **costs**, which amounts to CZK 1 978 998 000 in absolute terms. This is a slightly higher share than in 2022.

*Personnel costs* of CZK 1 208 270 000 account for 61.05% of the total costs of the core activity. Of this, wages and OPC costs amount to CZK 975 093 000. 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 131 715 000).

In the group of *consumed purchases*, which decreased by a total of CZK 10 779 000 compared to 2022 (a decrease of 2.93%), the largest item is the purchase of materials and energy for CZK 172 073 000, where the cost increased by CZK 691 000 compared to 2022. Travel costs amounted to CZK 28 384 000, an amount higher by CZK 1 947 000 compared to the previous year. Other services were used in the amount of CZK 132 847 000. The Repairs and Maintenance item decreased by CZK 4 495 000 to CZK 19 176 000 compared to 2022, a decrease of 18.99%, while the cost of representation was CZK 3 763 000.

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, in particular in the case of the recording of central services for individual USB constituent parts, and to reflect the share of overheads in projects and grants. These inter-organisation transactions do not enter the University-wide accounts. In the other costs group, the significant item is the generation of funds amounting to CZK 163 381 000. The USB constituent parts make up an Operational Resources Fund (ORF) for expenditures in future years, as well as an earmarked fund according to the rules of grants or donation agreements (ERF).



Another group that affected costs is *depreciation, sold assets, reserve generation and provision for depreciation generation* in the amount of CZK 172 074 000, of which depreciation of fixed assets amounted to CZK 172 144 000 and provisions amounted to CZK 206 000. The amount of the share of accounting depreciation on assets acquired from grants is 81.6% in the amount of CZK 139 866 000.

On the **revenue** side, which totalled CZK 1 972 942 000 under **the core activity** and increased by CZK 25 755 000 (1.31%) compared to 2022, the largest item is Operating grants – the *contribution and grants* provided by MEYS, as well as grants from other providers such as other sections of the state budget, local authorities, and foreign providers. The accounted contribution and all grants totalled CZK 1 573 858 000 in 2023 (79.77% of revenue).

The increase in all accounted grants against 2022 totals CZK 17 492 000. Grant income does not include grants related to asset replacement programmes, which are included in depreciation.

A significant component of revenues is sales for own performance and for goods in the amount of CZK 120 032 000, i.e. CZK 13 543 000 more than in 2022, an increase of 11.28%, sales for products amounted to CZK 2 016 000, sales for services amounted to CZK 117 546 000, sales for goods amounted to CZK 470 000 under the core activity.

In the group of other income, a large item must be mentioned, where the depreciation of assets acquired from the grant in the amount of CZK 139 866 000 (according to the applicable accounting regulations under Decree 504/2002 and accounting standards) is accounted for, as well as the accounting for the use of non-capital funds (ORF, BF, ERF, SF) to cover costs in the amount of CZK 40 844 000, compared to 2022, CZK 12 703 000 less was used.

The profit before tax under the *core activity* amounted to – CZK 6 056 000, which was CZK 3 790 000 lower than in 2022.

The **cost** of the **ancillary activity** for the year 2023 was recorded in the accounts in the amount of CZK 47 563 000. Compared to 2022, the costs increased by CZK 3 963 000, i.e. by 8.33%.

The largest items are the purchase of materials and energy for CZK 12 699 000 and personnel costs (including insurance) amounted to CZK 22 754 000. Depreciation of assets acquired from own sources was also recorded in the amount of CZK 805 000 under ancillary activities.

The main item of **revenues from ancillary activities** in the total amount of CZK 59 238 000 are revenues from own performance and goods in the amount of CZK 16 638 000, revenues from services in the amount of CZK 42 560 000.

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

**Tab. 2.2.1 Profit in thousands of CZK**

Const. part	Profit from operating activities	Profit from ancillary activities	Profit Total	Proposal for transfer of the profit to funds		
				BF	ORF	CARF
REC	-11 138	2 762	-8 376	0	-4 391	0
D&R	13 523	7 447	20 970	0	0	16 986
FED	23	1 286	1 309	0	1 309	0
FTH	776	2	778	0	0	778
FAT	-8 326	216	-8 110	0	-8 110	0
FSC	310	518	828	0	249	578
FHSS	239	119	358	0	358	0
FFPW	-2 101	5 764	3 663	0	752	2 911
FAR	693	0	693	0	693	0
FEC	-138	232	94	0	94	0
PF	95	0	95	0	95	0
<b>Total</b>	<b>-6 044</b>	<b>18 346</b>	<b>12 302</b>	<b>0</b>	<b>-8 951</b>	<b>21 253</b>

## 2.3 Cash flow overview

In the table part, 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 2023 recorded a change in the balances of items from the original value of CZK 8 883 598 000 by CZK 469 243 000 more to CZK 9 352 606 000. Overall, the changes resulted in an increase in cash balances of CZK 241 707 000.

Cash balances in bank accounts was recorded at the end of the period in the amount of CZK 1 158 852 000 and was appreciated during 2023 in savings accounts and term deposit accounts with commercial banks. Interest rates were very favourable during 2023, and it was possible to diversify the available funds appropriately among the various financial products offered by commercial banks. Towards the end of 2023, interest rates for the appreciation of the funds started to decrease slightly due to the CNB rate cuts.

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

USB defines its vision and goals within the priority areas of its development in the USB Strategic Plan 2021–2030. The Strategic plan is divided into the following priority areas – Education, Research, Internationalisation, Openness and Management. For example, in the area of research and development, a strong emphasis is placed on applied research, where added value in the form of new knowledge with commercial potential can be expected (the volume of funds obtained from contract research in 2023 amounted to approximately CZK 7.3m). Another equally important aspect is the support of the student grant competition from the earmarked support for specific higher education research (in 2023, the allocated support for 70 projects amounted to approx. CZK 38.7m)

In line with its Strategic Plan 2021–2030, USB applies the principles of sustainable development to teaching, research and its third role. In particular, through its units, it offers and develops curriculum and research activities reflecting the UN Sustainable Development Goals, e.g. health and quality of life, dignified work and economic growth, climate action, life in water, life on land, quality education.

It is implementing a number of measures in the operational and accountability aspects, particularly at central level. In addition to installing SMART elements on campus, installing PV plants, building and managing water resources, promoting biodiversity, it applies the principles of responsible procurement, automation and digitalization of agendas, and supports building management to reduce energy consumption in operations.

USB is also active outside CR, as it operates unique research infrastructures located outside CR, e.g. the base in Svalbard (Svalbard archipelago), Papua New Guinea, etc. Another chapter is the unique large research infrastructure CENAKVA, which shares its capacities with research infrastructures around the world (in the fields of biodiversity and aquaculture).

In 2023, USB acquired an 11% ownership interest in BioCanim a. s. Also shown in Annexe No 12 to the 2023 financial statement. Other shares are unchanged in comparison with 2022 and are also shown in Annexe 12 to the financial statement.

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.

## 2.5 Annexe to the financial statement

The figures are set out in Annexe 12 to the 2023 accounts, including the list of buildings and leased premises set out in Annexe 13.

## 2.6 Auditor's opinion

The auditor's opinion is 'unqualified' see Independent Auditor's Report in Annexe 14.

## 3 REVENUE AND COST ANALYSIS

### 3.1 Higher education institution (excluding D&R)

#### 3.1.1 Contribution and grants from public sources

The University's revenues (excluding D&R) in 2023 totalled CZK 1 932 961 000, with CZK 1 893 088 000 under the core activity and CZK 39 873 000 under the ancillary activity.

A major source of funding for the University is the **MEYS contribution and grant**. USB received a total of CZK 1 240 798 000 on the basis of the decision to provide the contribution and grant, of which CZK 1 203 304 000 for non-investment purchases and CZK 37 494 000 for investment expenditures (excluding PROGFIN and EU OP SF projects).

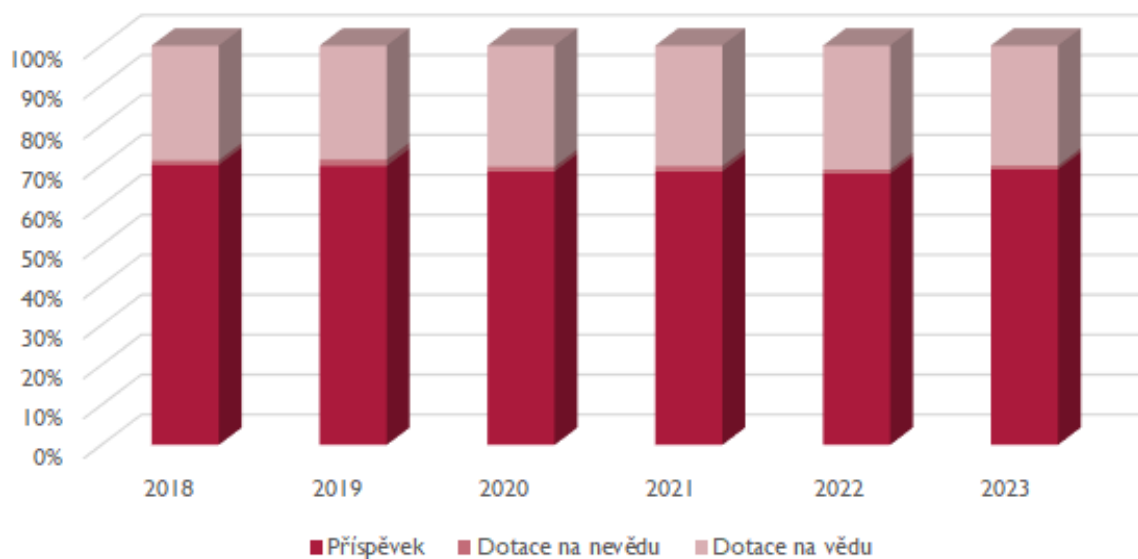
**MEYS' contribution** from the state budget for educational and scientific, research, development and innovation, artistic or other creative activities amounted to CZK 856 117 000 in 2023, of which the amount of operating funds was CZK 828 007 000 and investment funds CZK 28 110 000.

In the area of the **non-scientific grant**, USB received a total of CZK 11 839 000 from **MEYS** during 2023, and after a reduction of the grant due to a refund during the year 2023, it used a total of CZK 11 619 000, including operating grant of CZK 10 869 000 and investment grant of CZK 750 000.

Another group of grants received by USB from the **MEYS** are **research and development grants** in the amount of CZK 372 841 000. The total amount of funds used after the reduction of the grant due to refund during 2023 amounted to CZK 372 793 000, divided into operating funds of CZK 364 159 000 and investment funds of CZK 8 634 000.

Graphically, the trend is outlined in Chart 3.1.1.1 on the following page and a detailed breakdown of the evolution of funds provided to MEYS by purpose since 2018 is described in Table 3.1.1.1.

**Chart 3.1.1.1** in thousands of CZK



Overview in thousands of CZK	2018	2019	2020	2021	2022	2023
Post	700 078	729 998	758 881	781 664	818 096	856 117
Grants for non-science	11 646	16 883	13 732	15 401	12 762	11 839
Grants for science	286 881	298 796	335 695	344 432	373 946	372 841

**Table 3.1.1.1 Contribution and grants from MEYS from 2018 to 2023 – funds provided (excluding projects funded by PROGFIN and EU Structural Funds programmes)**

							in thousands of CZK
<b>Post</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Educational activities (A+K)	Oper.	576 532	584 902	607 686	006 258	653 922	674 022
	Cap.	365	18 755	22 109	13 231	21 692	13 604
Scholarships for doctoral students (C)	Oper.	44 820	45 900	49 241	52 211	50 861	48 128
Erasmus+, CEEPUS (international cooperation-D)	Oper.	4 738	4 616	3 719	45	138	102
Foreign students – cat. E short stay - securing studies (D)	Oper.	122	0	0			0
Travel allowances (D)	Oper.	23	24	0	1	0	20
SSSS (D)	Oper.	1 024	0	0	0	0	0
Institutional plan (I)	Oper.	24 438	20 885	20 885	28 555	28 275	28 919
	Cap.	6 450	11 246	11 246	7 075	9 906	9 261
Social scholarships (S)	Oper.	508	500	344	309	360	260
Accommodation scholarships (U)	Oper.	22 123	20 498	20 077	21 438	24 089	23 927
Education Policy Fund (F)	Oper.	18 905	11 050	6 036	4 018	7 544	34 275
	Cap.	30	0	0	0	3 291	5 245
Social priorities (P)	Oper.	0	11 622	17 540	18 523	18 018	18 354
<b>Total operating contribution</b>	<b>Oper.</b>	<b>693 233</b>	<b>699 997</b>	<b>725 528</b>	<b>761 358</b>	<b>783 207</b>	<b>828 007</b>
<b>Total capital contribution</b>	<b>Cap.</b>	<b>6 845</b>	<b>30 001</b>	<b>33 355</b>	<b>20 306</b>	<b>34 889</b>	<b>28 110</b>
<b>grants – ignorance</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Foreign students cat. G – stud. ENG (D)	Oper.	0	0	0	0	0	376
Foreign students cat. B – sec. studies (D)	Oper.	768	1 264	2 579	1 467	906	221
Foreign students cat. E short stay – accommodation. and meals (J)	Oper.	0	276	0	0	0	264
SSSS (D)	Oper.	1 024	1 426	0	1 374	1501	1 553
Accommodation and catering for students (D&R) (J)	Oper.52	6 110	4 901	4 323	4 323	2 785	2 730
Centralised development programmes	Oper.	3 361	4 783	4 626	4 641	4 196	4 785
	Cap.	864	1 247	1 754	1 745	1 350	750
Digitisation of PHEI	Oper.	0	1 837	0	0	0	0
	Cap.	0	230	0	0	0	0
ACTION	Oper.	534	619	0	707	759	236
CEEPUS	Oper.	9	0	0	0	27	0
MEYS other	Oper.	0	300	450	1 105	1 265	925
Education Policy Fund (F)	Oper.	0	0	0	39	0	0
<b>Total operating grants</b>	<b>Oper.</b>	<b>10 782</b>	<b>15 406</b>	<b>11 978</b>	<b>13 656</b>	<b>11 412</b>	<b>11 090</b>
<b>Total capital grant</b>	<b>Cap.</b>	<b>864</b>	<b>1 477</b>	<b>1 754</b>	<b>1 745</b>	<b>1 350</b>	<b>750</b>
<b>grants – science and research</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Long-term conceptual development of a research organisation (LCDRO)	Oper.	204 022	223 750	251 113	273 853	299 016	307 412
	Cap.	22 625	12 142	21 686	10 165	17 030	8 634
Large R&D&I infrastructure projects	Oper.	0	0	0	0	0	0
	Cap.	0	0	0	0	0	0
GA USB – specific research	Oper.	37 920	37 896	36 751	37 183	37 277	38 756
	Cap.	0	0	0	0	0	0
CONTACT+ International Cooperation (Mobility)	Oper.	1 493	7 807	8 590	6 311	3 766	1 570
	Cap.	0	0	0	0	0	0
COST	Oper.	0	0	0	0	0	0
	Cap.	0	0	0	0	0	0
MEYS other (Cenakva II, Fish)	Oper.	20 821	17 201	17 554	16 920	16 857	16 469
	Cap.	0	0	0	0	0	0
<b>Total operating grants for S&amp;R</b>	<b>Oper.</b>	<b>264 256</b>	<b>286 654</b>	<b>315 154</b>	<b>334 267</b>	<b>356 916</b>	<b>364 207</b>
<b>Total capital grant for S&amp;R</b>	<b>Cap.</b>	<b>22 625</b>	<b>12 142</b>	<b>21 686</b>	<b>10 165</b>	<b>17 030</b>	<b>8 634</b>
<b>Total</b>		<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
<b>Total working capital</b>	<b>Oper.</b>	<b>968 271</b>	<b>1 002 057</b>	<b>1 052 660</b>	<b>1 109 281</b>	<b>1 151 535</b>	<b>1 203 304</b>
<b>Total capital funds</b>	<b>Cap.</b>	<b>30 334</b>	<b>43 620</b>	<b>55 216</b>	<b>32 216</b>	<b>53 269</b>	<b>37 494</b>
<b>Total</b>		<b>998 605</b>	<b>1 045 677</b>	<b>1 107 876</b>	<b>1 141 497</b>	<b>1 204 804</b>	<b>1 240 798</b>

## CONTRIBUTION

The contribution received from the A+K indicator for educational activities amounted to CZK 687 626 000, of which CZK 674 022 000 for current expenditure and CZK 13 604 000 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 was CZK 135 000 per year. The funds were granted in the amount of CZK 48 128 000.

CZK 102 000 was provided for the CEEPUS programme. From 2021 onwards, it is part of the Institutional Support (IS) contribution.

The grant included funds for accommodation scholarships, which were provided on the basis of the number of students meeting the established criteria and reported in the SIMS system in the amount of CZK 23 927 000, and funds for social scholarships in the amount of CZK 260 000.

A current contribution of CZK 34 275 000 was provided under indicator F. This included support for U3A, students with specific needs, support for BLR and UKR students, energy price increases, NPO VAT. Capital expenditure under this indicator amounted to CZK 5 245 000.

Under the institutional plan, a total of CZK 38 180 000 was provided from Indicator I, of which CZK 28 919 000 in current and CZK 9 261 000 in capital funds.

## GRANT

Within the framework of international cooperation, USB received grants in the amount of CZK 860 000 in 2023 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 aid (CZK 44 000 of the underspent funds were subsequently returned).

In addition to these funds, USB received a grant for the Summer School of Slavic Studies (SSSS) in the amount of CZK 1 553 000 (CZK 132 000 in unspent funds were subsequently returned) and a grant for the implementation of projects within the AKTION international cooperation programme in the amount of CZK 236 000 (CZK 44 000 in unspent funds were subsequently returned).

It received a total of CZK 5 535 000, CZK 4 785 000 in current and CZK 750 000 in capital funding for centralised development projects from Indicator I.

The amount of grant for accommodation and boarding of students (indicator J – D&R) was provided in the amount of CZK 2 730 000 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 307 412 000 in current and CZK 8 634 000 in capital funds), and earmarked support for specific research carried out through student grant competitions, provided by the USB Grant Agency (GA USB) in the amount of CZK 38 756 000. In addition, USB received other MEYS grants for R&D projects amounting to CZK 18 039 000 as shown in Table 5.b of the spreadsheet (CZK 46 000 was subsequently returned from the Researcher Mobility grant underspent).

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

**Tab. 3.1.1.2 Number of projects and volume of allocated grants for S&R from MEYS (excluding LCDRO and SHER) in thousands of CZK**

	Number of projects	Non-capital grants	Capital grants	Total grants in thousands of CZK
Cenakva (VVI project)	1	16 469	0	16 469
Mobility of researchers	4	242	0	242
Inter – Excellence	2	1 328	0	1 328
<b>Total</b>	<b>7</b>	<b>18 039</b>	<b>0</b>	<b>18 039</b>

**Grants for S&R from other chapters of the state budget and other sources**

Table 5.b in the tabular annexe to the AFR provides an overview of grant revenues from other chapters of the state budget, budgets of local authorities and from programmes from abroad.

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

**Tab. 3.1.1.3 Number and volume of grants allocated to S&R from other chapters of the Slovak Republic in thousands of CZK**

grant title	Number of projects	Non-capital grants	Capital grants	Total grants in thousands of CZK
GA CR	49	126 216	115	126 331
TA CR	13	18 303	0	18 303
Ministry of Agriculture	15	46 390	0	46 390
Ministry of Health	5	6 385	0	6 385
Ministry of the Interior	1	2 661	0	2 661
<b>Total</b>	<b>116</b>	<b>199 955</b>	<b>115</b>	<b>200 070</b>

**Data in Tables 5 of the tabular section:**

The total funds received from MEYS and other providers are summarised in Table No 5. USB incl. D&R records total funds of CZK 1 863 351 000 in 2023, of which current operating funds are CZK 1 587 666 000 and capital funds CZK 275 685 000. The table also includes data on the amount of 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 annexe 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 2023 (expenditure account) and when settling with the State budget (deposit account).

Table 5.d gives 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 CR – 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 constitute pre-financing of projects by the University of South Bohemia.

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

USB's **own income** excluding D&R amounted to CZK 361 512 000 in the past year, up CZK 7 010 000 compared to the previous period, or 1.94% in percentage terms. The comparison includes revenues outside the Operating Grants item group.

Table 3.1.2.1 describes the own income under the core activity.

**Table 3.1.2.1 Own income** in thousands of CZK

Groups of revenue items	Core activity	Ancillary activity	Total
Sales of own products	2 001	10 384	12 385
Revenue from the sale of services	43 420	22 695	66 115
Revenue from goods sold	470	75	545
Other income	274 069	1 197	275 266
<i>of which use of funds</i>	<i>40 844</i>	<i>239</i>	<i>41 083</i>
<i>of which co-investigator grants</i>	<i>53 613</i>	<i>0</i>	<i>53 613</i>
Proceeds from the sale of assets	521	5 387	5 908
Donations	875	12	887
<b>TOTAL</b>	<b>321 356</b>	<b>39 750</b>	<b>361 106</b> <sup>11</sup>





Under the **core activity**, own revenues were recorded at CZK 321 356 000, CZK 2 057 000 less than in 2022, i.e. a decrease of 0.64%.

CZK 5 958 000 was recorded for admission fees, CZK 18 060 000 for fees for lifelong learning (a decrease of CZK 112 000), and CZK 4 619 000 for other services for students, i.e. CZK 17 000 more year-on-year than in 2022.

#### Proceeds from co-sponsorship agreements

The University of South Bohemia participates in investigating grants with other entities; in 2023, revenues amounted to CZK 53 611 000. They are recorded in account 6493 and 9116 according to the source designation (complex items).

Table 3.1.2.2 specifies the S&R amounts by provider and OP project. **Table 3.1.2.2** in thousands of CZK

S&R – provider	Amount transferred from principal Investigators		
	CAP funds	NCAP funds	Total
Czech Science Foundation	0	14 765	14 765
CR Technology Agency	0	17 393	17 393
VVI	0	2 297	2 297
Ministry of Agriculture	0	8 989	8 989
Other	0	237	237
<b>Total</b>	<b>0</b>	<b>43 681</b>	<b>43 681</b>
			IN 000 CZK
SF EU – OP + abroad	Amount transferred from the principal Investigators		
	CAP funds	NCAP funds	Total
OP EIC	0	2 525	2 525
Horizon 2020	0	1 941	1 941
Profish	0	2 072	2 072
Life	0	448	448
EEA and Norway Grants	0	2 944	2 944
<b>Total</b>	<b>0</b>	<b>9 930</b>	<b>9 930</b>

#### Other income

Within other income, income from depreciation of assets acquired from grant in the amount of CZK 136 498 000 is recorded as the counterpart of such depreciation charged to costs (incl. D&R CZK 139 866 000). A significant item of other income is the clearing of funds for non-investment purchases in the amount of CZK 24 350 000 from ORF, EDF, CARF for repairs and SF.

Interest on savings accounts and time deposits amounting to CZK 32 937 000 also contributed to the income, which resulted mainly from the placement of temporarily free funds into more favourable interest-bearing accounts. Interest rates were favourable in 2023.

Donations received in 2023 were recognised in the amount of CZK 887 000. Significant donations and public collections are described in more detail in annexe 12 of the Notes to the Financial Statement.

In the **supplementary activities**, own revenues were recorded at CZK 39 873 000, CZK 9 171 000 higher than in 2022. Of these, sales of fish and fish products to FFPW were worth more than CZK 9.7 million.

Rental income of CZK 12 277 000 is recognised under revenue from the sale of services for USB.

A description of the selected revenues is described in Table 6 of the tabular section, 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 USB. These include fees for admissions-related activities, reimbursement of fees for extended studies and for studies 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 under core and ancillary activities

USB's operating costs (excluding D&R) amounted to CZK 1 912 308 000 in the past year, an increase of CZK 7 469 000 compared to the previous period, or 0.39% in percentage terms. Table 3.1.3.1 describes USB's total costs in detail.

**Table 3.1.3.1** in thousands of CZK

Groups of cost items	Core activity	Ancillary activity	Total
Material consumption	107 553	5415	112 968
Energy consumption	42 990	713	43 703
Goods sold	612	121	733
Repairs and maintenance	18 423	636	19 059
Travel	28 382	504	28 886
Representation	3 742	342	4 084
Other services	129 927	4 451	134 378
Payroll costs (Payroll and OPC)	781 487	10 352	791 839
Statutory social costs and insurance	256 082	3 155	259 237
Catering	11 243	6	11 249
Scholarships	131 622	92	131 714
Taxes and fees	607	2	609
Other costs	239 450	4 248	243 698
Of which: Foreign exchange losses	2 553	56	2 609
Donations	215	0	215
Generation of funds	163 381	0	163 381
Depreciation, assets sold	160 832	532	161 364
Of which: Depreciation of assets from grants	136 498		136 498
Depreciation of assets from own sources	24 197	539	24 736
Change in inventories of own operations	-13	-1 558	-1 571
Activation	-1 219	-57	-1 276
Contributions made	627	7	634
<b>TOTAL</b>	<b>1 912 347</b>	<b>28 961</b>	<b>1 941 308</b>

The cost of **the main activity of the higher education institution excluding D&R** in 2023 was CZK 32 925 000 higher than in 2022, totalling CZK 1 912 347 000.

Personnel costs (wages, OPC, insurance, statutory social costs) in the core activity totalled CZK 1 180 434 000, an increase of CZK 132 299 000, i.e. 11.21%. Personnel costs excluding insurance and OPC amounted to CZK 749 483 000, OPC CZK 32 004 000.

A total of CZK 150 542 000 was recorded in the purchase of materials and energy, which is CZK 5 308 000 more than in 2022. Within the repair and maintenance group, CZK 18 423 000 was spent, a decrease of CZK 4 559 000 compared to 2022. Travel allowance increased by CZK 1 950 000, to a total of CZK 28 382. The other expenses group is affected by the recharging of fund generation in the amount of CZK 163 381 000, a more detailed analysis of fund formation is provided in Table 11 in the AFR tabular section (for the whole USB).

Costs under the **ancillary activity** amounted to CZK 28 961 000 in 2023, which is CZK 3 505 000 more than in 2022. Personnel costs under the ancillary activity totalled CZK 13 605 000 (including insurance), excluding insurance CZK 10 352 000. There was an increase of CZK 146 000 in travel costs and an increase of CZK 30 000 in representation costs compared to 2022.

## Staff and personnel funds

The mandatory data for the area of personnel and payroll for USB are shown in Table 8.a and 8.b of the tabular part broken down into:

- Academic staff
- Scientific staff
- Others

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 ancillary activities and from other sources are also added.

In 2023, a total of CZK 768 671 000 was paid for **USB staff salaries**, which is CZK 11 645 000 less than in 2022. Of this, the amount of wage compensation for temporary disability of an employee was CZK 2 224 000. The payment of other personnel costs (OPC) for 2023 amounted to CZK 34 678 000, an amount CZK 8 310 000 less than in 2022. In total, USB (including D&R) spent CZK 818 850 000 on personnel costs – wages, OPC and compensation.

In 2023, **the higher education institution (excluding D&R)** paid a total of CZK 791 839 000 in personnel costs (salaries and OPC), of which CZK 758 676 000 were salaries paid (including sick pay) and CZK 33 163 000 were remuneration paid on the basis of agreements.

The table also quantifies the salary expenses of staff paid in the framework of the implementation of projects co-financed by the EU Structural Funds. A total of CZK 40 813 000 was spent on projects under the Operational Programmes, CZK 39 222 000 on salaries and CZK 1 591 000 on OPC.

In 2023, salary funds were covered by funds in the amount of CZK 10 177 000, CZK 717 000 was spent on OPC.

Table 8.b shows a breakdown of the number of workers and their average wages by category. The total average wage in 2023 is CZK 44 714. This is CZK 666 more than in 2022. The increase is 1.49%. The adjusted average recorded number of staff was 1 460.314. Compared to the previous year, the number decreased by 15.956 workers.

The average salary of **higher education institution staff, excluding D&R**, was CZK 44 791 in 2023. In 2022 it was CZK 44 961, CZK 170 less than in 2022. The adjusted average recorded number of staff, excluding D&R, was 1 379.655.

The average **salary for D&R employees** in 2023 was 26,016 CZK. In 2022, it was CZK 25,287, or CZK 729 more than in 2022. The adjusted average recorded number of D&R employees was 80.659.

## 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 AFR.

The total amount paid out for scholarships is CZK 133 089 000, CZK 2 000 less than in 2022. The largest amount of scholarships is paid from the MEYS contribution and grants, totalling CZK 105 160 000, CZK 10 433 000 was paid from the scholarship fund, CZK 17 496 000 from other sources, of which a total of CZK 15 630 000 (from all these sources) was paid to support study abroad.

## Recording of funds in projects implemented by USB with the help of co-researchers

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 2023, a total of CZK 44 007 000 was sent to S&R project co-investigators, of which CZK 21 000 were investment funds. Table 3.1.3.2 provides an overview by provider for S&R.

**Table 3.1.3.2** in thousands of CZK

R&D – provider	Amount transferred to co-investigators		
	CAP funds	NCAP funds	Total
Czech Science Foundation	21	21 971	21 992
Ministry of Agriculture	0	17 344	17 344
CR Technology Agency	0	3 650	3 650
Ministry of Health	0	570	570
Ministry of the Interior	0	451	451
<b>Total</b>	<b>21</b>	<b>43 986</b>	<b>44 007</b>

In addition, a total of CZK 21 923 000 was sent as part of the EU SF projects, see Table

3.1.3.3.

**Table 3.1.3.3** in thousands of CZK

SF EU – OP + abroad	Amount transferred to co-investigators		
	CAP funds	NCAP funds	Total
Cooperation programme CR-Bavaria	0	2 780	2 780
Austria Cooperation Programme	0	13 833	13 833
Norwegian funds	0	557	557
Erasmus	0	4 753	4 753
<b>Total</b>	<b>0</b>	<b>21 923</b>	<b>21 923</b>

## 3.2 Dormitories and Refectories

The core activity of D&R USB is to provide accommodation and catering services not only to students but also to USB employees. As an ancillary activity of D&R, accommodation services are also provided to persons outside USB, if the capacity of the dormitory allows it, especially in the summer months. Another area of service provided by the D&R USB is in the area of catering, which, like accommodation, is provided not only to students and staff but also to the general public on a year-round basis. The main external customer of ready meals from the USB Refectory is Charity České Budějovice.

In connection with the overall activities of D&R USB, the security and maintenance of the assets entrusted to it and the proper handling of funds are, among other things, undoubtedly essential.

As a result of the energy and subsequently the overall economic crisis in the Czech Republic, which brought with it a rise in inflation, the services provided had to be made more expensive in order to cover costs and at the same time maintain the standard quality of services provided. Despite the rise in input prices, D&R achieved a profit of almost CZK 21 million.

### 3.2.1 D&R cost-benefit analysis

The operating grants received through the MEYS chapter for student catering and accommodation amounted to CZK 2 730 000, while the available grant money was reduced by CZK 270 951 by the limit pledge, which was intended to cover the costs associated with the refectory at the FTH USB. The non-investment grant was used in full for its predetermined purpose. An SPSM contribution was provided for the construction of a new reception area and the construction of a new outdoor refectory at the K5 dormitory but is not a grant and is therefore not included in this table. This contribution has also been used for its pre-determined purpose, with the remainder of the contribution approved to be carried forward to 2024, at which point it will be exhausted.

Due to the core activity of D&R USB, the largest share of annual revenue is from student dormitory services and food service revenue from the refectory. Additionally, as part of D&R's core activity, revenue from employee accommodation services and other services provided to USB employees or students that are related to accommodation or catering services account for a large share of revenue.

Given 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. In the ancillary business, the largest revenues are then generated from sales of accommodation and catering services to diners and guests outside USB. In terms of rental income, the largest share of rental income under the ancillary activities is from office rentals in the K3 dormitory for USB constituent parts, as well as rentals of space in the K5 dormitory which are made available to CEZ. Last but not least, the rent of two rooms in the refectory building. Under the core activity, the largest part of the income is then generated by the rent of flats in the refectory building, which are rented out to USB employees.

The total wage costs for 2023 increased by about 5% compared to 2022, when they amounted to CZK 26 355 000. In 2023, the wage costs were then CZK 27 706 000. This increase is mainly due to the increase in the minimum wage and its reflection in the wage costs of employees. Part of the wage costs were covered by a contribution from MEYS under indicator J – Grants for catering and accommodation of students. The staff remuneration in the second half of 2023 amounting to CZK 1 011 000 was then paid from the remuneration fund, thus reducing costs in the core activity and using part of the fund.

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

In 2023, the downward trend in the number of USB refectory patrons continued. In addition, there has been an increase in prices since the new AY due to the impact of input costs. One response to the increasing costs was the introduction of an ordering system for meals 2, 3, specials and diets. This has not only reduced the consumption of food that is thrown away when it does not sell out but also reduced the cost of removal and disposal of meals. There was not much interest in breakfast and dinner as in previous years. On the other hand, the interest in bagels and other cold meals prepared in the refectory and sold in the AL Buffet increased. As a supplementary activity, the USB refectory continued to supply meals to the largest external customer – Charity České Budějovice and others. The supplementary catering services in the USB Café and Café reached a similar result as in 2022, i.e. a loss of CZK 287 000. The overall financial result of the refectory was also a loss, with a loss of CZK 3 467 000 under the core activity and a profit of CZK 1 383 000 under the ancillary activity, which, however, failed to cover the loss under the core activity, despite the fact that the core activity received a grant for student catering from MEYS. The biggest costs for the refectory remain inputs, food, labour costs, as well as repairs of old equipment. Despite this, total costs in both the core and the ancillary activities have decreased slightly year-on-year.

#### **Table 10.b Non-investment costs and income – accommodation**

In 2023, the K4 dormitory was already fully operational for a full year, resulting in a significant increase in accommodation revenue and a significant decrease in costs under the core activity, which reflected the costs associated with the completion of the K4 dormitory in 2022. These were no longer in place in 2023 and together with cost saving measures there was a reduction in costs of over CZK 11m. Conversely, under the ancillary activity, costs increased slightly by around CZK 300 000. Under the core activity, the occupancy of all dormitories increased not only by students but also by employees and a profit of CZK 25 025 000 was achieved. The price of dormitory fees was increased by 5%–10% in 2023 depending on the type of room and dormitory, with energy and labour costs remaining the most expensive inputs. Within the additional accommodation activity, the largest revenues are realised in the summer months when the capacity of the dormitories allows more guests outside USB to be accommodated as the student occupancy is not as high. In addition to the dormitories, the core activity also accommodates staff in apartments in the refectory building. These eight apartments were also occupied for the entire year.

#### **Financial result**

In 2023, as in previous years, D&R USB achieved a profit of CZK 20 970 000. Despite the persistent growth of inputs, a profit of almost three times the profit of 2022 was achieved, when a profit of CZK 7 207 000 was achieved. The biggest contributor to this growth is the K4 track, which was put into operation in 2022 and was therefore already fully used in 2023 without major costs, outside of normal operations, even in the summer months. The opening of the K4 dormitory has increased the capacity for accommodation within the core activity of the D&R USB. The overall HV was mainly affected by the fact that the occupancy rate of the dormitory averaged 71.4% year-round, and in some months was over 90%.

## 4 DEVELOPMENT AND CLOSING BALANCE OF FUNDS

The tabular section of the annual report provides an overview of fund generation and use for 2023 in Table 11, which is broken down by fund in parts 11.a–11.g of the AFR annexe.

### Table 11.a – Reserve Fund

In 2023 it was not generated, the balance of CZK 65 000 was generated in previous years.

### Table 11.b – Capital Asset Replacement Fund (CARF)

The main items that make up the CARF are accounting depreciation, amounting to CZK 33 083 000 for 2023. This depreciation is made up of assets acquired from own resources. Other items on the fund formation side are the allocation from the 2023 profit in the amount of CZK 12 650 000. By creating the CARF, USB creates a reserve for planned investments included in the long-term plan of USB. During the year, USB received contributions and grants of an investment nature amounting to CZK 251 002 000, which were spent from the fund in accordance with their purpose, a detailed breakdown of which is shown in the table below. CZK 31 000 000 was transferred from the ORF to the CARF. These are funds to co-finance the investment expenditure of OP RDE projects or to complement CARF resources for the purchase of investments.

The use of the Fund is broken down according to the purpose for which it is used. The amount of CZK 130 193 000 was invested in construction activities, CZK 66 241 000 in instrumentation and CZK 10 213 000 in other purchases. The volume of investment funds is significantly influenced by the funds received from the OP RDE projects. CZK 250 000 was transferred to ORF.

### Table 11.c – Scholarship Fund

The scholarship fund is generated from the tuition fees pursuant to Act No 111/1998, Section 58(3). In 2023, the University received a total of CZK 10 290 000 in fees for extended studies. Scholarships amounting to CZK 8 532 000 were transferred from the fund and are detailed in Table 9.

### Table 11.d – Remuneration Fund

In 2023, the fund was increased by CZK 354 000. And it was spent in the amount of CZK 1 011 000 and the balance on 31 December 2023 amounted to CZK 19 015 000.

### Table 11.e – Earmarked Resources Fund (ERF)

The Earmarked Resources 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 ERF 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 EDF was used for the purposes set out in the previous period. The balance of the fund as of 31 December 2023 was CZK 34 136 000. Table 4.1 on the following page provides an overview of the fund's generation in 2023 by type of grant title, with the largest share of funds for science and research.

### Table 11.f – USB Social Fund

In 2023, USB generated in the amount of 0%.

### Table 11.g – Operational Resources Fund (ORF)

This fund is made up of the unspent funds of the contribution from MEYS and the profit. In 2023, a total of CZK 207 422 000 was transferred to the fund, of which CZK 146 245 000 was transferred from the unspent contribution, CZK 599 000 from the CARF and CZK 941 000 from the profit. During 2023, the fund was spent in the amount of CZK 108 528 000, of which CZK 17 537 000 was used to cover operating costs, CZK 31 000 000 was transferred to the CARF and CZK 354 000 was transferred to the Bonus Fund.

**Table 4.1 Transfer of unspent grant to the ERF in 2023** in thousands of CZK

Transfers to the ERF S&R		Amount
MEYS		
in that	Institutional support – RVO (here IP)	15 802
	Earmarked support – SHER (here ÚP)	688
	Earmarked support – International cooperation	2
Other providers		
in that	GA CR	1 502
	TA CR	0
	Ministry of Agriculture	467
	Ministry of Health	163
	Other	823
Donations		4
<b>Total S&amp;R</b>		<b>19 451</b>
transfers to the ERF non-science		
Other providers		102
From abroad	Erasmus	2 275
Donations		0
<b>Total ignorance</b>		<b>2 377</b>
<b>Total</b>		<b>21 828</b>

## 5 THE STATE AND MOVEMENT OF ASSETS AND LIABILITIES

**Table 5.1 Fixed asset portfolio**

in thousands of CZK	
Fixed assets – intangible	Recorded value
Software	103 879
Valuable rights	526
Small intangible fixed assets recorded	1 420
Other intangible fixed assets	2 150
Intangible fixed assets in progress	196
<b>Total</b>	<b>108 171</b>

in thousands of CZK	
Fixed assets – tangible	recorded value
Land	235 346
Works of art and objects	2 780
Buildings	3 393 901
Tangible movable property and files	1 433 158
Animals	238
Small tangible fixed assets recorded	67 907
Other tangible fixed assets	18
Tangible fixed assets in progress	140 791
Advances made to STA	179
<b>Total</b>	<b>5 274 318</b>

in thousands of CZK	
Fixed assets – financial	recorded value
Shares and securities, other long-term financial assets	321

### Intangible fixed assets

The balance of intangible fixed assets increased by CZK 9 466 000 to a final balance of CZK 108 171 000. The balance of **software** as of 31 December 2023 amounted to CZK 103 879 000, which represents an increase of CZK 9 339 000 compared to the previous year, mainly due to technical evaluation of the FIS, VERSO and EGJE systems in use.

**The appraisable rights** remaining increased by CZK 127 000 year on year to a closing balance of CZK 526 000. These are newly classified patents.

The balance of small intangible fixed assets recorded in the balance sheet is still decreasing because small assets have been booked in off-balance sheet accounts since 1 January 2003 and are therefore only removed from the balance sheet account 018. As of 31 December 2023, it amounted to CZK 1 420 000.

**Other intangible fixed assets** remained the same as in 2022 at CZK 2 150 000.

### Tangible fixed assets

As of 31 December 2023, the balance of **buildings** amounted to CZK 3 393 901 000, which represents an increase compared to the previous year by CZK 159 796 000.

- FAT invested CZK 149 263 000 in the Chemistry Pavilion,
- FFPW invested CZK 9 087 000 in 'Barn in Říčná street',
- REC AK invested CZK 4 666 000 in the technical improvement of the academic library,

The value of **separate movable assets and files** as of 31 December 2023 amounted to CZK 1 433 158 000, which represents an increase of CZK 23 819 000 compared to the previous year.



In total, movable assets and files were acquired for CZK 62 263 000.

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

- Microfluidic system for encapsulation of NADIA cells CZK 2 997 000,
- Router Aruba CZK 8400 2 896 000,
- PCS Server No1 – CZK 2 879 000,
- Instrument for measuring spectral properties CZK 2 418 000,
- Continuous flow analyzer based on CFA CZK 2 001 000,
- PCS Server No2 – CZK 1 620 000,
- Automobile VW Transporter 6.1 TDI transmission; 9CZ7618 CZK 1 280 000,
- System for automatic analysis of nucleic acids CZK 1 194 000,
- 3D printer Sinterit Lisa X with accessories CZK 1 141 000,
- Car Škoda Superb L K 2,0TSI 206; automatic.4x4 CZK 1 121 000,
- Documentation system for gels and membranes BIO RAD CZK 1 088 000,
- Feed system CZK 1 003 000

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 constituent parts).

The value of **the animals of the basic herd** decreased to CZK 238 000.

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 the balance sheet account 028. As of 31 December 2023 it amounted to CZK 67 907 000, which is a decrease of CZK 2 689 000 compared to the previous year.

The value of **land** decreased by CZK 136 000 to CZK 235 436 000.

The balance of **works of art** as of 31 December 2023 remained the same as in 2022 at CZK 2 780 000.

### **Fixed assets in progress**

Of the group of accounts 04, balances were recorded mainly in account 0421 Buildings as of 31 December 2023. A balance of CZK 196 000 was also recorded in the account for the acquisition of intangible fixed assets

The value of construction in progress recognised in account 0421 amounted to CZK 124 985 000, i.e. and increased compared to 2022 mainly for the reasons set out below.

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

- REC: renovation of the Bobík Lecture Hall CZK 62 608 000,
- FED: Renovation of Dukelská, U Tří lvů CZK 24 380 000,
- FED: renovation of the Na Sádkách sports complex CZK 5 148 000,
- FED: renovation of Jeronýmova CZK 4 745 000,
- D&R: renovation of K2 2 881 000 CZK,
- FSC: renovation of building 'O' CZK 2 149 000,
- FHSS: Příst. Phase IV of the Vltava Building CZK1 870 000,
- FSC: renovation of 'A server room' CZK 1 675 000,
- FAT: Smart Agritech CZK1 500 000,
- FFPW: optical link CZK 999 000.

Costs incurred for the CPVTO building remain unchanged at CZK 1 981 000, the Globus roundabout at

CZK 101,000, the Aula event at CZK 6,928,000, and the FAT renovation of Hall J at CZK 520 000.

### **Recording of small assets on the off-balance sheet**

The balance of small intangible assets in the off-balance sheet account amounted to CZK 30 598 000, i.e. CZK 768 000 more than in the previous year.

The balance of small tangible assets amounted to CZK 535 126 000, an increase of CZK 40 421 000. Small tangible assets were purchased for CZK 40 410 000. The University acquired the small tangible assets both from operating resources (contribution) and from grants.

Small tangible assets worth CZK 13 120 000 at cost were disposed of. These were mainly existing worn out and outdated equipment of modernised classrooms.

### **Inventory of assets and liabilities**

Inventories at USB were carried out in 2023 in accordance with the Bursar's Ordinance No K 160/2023 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 constituent parts. The physical inventory of fixed assets was carried out as of 30 September 2023. The shortfall has not been reported.

As of 31 December 2023, there were no differences between the physical and accounting status of the assets found.

**The balance of long-term advances received** decreased by CZK 10 111 000 to CZK 120 957 000 as of 31 December 2023.

### **Receivables past due**

As of 31 December 2023, receivables from customers were CZK 2 092 000 overdue, of which CZK 1 554 000 overdue within 180 days, CZK 143 000 within 360 days and CZK 395 000 over 360 days. Receivables are recovered on the basis of reminders to debtors or handing over to the legal office for recovery.

Within other receivables, we record overdue receivables of CZK 4 723 000 as of 31 December 2023, of which a significant part is 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 has been made for these receivables

### **Liabilities past due**

In the suppliers account we record total overdue liabilities of CZK 19 962 000, of which CZK 5 831 000 are overdue within 90 days.



## **6 CONCLUSION**

### **6.1 Control activities**

#### **6.1.1 Internal control activities**

Within the internal control system, USB ensures financial control based on the legislative provisions currently in force, namely Act No 320/2001 on financial control in public administration, as amended, and the Implementing Decree No 416/2004 of the Ministry of Finance. Management control at USB is ensured through the managers or their delegated staff who ensure the direct implementation of operations. The control of planned and prepared operations at USB is defined by the Rector's Ordinance on the implementation of the internal and control system R 66 of October 2006 and the Bursar's Ordinance No K33 of 4 January 2010, which governs 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 an external control performed by external entities. Responsibility for the establishment and maintenance of the internal system according to Section 25, Act 320/2001, on financial control, rests with the senior staff under 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 Office. 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 2023 are described in more detail in the USB Annual Activity Report 2023, and a summary of the most significant findings and recommendations is included in the Annual Activity Report of the Internal Audit Office.

#### **Financial controls**

The University of South Bohemia in České Budějovice also carried out internal financial audits focused on the accounting records and 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 responsible persons.

#### **6.1.2 External audit activity in the area of management**

In 2023, the following management-related audits were carried out at USB by external auditing bodies:

Part of	Control org	Fund/programme	Project number	Type of control (audit)
REC	MF	Cooperation Programme Austria – Czech Republic 2014 – 2020	ATCZ221	operation audit
FAR USB	MEYS	Grants to support Czech language teaching for foreign students participants in the courses of the Summer School of Slavic Studies in 2021	SSSS 2021	management of public funds provided by grants
FAR USB	City of Týn nad Vltavou	Non-investment grants from the budget of the town of Týn nad Vltavou in 2022	Control of grant No 2023D0008	public audit
FAR USB	City of Týn nad Vltavou	Non-investment grants from the budget of the town of Týn nad Vltavou in 2023	Control of grant No 2023D0124	public audit
FSC	CENT	Interreg Austria – Czech Republic	ATCZ279	audit of the overall project implementation
FFPW USB+ FSC	GACR	GACR	19-20012S; 19-20168S; 20-06065S; 20-09103S; 20-14030S; 20-16111S; 20-10222S; 20-02067Y; 20-14704Y; 20-21259J; 21-02532S; 21-03305S; 21-11299S; 21-16508J; 21-04023K; 21-10185M; 22-08680L; 22-02972S; 22-20650S; 22-25396S (FSC) 20-09951S (FFPW USB)	audit of the management grant funds
FHSS USB	VZP Regional branch in Pilsen, MUDr. Fantová	Clinical workplace of the faculty for instruction and practical training of students	not relevant	VZP audit, 18.10.2023
FHSS USB+ RECT USB	MEYS	CZ.02.2.67/0.0/0.0/16_016/00 02409 called Simulation centre for medical disciplines of the Faculty of Health and Social Sciences of the University of South Bohemia in České Budějovice.		No 000085-2023/OPVV
FFPW	MFCR	Interreg Austria-Czech Republic	ATC221	Audit operation
FFPW	CRR	Interreg Austria-Czech Republic	KFED-01-335	public audit
FFPW	INTEREXPERT Nonprofit Sector, Inc,	H2020	871 108	financial audit of the project
FFPW	SZIF	Fisheries Operational Programme	EN.10.2.101/2.1/0.0 /17_011/0000458	ex-post
FFPW	SZIF	Fisheries Operational Programme	EN.10.2.101/2.1/0.0 /19_016/0000983	audit of the physical implementation of the project (AFIP)
FFPW	SZIF	Fisheries Operational Programme	EN.10.2.101/2.1/0.0 /19_016/0000985	audit of the physical implementation of the project (AFIP)
FFPW	SZIF	Fisheries Operational Programme	EN.10.2.101/2.1/0.0 /20_018/0001225	audit of the physical implementation of the project (AFIP)
FFPW	SZIF	Fisheries Operational Programme	EN.10.2.101/2.1/0.0 /21_019/0001365	audit of the physical implementation of the project (AFIP)

FFPW	SAO	Fisheries Operational Programme	EN.10.2.101/2.1/0.0/17_011/0000454	Audit No 22/15 'State and EU funds earmarked for the support of fisheries in the Czech Republic from the Operational Fisheries Programme 2014–2020'
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FFPW	SAO	Fisheries Operational Programme	EN.10.2.101/2.1/0.0/17_011/0000457	Audit No 22/15 'State and EU funds earmarked for the support of fisheries in the Czech Republic from the Operational Fisheries Programme 2014–2020'
FFPW	SAO	Fisheries Operational Programme	EN.10.2.101/2.1/0.0/18_013/0000789	Audit No 22/15 'State and EU funds earmarked for the support of fisheries in the Czech Republic from the Operational Fisheries Programme 2014–2020'
FFPW	SAO	Fisheries Operational Programme	EN.10.2.101/2.1/0.0/18_013/0000792	Audit No 22/15 'State and EU funds earmarked for the support of fisheries in the Czech Republic from the Operational Fisheries Programme 2014–2020'
FFPW	SAO	Fisheries Operational Programme	EN.10.5.109/5.2/4.0/18_012/0000590	Audit No 22/15 'State and EU funds earmarked for the support of fisheries in the Czech Republic from the Operational Fisheries Programme 2014–2020'
FFPW	GACR	CR Grant Agency	20-099515	financial audit of the project
FFPW	GACR	CR Grant Agency	20-161115	financial audit of the project

### Evaluation of measures from the previous year's inspections

On the basis of the inspections carried out in 2023, appropriate measures were taken and administrative and technical corrections of the identified deficiencies were made on the basis of the recommendations of the individual inspection bodies.

## 6.2 USB funding in 2023

USB funding is mostly based on the contribution from the state budget for educational and creative activities, as well as on the support of 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), as well as in the form of earmarked support for S&R 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 and projects obtained from other chapters of the state budget or funds directly obtained from abroad.

Additional sources of USB further derive from the range of services and goods provided by the core and ancillary activities (student services, contract research, consultancy, accommodation and catering, etc.). Resources from the ever-expanding range of lifelong learning courses also contribute significantly.

Efforts were also made by MEYS to strengthen the budget of public higher education institutions for 2023. As a result, in 2023 there was an increase in resources in the level of the approved MEYS budget breakdown for public higher education institutions, and for USB the year-on-year increase in contribution amounted to approx. CZK 23m. The increase in the amount of institutional support to LCDRO was approximately CZK 32m. Thus, we can speak of a positive financial development for 2023, much needed to ensure the quality operation of the university.

The main USB budget is then based on the internal rules for its preparation – the USB Budget Methodology. The Methodology contains the procedures for calculating the volume of the contribution



to educational and creative activities and the LCDRO grant for individual USB faculties, the specification of earmarked items intended for the financial provision of strategic areas, as well as the draft budget of the central facilities, including the distribution of resources for its provision. The draft

of the Budget Methodology for a given calendar year is prepared by the USB management, based in particular on the USB's strategic objectives, the current need to secure resources for funding selected activities, the situation in the funding of higher education institutions and the expected development of the volume of resources for USB.

Of the funds provided under indicator A+K (contribution to educational and creative activities), 5% is allocated to support the USB Strategic Priorities (FSP).

The resources of indicator A after the 5% separation for FSP are distributed among the faculties in the proportions of the previous (90%), with a smaller part of the resources (10%) being distributed according to the established allocation key (the number of students in the standard period of study and the KEN of their degree programmes as of 15 May of the previous year).

Within the framework of indicator K, the Methodology works partly with the criteria used by MEYS, partly with its own criteria, taking into account the internal priorities of USB.

The grant for LCDRO is mostly distributed according to the ratios from the previous year, part of it is then distributed according to the publication performance and research grants received, part is allocated for the support and development of research teams, co-financing of large infrastructures – CENAKVA and the Centre for Polar Ecology, and a small part is allocated for extraordinary LCDRO (postdoctoral positions and small faculty projects), funding of scientific databases and ensuring the operation of the USB Publishing House.

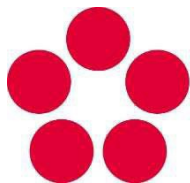
## 6.3 The impact of inflation and rising energy prices

	2022	2023	Increase (+)/decrease (-)
Electricity (LV, HV)	32 600	31 112	- 1 488
Gas	1 406	2 164	758
Water, sewerage	6 436	8 018	1 582
Other energy (heat, hot utility water, cold)	18 158	17 475	- 683
Total [000 CZK]	<b>58 600</b>	<b>58 769</b>	<b>169</b>

The purchase of electricity and natural gas commodities is carried out by USB in cooperation with other higher education institutions for the following calendar year.

Approximately ¼ of the total electricity consumption is drawn by USB from the high voltage (HV) voltage level. The remaining approx. ¾ of the total electricity consumption is taken by USB from the low voltage (LV) voltage level. There is no significant year-on-year price increase for HV. For LV in the spot price regime, USB has negotiated prices below the price ceiling set by the government regulation. The adverse impact of energy price increases can be expected in 2024 mainly due to the increase in the regulated constituent parts of electricity prices. For natural gas, the spot regime has also been tendered for the period 2023. For 2023, the water supplier has increased water and sewerage charges by about 8.4% compared to 2022. For 2023, Teplárna CB increased prices by approx. +15% compared to the previous year 2022. The year-on-year comparison of the resulting prices for thermal energy showed a year-on-year decrease in thermal energy consumption of approx. 6.2.

The effects of inflation are tangible, in operating expenses and in the cost of personal expenses for USB employees.



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

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# Annual Financial Report 2023

## Tabular annexe

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Table 1 Balance sheet

Balance sheet <sup>(1)</sup>				
Annexe 1 to Decree No 504/2002 as amended				
Individual items are reported in thousands of CZK (Section 4(3))	account / total <sup>(2)</sup>	row <sup>(3)</sup>	status as of 1.1. <sup>(4)</sup>	as of 31.12.(4)
ASSETS	SSE		col. 1	col. 2
A. Total fixed assets	r.2+10+21+28	0001	2 938 524	2 971 802
I. Total intangible fixed assets	r.3 to 9	0002	98 705	108 171
1.Intangible results of research and development	012	0003	0	0
2.Software	013	0004	94 539	103 879
3.Valuable rights	014	0005	399	526
4.Small intangible fixed assets	018	0006	1 420	1 420
5.Other intangible fixed assets	019	0007	2 150	2 150
6.Intangible fixed assets in progress	041	0008	196	196
7.Advances made for intangible fixed assets	051	0009	0	0
II. Total tangible fixed assets	r.11 to 20	0010	5 104 061	5 274 139
1.Land	031	0011	235 482	235 346
2.Works of art, objects and collections	032	0012	2 780	2 780
3.Buildings	021	0013	3 234 105	3 393 901
4.Tangible movable assets and their sets	022	0014	1 409 339	1 433 158
5.Production units of permanent crops	025	0015	0	0
6.Adult animals and their groups	026	0016	323	238
7.Small tangible fixed assets	028	0017	70 596	67 907
8.Other tangible fixed assets	029	0018	18	18
9.Tangible fixed assets in progress	042	0019	151 239	140 791
10.Advances made for fixed assets	052	0020	179	0
III. Total non-current financial assets	r.22 to 27	0021	101	321
1.Shares – controlled or controlling person	061	0022	0	0
2.Shares – significant influence	062	0023	0	0
3.Debt securities held to maturity	063	0024	51	51
4.Loans to organisational units	066	0025	0	0
5.Other long-term borrowings	067	0026	0	0
6.Other non-current financial assets	069	0027	50	270
IV. Total fixed asset allowances	r.29 to 39	0028	-2 264 343	-2 410 829
1.Rights to intangible results of research and development	072	0029	0	0
2.Software rights	073	0030	-83 033	-90 524
3.Rights to valuable rights	074	0031	0	0
4.Allowances for small intangible fixed assets	078	0032	-1 420	-1 420
5.Rights to other intangible fixed assets	079	0033	-2 198	-2 486
6.Rights to buildings	081	0034	-944 758	-1 014 272
7.Rights to individual tangible movable things and a set of tangible movable things	082	0035	-1 162 075	-1 234 003
8.Perennial crop plantation rights	085	0036	0	0
9.Entitlements to basic stock and draught animals	086	0037	-245	-199
10.Allowances for small tangible fixed assets	088	0038	-70 596	-67 907
11.Allowances for other tangible fixed assets	089	0039	-18	-18
B. Total current assets	r.41+51+71+79	0040	1 401 354	1 609 397
I. Total stocks	r.42 to 50	0041	12 102	13 595
1.Material in stock	112	0042	2 905	2 388
2.Material on the way	119	0043	6	0
3.Unfinished production	121	0044	0	0
4.Semi-finished products of own production	122	0045	0	0
5.Products	123	0046	566	1 353
6.Young and other animals and their groups	124	0047	3 952	4 814
7.Goods in stock and in stores	132	0048	4 674	5 041
8.Goods on the way	139	0049	0	0
9.Advances made on stocks	z 314	0050	0	0
II. Total receivables	r.52 to 70	0051	462 505	425 212
1.Customers	311	0052	6 303	5 593
2.Bills of exchange for collection	312	0053	0	0
3.Receivables for discounted securities	313	0054	0	0
4.Operating advances made	z 314	0055	13 983	18 018
5.Other receivables	315	0056	1 326	1 363
6.Receivables from employees	335	0057	737	410
7.Receivables from social security and public health insurance institutions	336	0058	0	0
8.Income tax	341	0059	0	0
9.Other direct taxes	342	0060	0	0
10.Value added tax	343	0061	0	0
11.Other taxes and fees	345	0062	0	0
12.Claims for grants and other settlements with the state budget	346	0063	-1 665	-3 552
13.Claims for grants and other settlements with the budget of local authorities	348	0064	0	0
14.Receivables from partners associated in the company	358	0065	0	0
15.Receivables from fixed futures and options	373	0066	0	0
16.Receivables from issued bonds	375	0067	0	0
17.Other receivables	378	0068	272 233	272 202
18.Assumed accounts active	388	0069	176 047	137 437
19.Allowance for receivables	391	0070	-6 459	-6 260
III. Total current financial assets	r.72 to 78	0071	918 614	1 159 934
1.Cash in hand	211	0072	3 259	1 049
2.Price lists	213	0073	392	6
3.Funds in accounts	221	0074	914 963	1 158 879
4.Equity securities to be traded	251	0075	0	0
5.Debt securities for trading	253	0076	0	0
6.Other securities	256	0077	0	0
7.Money on the way	261	0078	0	0
IV. Total other assets	r.80 to 81	0079	8 133	10 656
1.Deferred costs	381	0080	8 071	9 759
2.Deferred income	385	0081	62	896
Total assets	r. 1+40	0082	4 339 878	4 581 199

LIABILITIES			col. 3	col. 4
A. Total own resources	r.84+88	0083	3 934 376	4 190 217
I. Total assets	r.85 to 87	0084	3 923 588	4 177 915
1.Equity	901	0085	2 963 743	2 997 203
2.Funds	911	0086	959 845	1 180 712
3.Valuation differences on revaluation of financial assets and liabilities	921	0087	0	0
II. Total financial result	r.89 to 91	0088	10 788	12 302
1.Profit and loss statement <sup>(5)</sup>	963	0089	0	12 302
2.Financial result in the approval procedure <sup>(6)</sup>	931	0090	10 788	0
3.Undistributed profit, unreimbursed loss of previous years	932	0091	0	0
B. Total foreign resources	r.93+95+103+127	0092	405 498	390 983
I. Total reserves	r.94	0093	0	0
1.Reserves	941	0094	0	0
II. Total non-current liabilities	r.96 to 102	0095	131 068	120 957
1.Long-term loans	951	0096	0	0
2.Bonds issued	953	0097	0	0
3.Rental liabilities	954	0098	0	0
4.Long-term advances received	955	0099	131 068	120 957
5.Long-term notes payable	958	0100	0	0
6.Passive accounts	z389	0101	0	0
7.Other non-current liabilities	959	0102	0	0
III. Total current liabilities	r.104 to 126	0103	205 820	219 272
1.Suppliers	321	0104	71 928	80 542
2.Bills of exchange for payment	322	0105	0	0
3.Advances received	324	0106	14 312	26 173
4.Other liabilities	325	0107	33	14
5.Employees	331	0108	60 250	59 275
6.Other payables to employees	333	0109	1 887	1 421
7.Liabilities to social security and public health insurance institutions	336	0110	31 709	31 638
8.Income tax	341	0111	0	0
9.Other direct taxes	342	0112	6 755	6 544
10.Value added tax	343	0113	-4 901	-1 889
11.Other taxes and fees	345	0114	248	186
12.Liabilities in relation to the state budget	346	0115	0	0
13.Liabilities in relation to the budget of local government bodies	348	0116	0	0
14.Liabilities from subscribed outstanding securities and shares	367	0117	0	0
15.Liabilities to associates of the company	368	0118	0	0
16.Commitments on fixed futures and options	373	0119	0	0
17.Other liabilities	379	0120	17 966	9 656
18.Short-term loans	231	0121	0	0
19.Discount loans	232	0122	0	0
20.Short-term bonds issued	241	0123	0	0
21.Own bonds	255	0124	0	0
22.Deferred credits	z389	0125	5 633	5 713
23.Other short-term financial assistance	249	0126	0	0
IV. Total other liabilities	r.128 to 129	0127	68 610	50 754
1.Deferred expenditure	383	0128	6 565	4 760
2.Deferred income	384	0129	62 045	45 993
Total liabilities	r.83+92	0130	4 339 874	4 581 199

#### Notes

(1) The preparation of the 'Balance Sheet' is governed by Section 5 and Sections 7 to 25 of Decree

(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 mandatory

(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 at the last day of the accounting period.

(6) The liability item 'A.II.2. Financial result pending approval' shall be reported only as at the first day of the accounting period.

Table 2 Profit and loss statement

Profit and loss statement <sup>(1)</sup>				
Annexe 2 to Decree No 504/2002, as amended				
Individual items are reported in thousands of CZK (Section4(3))	account / total <sup>(2)</sup>	row <sup>(3)</sup>	core activity <sup>(4)</sup>	operating/ ancillary activity <sup>(4)</sup>
<b>A. Costs</b>			<b>col. 1</b>	<b>col.2</b>
I. Purchases consumed and services purchased	r.2 to 7	0001	356 820	21 240
1.Consumption of materials, energy and other non-stored supplies	501,502,503	0002	172 073	12 699
2.Goods sold	504	0003	577	2 596
3.Repair and maintenance	511	0004	19 176	639
4.Travel costs	512	0005	28 384	504
5.Representation costs	513	0006	3 763	342
6.Other services	518	0007	132 847	4 459
II.Changes in inventories of own operations and capitalisation	r.9 to 11	0008	-1 194	-1 614
7.Change in inventories of own operations	56	0009	-13	-1 557
8.Capitalisation of materials, goods and intra-organisational services	571,572	0010	-1 181	-57
9.Capitalisation of fixed assets	573,574	0011	0	0
III.Personnel costs	r.13 to 17	0012	1 208 270	22 754
10.Payroll costs	521	0013	801 967	16 884
11.Statutory social insurance	524	0014	263 007	5 393
12.Other social insurance	525	0015	0	0
13.Statutory social costs	527	0016	171	0
14.Other social costs	528	0017	143 126	476
IV.Taxes and fees	r.19	0018	616	2
15.Taxes and fees	53	0019	616	2
V.Other costs	r.21 to 27	0020	241 785	4 363
16.Contractual penalties and interest on late payment, other fines and penalties	541,542	0021	749	0
17.Write-off of bad debts	543	0022	536	0
18.Interest expense	544	0023	69	0
19.Foreign exchange losses	545	0024	2 553	56
20.Gifts	546	0025	215	0
21.Losses and damages	548	0026	3	6
22.Other other costs	549	0027	237 661	4 302
VI.Depreciation, assets sold, creation of provisions and valuation allowances	r.29 to 33	0028	172 074	812
23.Depreciation of fixed assets	551	0029	172 144	805
24.Fixed assets sold	552	0030	137	0
25.Securities and shares sold	553	0031	0	0
26.Material sold	554	0032	0	0
27.Generation and use of provisions and valuation allowances	556,558,559	0033	-206	7
VII.Total contributions provided	r.35	0034	627	7
28.Provided membership contributions and contributions from the settlement between org. parts	581	0035	627	7
VIII.Total income tax	r.37	0036	0	0
29.Income tax	59	0037	0	0
Total costs	r.1+8+12+18+20+28+34+36	0038	1 978 998	47 563
<b>B. Revenue</b>				
I.Operating grants	r.41	0040	1 573 858	50
1.Operating grants	691	0041	1 573 858	50
II.Contributions received	r.43 to 45	0042	875	12
2.Contributions received cleared between organisational units	681	0043	0	0
3.Contributions (donations) received	682	0044	875	12
4.Membership fees received	684	0045	0	0
III.Total revenue from own performance and goods	601,602,604	0046	120 032	59 238
IV.Total other income	r.48 to 53	0047	277 643	1 202
5.Contractual penalties, default interest, other fines and penalties	641,642	0048	355	0
6.Payments for written-off receivables	643	0049	0	0
7.Yield interest	644	0050	32 937	0
8.Exchange rate gains	645	0051	2 407	14
9.Settlement of funds	648	0052	40 844	239
10.Other other income	649	0053	201 099	949
V.Proceeds from the sale of assets	r.55 to 59	0054	534	5 419
11.Proceeds from the sale of intangible and tangible fixed assets	652	0055	521	5 387
12.Proceeds from the sale of securities and shares	653	0056	0	0
13.Revenue from the sale of materials	654	0057	13	32
14.Income from short-term financial assets	655	0058	0	0
15.Income from non-current financial assets	657	0059	0	0
Total revenue	r.40+42+46+47+54	0060	1 972 942	65 921
<b>C. Financial result before tax</b>	r.60 – 38+36	0061	-6 056	18 358
<b>D. Financial result after tax</b>	r.61 – 36	0062	-6 056	18 358
			<b>Core + operating activity</b>	
<b>Total financial result before tax</b>	r.61/col.1+61/col.2	0063	12 302	
<b>Financial result after tax total</b>	r.62/col.1+62/col.2	0064	12 302	

## Notes

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

(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 2a Profit and loss statement 2023 excluding D&amp;R

Profit and loss statement (1)

Annex 2 to Decree No 504/2002, as amended

Individual items are reported in thousands of CZK (Section4(3))	account / total (2)	row (3)	core activity (4)	ancillary activity (4)
<b>A. Costs</b>			<b>col. 1</b>	<b>col.2</b>
I. Purchases consumed and services purchased	r.2 to 7	0001	331 629	12 182
1.Consumption of materials, energy and other non-stored supplies	501,502,503	0002	150 542	6 128
2.Goods sold	504	0003	612	121
3.Repair and maintenance	511	0004	18 423	636
4.Travel costs	512	0005	28 382	504
5.Representation costs	513	0006	3 742	342
6.Other services	518	0007	129 927	4 451
II.Changes in inventories of own operations and capitalisation	r.9 to 11	0008	-1 157	-1 614
7.Change in inventories of own operations	56	0009	-13	-1 557
8.Capitalisation of materials, goods and intra-organisational services	571,572	0010	-1 144	-57
9.Capitalisation of fixed assets	573,574	0011	0	0
III.Personnel costs	r.13 to 17	0012	1 180 434	13 605
10.Payroll costs	521	0013	781 487	10 352
11.Statutory social insurance	524	0014	255 921	3 155
12.Other social insurance	525	0015	0	0
13.Statutory social costs	527	0016	161	0
14.Other social costs	528	0017	142 866	98
IV.Taxes and fees	r.19	0018	607	2
15.Taxes and fees	53	0019	607	2
V.Other costs	r.21 to 27	0020	449 374	5 487
16.Contractual penalties and interest on late payment, other fines and penalties	541,542	0021	749	0
17.Write-off of bad debts	543	0022	536	0
18.Interest expense	544	0023	69	0
19.Foreign exchange losses	545	0024	2 553	56
20.Gifts	546	0025	215	0
21.Losses and damages	548	0026	0	0
22.Other other costs	549	0027	199 863	4 302
VI.Depreciation, assets sold, creation of provisions and valuation allowances	r.29 to 33	0028	160 626	546
23.Depreciation of fixed assets	551	0029	160 695	539
24.Fixed assets sold	552	0030	137	0
25.Securities and shares sold	553	0031	0	0
26.Material sold	554	0032	0	0
27.Generation and use of provisions and valuation allowances	556,558,559	0033	-206	7
VII.Total contributions provided	r.35	0034	627	7
28.Provided.membership contributions and contributions from the settlement between org. parts	581	0035	627	7
VIII.Total income tax	r.37	0036	0	0
29.Income tax	59	0037	0	0
Total costs	r.1+8+12+18+20+28+34+36	0038	1 912 347	28 961
<b>B. Revenue</b>				
I.Operating grants	r.41	0040	1 571 399	50
1.Operating grants	691	0041	1 571 399	50
II.Contributions received	r.43 to 45	0042	875	12
2.Contributions received cleared between organisational units	681	0043	0	0
3.Contributions (donations) received	682	0044	875	12
4.Membership fees received	684	0045	0	0
III.Total revenue from own performance and goods	601,602,604	0046	45 891	33 195
IV.Total other income	r.48 to 53	0047	274 068	1 197
5.Contractual penalties, default interest, other fines and penalties	641,642	0048	290	0
6.Payments for written-off receivables	643	0049	0	0
7.Interest income	644	0050	32 937	0
8.Exchange rate gains	645	0051	2 407	14
9.Settlement of funds	648	0052	40 844	239
10.Other other income	649	0053	197 590	944
V.Proceeds from the sale of assets	r.55 to 59	0054	534	5 419
11.Proceeds from the sale of intangible and tangible fixed assets	652	0055	521	5 387
12.Proceeds from the sale of securities and shares	653	0056	0	0
13.Revenue from the sale of materials	654	0057	13	32
14.Income from short-term financial assets	655	0058	0	0
15.Income from non-current financial assets	657	0059	0	0
Total revenue	r.40+42+46+47+54	0060	1 892 768	39 872
<b>C. Financial result before tax</b>	r.60 – 38+36	0061	-19 580	10 912
<b>D. Financial result after tax</b>	r.61 – 36	0062	-19 580	10 912
			<b>Core + operating activity</b>	
<b>Total financial result before tax</b>	r.61/col.1+61/col.2	0063	-8 668	
<b>Financial result after tax total</b>	r.62/col.1+62/col.2	0064	-8 668	

## Notes

- (1) The preparation of the 'Profit and Loss Statement' is governed by Section 6 and Sections 26 to 28 of Decree
- (2) The Decree only provides for the labelling 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 mandatory
- (4) The data shall be filled in to the nearest thousand without decimal places.

## Control binding

The item 'Total financial result after tax' must be equal to the item A.II.1 'Profit and loss statement' shown in the liabilities of the balance sheet (in case of inequality, the cell is filled in red).

Table 2.b Profit and loss statement 2023 D&amp;R

Profit and loss statement (1)				
Annex 2 to Decree No 504/2002, as amended				
Individual items are reported in thousands of CZK (Section4(3))	account / total (2)	row (3)	core activity (4)	operating/ additional activity (4)
A. Costs			col. 1	col.2
I. Purchases consumed and services purchased	r.2 to 7	0001	25 191	9 058
1.Consumption of materials, energy and other non-stored supplies	501,502,503	0002	21 531	6 572
2.Goods sold	504	0003	-35	2 475
3.Repair and maintenance	511	0004	753	3
4.Travel costs	512	0005	2	0
5.Representation costs	513	0006	20	0
6.Other services	518	0007	2 920	8
II.Changes in inventories of own operations and capitalisation	r.9 to 11	0008	0	0
7.Change in inventories of own operations	56	0009	0	0
8.Capitalisation of materials, goods and intra-organisational services	571,572	0010	0	0
9.Capitalisation of fixed assets	573,574	0011	0	0
III.Personnel costs	r.13 to 17	0012	27 837	9 148
10.Labour costs	521	0013	20 480	6 531
11.Statutory social insurance	524	0014	7 086	2 239
12.Other social insurance	525	0015	0	0
13.Statutory social costs	527	0016	11	0
14.Other social costs	528	0017	260	378
IV.Taxes and fees	r.19	0018	9	0
15.Taxes and fees	53	0019	9	0
V.Other costs	r.21 to 27	0020	2 166	129
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	3	5
22.Other other costs	549	0027	2 163	124
VI.Depreciation, assets sold, creation of provisions and valuation allowances	r.29 to 33	0028	11 449	266
23.Depreciation of fixed assets	551	0029	11 449	266
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	r.35	0034	0	0
28.Provided.membership contributions and contributions from the settlement between org. parts	581	0035	0	0
VIII.Total income tax	r.37	0036	0	0
29.Income tax	59	0037	0	0
Total costs	r.1+8+12+18+20+28+34+36	0038	66 652	18 601
B. Revenue				
I.Operating grants	r.41	0040	2459	0
1.Operating grants	691	0041	2459	0
II.Contributions received	r.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	74142	26 043
IV.Total other income	r.48 to 53	0047	3 574	5
5.Contractual penalties, default interest, other fines and penalties	641,642	0048	65	0
6.Payments for written-off receivables	643	0049	0	0
7.Interest income	644	0050	0	0
8.Exchange rate gains	645	0051	0	0
9.Settlement of funds	648	0052	0	0
10.Other other income	649	0053	3 509	5
V.Proceeds from the sale of assets	r.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	0	0
13.Revenue from the sale of materials	654	0057	0	0
14.Income from short-term financial assets	655	0058	0	0
15.Income from non-current financial assets	657	0059	0	0
Total revenue	r.40+42+46+47+54	0060	80 175	26 048
C. Financial result before tax	r.60 – 38+36	0061	13 523	7 447
D. Financial result after tax	r.61 – 36	0062	13 523	7 447
			Core + operating activity	
Total financial result before tax	r.61/col.1+61/col.2	0063	20 970	
Financial result after tax total	r.62/col.1+62/col.2	0064	20 970	

## Notes

- (1) The preparation of the 'Profit and Loss Statement' is governed by Section 6 and Sections 26 to 28 of Decree
- (2) The Decree only provides for the labelling 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 mandatory
- (4) The data shall be filled in to the nearest thousand without decimal places. Summary cells are locked.

## Audit link

The item 'Total financial result after tax' must be equal to the item A.II.1 'Profit and loss statement' shown in the liabilities of the balance sheet.



**Table 3 Economic result (ER) – Operating result**

(000 CZK)

<b>PHEI constituent parts <sup>(1)</sup></b>	<b>ER from core activities (2)</b>	<b>ER from ancillary activities (2)</b>	<b>Total ER (2)</b>
Rectorate and associated constituent parts	-11 150	2 774	-8 376
Dormitories and Refectories	13 523	7 447	20 970
Faculty of Education	23	1 286	1 309
Faculty of Theology	776	2	779
Faculty of Agriculture	-8 326	216	-8 110
Faculty of Science	310	518	827
Faculty of Health and Social Sciences	239	119	358
Faculty of Fisheries and Protection of Waters	-2 101	5 764	3 662
Faculty of Arts	693	0	693
Faculty of Economics	-138	232	94
Preschool facility	95	0	95
<b>T o t a l (3)</b>	<b>-6 056</b>	<b>18 358</b>	<b>12 302</b>

## Notes

(1) The breakdown is given according to Section 22(1)(a) of Act No111/1998 Number of lines to be extended as necessary.

Table 4 Cash flow statement 2023

Structure of the total CASH FLOW	No	Previous period	Current period	Difference	Impact on CF
<b>Economic result of the current year</b>	<b>001</b>	<b>10 788</b>	<b>12 302</b>	<b>1 514</b>	<b>1 514</b>
Depreciation of fixed assets	002	180 425	172 886	-7 539	-7 539
Regulation-driven reserves	003	0	0	0	0
Deferred liabilities	004	74 243	56 466	-17 777	-17 777
Prepaid expenditures	005	6 565	4 760	-1 805	-1 805
Deferred income	006	62 045	45 993	-16 052	-16 052
Passive exchange rate differences	007	0	0	0	0
Accrued liabilities	008	5 633	5 713	80	80
Accrued assets	009	184 180	148 093	-36 088	36 088
Prepaid expenditures	010	8 071	9 759	1 688	-1 688
Deferred income	011	62	896	834	-834
Active exchange rate differences	012	0	0	0	0
Accrued revenues	013	176 047	137 437	-38 610	38 610
Total receivables	014	275 542	286 781	11 239	-11 239
From the business dealings	015	10 696	23 981	13 285	-13 285
To association participants	016	0	0	0	0
To 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	-1 665	-3 552	-1 887	1 887
In relation to the budget of the bodies of the TSU	023	0	0	0	0
To employees	024	737	410	-327	327
Other receivables	025	272 233	272 202	-31	31
Allowance for receivables	026	-6 459	-6 260	199	-199
Securities	027	392	6	-386	386
Equity securities	028	0	0	0	0
Debt securities 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	9 867	11 126	1 494	-1 494
Material in stock and on the way	032	2 910	2 388	-522	522
Work in progress and semi-finished products of own production	033	0	0	0	0
Products	034	566	1 353	787	-787
Animals	035	3 952	4 814	862	-862
Goods in stock and on the way	036	4 674	5 041	367	-367
Advances made on stocks	037	0	0	0	0
Short-term liabilities	038	200 187	213 560	13 373	13 373
Suppliers	039	71 928	80 542	8 614	8 614
Bills of exchange for payment	040	0	0	0	0
Advances received	041	14 312	26 173	11 861	11 861
Other liabilities	042	33	14	-19	-19
Staff	043	60 250	59 275	-975	-975
Other payables to employees	044	1 887	1 421	-466	-466
To the institutions of the social security and health insurance	045	31 709	31 638	-71	-71
Income tax	046	0	0	0	0
Other direct taxes	047	6 755	6 544	-211	-211
Value added tax	048	-4 901	-1 889	3 012	3 012
Other taxes and fees	049	248	186	-62	-62
In relation to the state budget	050	0	0	0	0
In relation to the budget of the TSU	051	0	0	0	0
To the participants of the association	052	0	0	0	0
Other commitments	053	17 966	9 656	-8 310	-8 310
Short-term bank loans	054	0	0	0	0
Financial assistance received	055	0	0	0	0
<b>Operating cash flow</b>	<b>056</b>	<b>935 624</b>	<b>901 220</b>	<b>-34 170</b>	<b>13 312</b>

Intangible fixed assets	057	98 705	108 171	9 466	-9 466
Intangible results of research and development	058	0	0	0	0
Software	059	94 539	103 879	9 340	-9 340
Objects of assessable rights	060	399	526	127	-127
Small intangible fixed assets	061	1 420	1 420	0	0
Other intangible fixed assets	062	2 150	2 150	0	0
Intangible investments in progress	063	196	196	0	0
Advances made for intangible fixed assets	064	0	0	0	0
Total corrections	065	-86 651	-94 430	-7 779	7 779
Intangible results of research activities	066	0	0	0	0
About the software	067	-83 033	-90 524	-7 491	7 491
Objects of assessable rights	068	0	0	0	0
Small intangible fixed assets	069	-1 420	-1 420	0	0
Other intangible fixed assets	070	-2 198	-2 486	-288	288
Tangible fixed assets	071	5 104 061	5 274 139	170 078	-170 078
Land	072	235 482	235 346	-136	136
Works of art and collections	073	2 780	2 780	0	0
Buildings	074	3 234 105	3 393 901	159 796	-159 796
Separate movable items and sets of movable items	075	1 409 339	1 433 158	23 819	-23 819
Production units of permanent crops	076	0	0	0	0
Basic herd and draft animals	077	323	238	-85	85
Small tangible fixed assets	078	70 596	67 907	-2 690	2 690
Other tangible fixed assets	079	18	18	0	0
Tangible investments in progress	080	151 239	140 791	-10 448	10 448
Advances made for tangible fixed assets	081	179	0	-179	179
Total corrections	082	-2 177 695	-2 316 399	-138 704	138 704
Buildings	083	-944 758	-1 014 272	-69 513	69 513
Movable property and sets of movable property	084	-1 162 075	-1 234 003	-71 929	71 929
Production units of permanent crops	085	0	0	0	0
Basic herd and draft animals	086	-247	-199	49	-49
Small tangible fixed assets	087	-70 596	-67 907	2 690	-2 690
Other tangible fixed assets	088	-18	-18	0	0
Adjustment by excluding depreciation	089	0	0	0	7 539
Non-current financial assets	090	101	321	220	-220
Equity securities and deposits – decisive influence	091	0	0	0	0
Equity securities and deposits – significant influence	092	0	0	0	0
Other long-term securities and deposits	093	51	51	0	0
Loans to group companies	094	0	0	0	0
Other non-current financial assets	095	50	270	220	-220
<b>Cash flow – investment activity</b>	096	<b>2 938 521</b>	<b>2 971 802</b>	<b>33 282</b>	<b>-25 743</b>
Total non-current liabilities	097	131 068	120 957	-10 111	-10 111
Bonds issued	098	0	0	0	0
Rental liabilities	099	0	0	0	0
Advances received on a long-term basis	100	131 068	120 957	-10 111	-10 111
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	3 923 588	4 177 915	254 327	254 327
Funds	105	959 845	1 180 712	220 867	220 867
Valuation differences on revaluation of assets and liabilities	106	0	0	0	0
Undistributed profit, unpaid loss from previous years	107	0	0	0	0
Economic result in the approval procedure	108	10 788	12 302	1 514	1 514
Adjustment by reduction of current year's disposable profit	109	-15 836	-12 302	3 534	3 534
<b>Cash flow – financial activity</b>	110	<b>5 009 453</b>	<b>5 479 584</b>	<b>470 131</b>	<b>470 131</b>
<b>Cash flow total</b>	111	<b>8 883 598</b>	<b>9 352 606</b>	<b>469 243</b>	<b>457 700</b>
<b>Cash balance (including cash in hand and cash on hand)</b>	112	<b>918 221</b>	<b>1 159 928</b>	<b>241 707</b>	<b>241 707</b>

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

000 CZK

Title	No	I. Current assets		II. Capital assets		III. Total	
		provided (2)	used	provided	used	provided	used
		1	2	3	4	5	6
<b>Funds from public sources (grants and contributions) national and foreign (r.2+r.27)</b>	<b>1</b>	<b>1 596 983</b>	<b>1 555 777</b>	<b>275 685</b>	<b>201 945</b>	<b>1 872 668</b>	<b>1 757 722</b>
of which: <b>1. funds accruing through (from) public budgets CR (r.3+r.13+r.20)</b>	<b>2</b>	<b>1 551 386</b>	<b>1 502 223</b>	<b>275 411</b>	<b>201 610</b>	<b>1 826 797</b>	<b>1 703 833</b>
of which: obtained through the MEYS chapter (r.4+r.7)	3	1 295 061	1 275 915	239 961	161 081	1 535 022	1 436 996
of which: grants for Structural Funds programmes(3) (r.5+r.6)	4	89 194	66 484	35 335	21 984	124 529	88 468
of which: grants related to educational activities	5	87 568	59 822	35 335	21 984	122 903	81 806
S&R grants	6	1 626	6 662	0	0	1 626	6 662
other grants (r.8+r.12)	7	1 205 867	1 209 431	204 626	139 097	1 410 493	1 348 528
of which: grants related to educational activities (r.9+r.10+r.11)	8	841 660	845 270	195 992	130 463	1 037 652	975 733
contribution	9	828 007	831 837	28 110	27 919	856 117	859 756
grants linked to asset replacement programmes	10	2 564	2 564	167 132	101 794	169 696	104 358
other grants	11	11 089	10 869	750	750	11 839	11 619
S&R grants	12	364 207	364 161	8 634	8 634	372 841	372 795
obtained through other chapters of the state budget (r.14+r.17)	13	209 318	204 838	115	18 484	209 433	223 322
of which: grants for EU operational programmes (r.15+r.16)	14	4 449	2 238	0	18 369	4 449	20 607
of which: grants related to educational activities	15	4 449	2 238	0	18 369	4 449	20 607
S&R grants	16	0	0	0	0	0	0
other grants (y.18+y.19)	17	204 869	202 600	115	115	204 984	202 715
of which: grants related to educational activities	18	4 914	4 729	0	0	4 914	4 729
S&R grants	19	199 955	197 871	115	115	200 070	197 986
obtained through territorial budgets (r.21+r.24)	20	47 007	21 470	35 335	22 045	82 342	43 515
of which: grants for EU operational programmes (r.22+r.23)	21	44 388	18 851	35 335	22 045	79 723	40 896
of which: grants related to educational activities	22	10 634	2 763	0	0	10 634	2 763
S&R grants	23	33 754	16 088	35 335	22 045	69 089	38 133
other grants (r.25+r.26)	24	2 619	2 619	0	0	2 619	2 619
of which: grants related to educational activities	25	2 619	2 619	0	0	2 619	2 619
S&R grants	26	0	0	0	0	0	0
of which: <b>2. public funds from abroad (obtained directly by PHEI) (r.28+r.29)</b>	<b>27</b>	<b>45 597</b>	<b>53 554</b>	<b>274</b>	<b>335</b>	<b>45 871</b>	<b>53 889</b>
grants linked to educational activities	28	35 460	41 696	0	0	35 460	41 696
S&R grants	29	10 137	11 858	274	335	10 411	12 193
<b>SUMMARY 1 (4) (r.31+r.36)</b>	<b>30</b>	<b>1 596 983</b>	<b>1 555 777</b>	<b>275 685</b>	<b>201 945</b>	<b>1 872 668</b>	<b>1 757 722</b>
of which: grants linked to educational activities (r.32+r.33+r.34+r.35)	31	987 304	959 137	231 327	170 816	1 218 631	1 129 953
of which: obtained through the MEYS chapter (r.5+r.8)	32	929 228	905 092	231 327	152 447	1 160 555	1 057 539
obtained through other chapters of the state budget (r.15+r.18)	33	9 363	6 967	0	18 369	9 363	25 336
obtained through territorial budgets (r.22+r.25)	34	13 253	5 382	0	0	13 253	5 382
public funds from abroad (obtained directly by PHEI) (r.28)	35	35 460	41 696	0	0	35 460	41 696
S&R grant (y.37+y.38+y.39+y.40)	36	609 679	596 640	44 358	31 129	654 037	627 769
of which: obtained through the MEYS chapter (y.6+y.12)	37	365 833	370 823	8 634	8 634	374 467	379 457
obtained through other chapters of the state budget (r.16+r.19)	38	199 955	197 871	115	115	200 070	197 986
obtained through territorial budgets (r.23+r.26)	39	33 754	16 088	35 335	22 045	69 089	38 133
public funds from abroad (obtained directly by PHEI)(r.29)	40	10 137	11 858	274	335	10 411	12 193
<b>SUMMARY 2 (r.42+r.46)</b>	<b>41</b>	<b>1 596 983</b>	<b>1 555 777</b>	<b>275 685</b>	<b>201 945</b>	<b>1 872 668</b>	<b>1 757 722</b>
of which: grants linked to educational activities (r.43+r.44+r.45)	42	987 304	959 137	231 327	170 816	1 218 631	1 129 953
of which: grants for Structural Funds programmes(r.5+r.15+r.22)	43	102 651	64 823	35 335	40 353	137 986	105 176
other grants (r.8+r.18+r.25)	44	849 193	852 618	195 992	130 463	1 045 185	983 081
public funds from abroad (obtained directly by PHEI) (r.28)	45	35 460	41 696	0	0	35 460	41 696
S&R grant (y.47+y.48+y.49)	46	609 679	596 640	44 358	31 129	654 037	627 769
of which: grants for Structural Funds programmes (r.6+r.16+r.23)	47	35 380	22 750	35 335	22 045	70 715	44 795
other grants (r.12+r.19+r.26)	48	564 162	562 032	8 749	8 749	572 911	570 781
public funds from abroad (obtained directly by PHEI) (r.29)	49	10 137	11 858	274	335	10 411	12 193

## Notes

(1) This table includes all public resources of the higher education institution, i.e., including funds related to the management of the Dormitories and Refectores (D&R) and the Higher Education Agricultural and Forestry Holdings (HEAFH).

(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).

Provided: this is the funding that the HEI received in the calendar year based on the decision.Used: this is the funding that the HEI used 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 S&amp;R)

(000 CZK)

No	No in Tab. 5	Type of support (grant items and indicators) <sup>(1)</sup>	Funds from public sources current		Funds from public sources capital		Funds from public sources Total		Transfers to funds <sup>(4)</sup>			Return of unspent funds j=e-f	Other used non-public resources <sup>(5)</sup> k	Resources used Total l= f+k
			provided <sup>(2)</sup>	used <sup>(3)</sup>	Provided by	used	Provided by	used	CARF	ORF	EDF			
			a	b	c	d	e=a+c	f=b+d	g	h	i			
1		MEYS	839 096	842 706	28 860	28 669	867 956	871 375	12 144	101 553	0	220		
2	9	Contribution	828 007	831 837	28 110	27 919	856 117	859 756	12 144	101 553	0	0		
3		A+K Degree programmes and related creative activities	674 022	674 022	13 604	13 604	687 626	687 626	9 797	93 938		0	151	871 526
4		P Societal priorities	18 354	18 354			18 354	18 354				0	0	859 756
5		C Scholarships for doctoral students	48 128	48 128			48 128	48 128		1 560		0		687 626
6		S1 Social scholarships	260	260			260	260		5		0		18 354
7		U1 Accommodation scholarships	23 927	23 927			23 927	23 927		122		0		48 128
8		I Institutional Plans	28 919	32 749	9 261	9 070	38 180	41 819	669	3 482		0		260
9		D International cooperation	102	102			102	102				0		23 927
10		F Educational Policy Fund (non-FPF)	34 275	34 275	5 245	5 245	39 520	39 520	1 678	2 446		0		41 819
11		CN refund	20	20			20	20				0		102
12		other according to PHEI specification					0	0				0		39 520
13	11	Grants	11 089	10 869	750	750	11 839	11 619	0	0	0	220		20
14		F Education Policy Fund	0	0			0	0				0		0
15		I Development programmes – centralised development projects	4 785	4 785	750	750	5 535	5 535				0	151	11 770
16		J Subsidies for accommodation and meals	2 730	2 730			2 730	2 730				0		0
17		ACTION	236	192			236	192				44		5 535
18		SSSS	1 553	1 421			1 553	1 421				132		2 730
19		Teachers matter	225	225			225	225				0		192
20		UNIS	700	700			700	700				0	151	1 572
21		Foreign scholarship holders	860	816			860	816				44		225
22		other according to PHEI specification					0	0				0		700
23	18	Other chapters of the state budget	4 914	4 729	0	0	4 914	4 729	0	0	0	185		816
24		summary line for the provider	4 914	4 729	0	0	4 914	4 729	0	0	0	185		0
25		Ministry of Agriculture-SZIF, associations, federations	2 197	2 197			2 197	2 197				0	0	4 729
26		Ministry of the Environment	0	0			0	0				0	0	4 729
27		Ministry of Health	0	0			0	0				0		2 197
28		Ministry of Regional Development	0	0			0	0				0		0
29		Ministry of Labour and Social Affairs	2 717	2 532			2 717	2 532				185		0
30	25	Territorial budgets	2 619	2 619	0	0	2 619	2 619	0	0	0	0		0
31		summary line for the provider	2 619	2 619	0	0	2 619	2 619	0	0	0	0		2 532
32		South Bohemia Region	1 125	1 125			1 125	1 125				0	276	2 895
33		Statutory City of České Budějovice	1 182	1 182			1 182	1 182				0	276	2 895
34		City of Vodňany	50	50			50	50				0	269	1 394
35		City of Hluboká N/V	100	100			100	100				0	7	1 189
36		City of Týn N/V	102	102			102	102				0		50
37		Other	60	60			60	60				0		100
38		other according to PHEI specification					0	0				0		102
39	28	Funds from abroad (obtained directly by PHEI)	35 460	41 696	0	0	35 460	41 696	0	0	2 377	70		60
40		summary line for the provider	35 460	41 696	0	0	35 460	41 696	0	0	2 377	70		0
41		Goethe-Institut	387	387			387	387				0	0	41 696
42		Norwegian funds	1 838	4 274			1 838	4 274				0	0	387
43		RSJ Foundation	140	140			140	140			102	0		4 274
44		Erasmus, ICM	32 698	36 485			32 698	36 485			2 275	53		140
45		CNFB	397	410			397	410				17		36 485
46		Horizon 2020	0	0			0	0				0		410
47		other according to PHEI specification					0	0				0		0
48		Total	882 089	891 750	28 860	28 669	910 949	920 419	12 144	101 553	2 377	475		0

## Notes

(1) Totals in columns a-f are automatically transferred to Summary Table 5. Totals for MEYS contribution= Table 5, r.9; for MEYS grants= Table 5, r.11; for grants from other state budget chapters= Table 5, r.18; for territorial budgets= Table 5, r.25; for funds from abroad = Tab 5, r.28. The table is sorted by provider, with HEI always providing a total for each provider (it is assumed that only MEYS provides a contribution to the college, in other cases it will be a grant). For each provider, the program resources received by HEI will then be listed in the rows (the most detailed data will be at the program level, there is no need to complete the table at the project level). If the school is implementing an educational project/program funded only by non-public sources, implementing activities as an ancillary activity for a fee, etc., they will not be listed in the rows in this table. **NOTE, the row structure has been modified compared to 2020.**

(2) Provided: this is the funding that was provided to the higher education institution in the calendar year based on the decision (column a, c, e).

(3) Used: these are the funds used by PHEI 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., a grant) 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) Capital Asset Replacement Fund (CARF), Operating Resources Fund (ORF), Earmarked Resources Fund (ERF), Section 18(6) of the HEI Act. These are funds that were not used in the calendar year but were transferred to funds – they are part of the ‘used’ funds listed in this table (col. b, d, f).

(5) Column ‘k’ shows ‘Total other non-public resources used’ and includes the resources for the co-financing of the programmes/activities listed in each row (and only from non-public resources).

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

(000 CZK)

No	No r. in Table 5	Type of aid/name of programme (1)	Funds from public sources current		Funds from public sources capital		Total public funding		of which % from international sources (4)	of which co-investigators. (5)	of which transfers to ERF (6)	Return of unspent funds(7)	of which for basic financial settlement (8)	Other used non-public resources (9)	Total resources used
			provided (2)	used (3)	provided	used	provided	used							
			a	b	c	d	e=a+c	f=b+d						i	j=f+i
1	12	MEYS	364 207	364 161	8 634	8 634	372 841	372 795		0	17 315	46	0	0	372 795
2		Institutional support (IP)	307 654	307 608	8 634	8 634	316 288	316 242		0	15 804	46	0	0	316 242
3		IP for long-term conceptual development of research org.	307 412	307 412	8 634	8 634	316 046	316 046			15 802	0	0		316 046
4		IP for international cooperation of CR in S&R					0	0				0			0
5		Mobility of researchers	242	196			242	196			2	46	0		196
6		Earmarked support	56 553	56 553	0	0	56 553	56 553		0	1 511	0	0	0	56 553
7		ES for programme projects national					0	0				0			0
8		National sustainability programmes					0	0				0			0
9		specify by programme (10)					0	0				0			0
10		ES for international cooperation projects					0	0				0			0
11		Inter-Excellence	1 328	1 328			1 328	1 328				0			1 328
12		Specific higher education research	38 756	38 756			38 756	38 756			688	0			38 756
13		Large infrastructures					0	0				0			0
14		CENAKVA	16 469	16 469			16 469	16 469			823	0			16 469
15	19	Other chapters of the state budget	199 955	197 871	115	115	200 070	197 986		43 986	2 132	2 103	1 988	0	197 986
16		summary line for the provider(8)	55 436	54 787	0	0	55 436	54 787	0	18 365	630	779	779	0	54 787
17		Ministry of Health	6 385	5 828			6 385	5 828		570	163	273	273		5 828
18		Ministry of Agriculture	46 390	46 298			46 390	46 298		17 344	467	506	506		46 298
19		Ministry of the Interior	2 661	2 661			2 661	2 661		451		0			2 661
20		Ministry of the Environment	0	0			0	0				0			0
21		GACR – sum line	126 216	126 969	115	115	126 331	127 084		21 971	1 502	98	98	0	127 084
22		PHEI specifications	126 216	126 969	115	115	126 331	127 084		21 971	1 502	98	98		127 084
23		TACR – sum line	18 303	16 115	0	0	18 303	16 115		3 650	0	1 226	1 111	0	16 115
24		PHEI specifications	18 303	16 115			18 303	16 115		3 650	0	1 226	1 111		16 115
25	26	Territorial budgets	0	0	0	0	0	0		0	0	0	0	0	0
26		summary line for the provider	0	0	0	0	0	0		0	0	0	0	0	0
27		South Bohemian Region	0	0			0	0				0			0
28	29	Funds from abroad (obtained directly by PHEI)	10 137	11 858	274	335	10 411	12 193		0	0	53	0	0	12 193
29		summary line for the provider	10 137	11 858	274	335	10 411	12 193	0	0	0	53	0	0	12 193
30		Erasmus	2 582	2 479	274	274	2 856	2 753				53			2 753
31		Horizon 2020	7 555	7 143			7 555	7 143				0			7 143
32		Horizon Europe	0	109			0	109				0			109
33		Life	0	2 127	0	61	0	2 188				0			2 188
34		Total	574 299	573 890	9 023	9 084	583 322	582 974		43 986	19 447	2 202	1 988	0	582 974

Notes

(1) The totals in columns a-f are automatically transferred to summary table 5. Total for MEYS= Table 5, year 12; for grants from other chapters of the state budget= Table 5, year 19; for territorial budgets= Table 5, year 26; for funds from abroad= Table 5, year 29The 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). HEI will only list those programmes in which it receives funding. HEI will always provide a total for each provider. If the school is conducting a research project/program funded only by non-public sources, conducting activities as an ancillary activity for a fee, co-managing projects, etc., it will not include them in rows in this table.

(2) Provided: this is the amount of funds granted to the university in the calendar year as S&R support according to Law 130/2002 Indicated in accordance with the amount of funds indicated in the decision (col. a, c, e).

(3) Used: these are the funds used by 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 funding for 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 CR – from the EU public budget or other foreign public sources – shall be indicated.

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

(6) Earmarked Fund (Section 18, paragraph 6 of the HEI Act). These are funds that have not been spent in a given calendar year but have been transferred to the EDF. They are part of the 'used' funds shown in this table.

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

(8) PHEI shall indicate those funds from column 'h' that have been transferred to the escrow account in the financial settlement of the year in accordance with Decree No 367/2015, on the principles and deadlines for the 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

(000 CZK)

No	No In Tab. 5	EDS identification number (ISPROFIN)	Title	Funds from public sources current <sup>(1)</sup>		Funds from public sources capital		Funds from public sources Total		Returns of unspent resources g=e-f	Own used <sup>(3)</sup> h	Other used non-public resources total <sup>(4)</sup> i	Used resources total j=f+h+i
				provided (2)	used	provided (2)	used	Provided by	used				
				a	b	c	d	e=a+c	f=b+d				
1		133D22Y000001	USB-ZF-Pavilon chemistry	2 564	2 564	4 868	47 152	7 432	49 716	0			
2		133D22Y000002	USB – RE Renovation of the USB lecture hall			122 264	37 350	122 264	37 350	0	15 839		65 555
											663		38 013
3		133D242000011	USB-FED Renovation Dukelská 7,9 By the Three Lions 1725/1a			40 000	17 292	40 000	17 292	0	4 642		21 934
4								0	0	0			0
5								0	0	0			0
6	10	<b>Total <sup>(5)</sup></b>		2 564	2 564	167 132	101 794	169 696	104 358	0	21 144	0	125 502

Notes:

(1) Indicate 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. 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 rows as necessary

Table 5.d Financing of EU funds programmes

(in thousands of CZK)

No	No in Tab. 5	Operational programme/priority axis/priority/area of support /component (1)	S&R (2)	Funds from public sources <b>current</b>		Funds from public sources <b>capital</b>		Total funding from public sources		of which EU sources in % (5)	of which co-investigators (6)	Not used out of Provided public funds in the year (7)	Return of unspent funds (8)	Other used non-public resources total (9)	Total res. 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		87 568	59 822	35 335	21 984	122 903	81 806		0	41 097	373	0	81 806
2		OP RDE – Research, Development and Education		3 472	5 241	0	0	3 472	5 241		0	-1 769	373	0	5 241
3		PA 1 – Strengthening capacities for quality research						0	0			0			0
4		PA 2 – HEI and human resources development for S&R			3 728			0	3 728			-3 728	370		3 728
5		PA 3 – Equal access to quality education		3 472	1 513			3 472	1 513			1 959	3		1 513
6		OP JAK – Jan Amos Komenský		17 158	2 011	10 361	2 795	27 519	4 806		0	22 713	0	0	4 806
7		P1 – Research and development		17 158	2 011	10 361	2 795	27 519	4 806			22 713			4 806
8		P2 – Education						0	0			0			0
9		National Recovery Plan		66 938	52 570	24 974	19 189	91 912	71 759		0	20 153	0	0	71 759
10		Component 3.2 <sup>(10)</sup>		66 938	52 570	24 974	19 189	91 912	71 759			20 153			71 759
11		others according to HEI specification						0	0			0			0
12	6	MEYS according to Act No 130/2002	S&R	1 626	6 662	0	0	1 626	6 662		0	-5 036	0	0	6 662
13		OP RDE – Research, Development and Education	S&R	1 626	6 662	0	0	1 626	6 662		0	-5 036	0	0	6 662
14		PA 1 – Strengthening capacities for quality research	S&R	1 626	6 662			1 626	6 662			-5 036			6 662
15		PA 2 – HEI and human resources development for S&R	S&R					0	0			0			0
16		PA 3 – Equal access to quality education	S&R					0	0			0			0
17		OP JAK – Jan Amos Komenský	S&R	0	0	0	0	0	0		0	0	0	0	0
18		P1 – Research and development	S&R					0	0			0			0
19		The National Restoration Plan	S&R	0	0	0	0	0	0		0	0	0	0	0
20		Component 5.1	S&R					0	0			0			0
21		others according to HEI specification	S&R					0	0			0			0
22	15	Other chapters of the state budget		4 449	2 238	0	18 369	4 449	20 607		0	-16 158	0	0	20 607
23		summary line for the provider		4 449	2 238	0	18 369	4 449	20 607		0	-16 158	0	0	20 607
24		Ministry of Agriculture: OP Fisheries		4 449	1 816			4 449	1 816	75		2 633			1 816
25		Ministry for Regional Development: IROP – AK			422		5 196	0	5 618			-5 618			5 618
26		Ministry of the Environment: OP ENVIRONMENT – FV					13 173	0	13 173			-13 173			13 173
25	16	Other chapters of the state budget according to Act No 130/2002	S&R	0	0	0	0	0	0		0	0	0	0	0
26		summary line for the provider	S&R	0	0	0	0	0	0		0	0	0	0	0
27		others according to HEI specification	S&R					0	0			0			0
28	22	Territorial budgets		10 634	2 763	0	0	10 634	2 763		2 780	7 871	0	0	2 763
29		summary line for the provider		10 634	2 763	0	0	10 634	2 763		2 780	7 871	0	0	2 763
30		ETC Bavaria		8 099	2 059			8 099	2 059	85	2 780	6 040			2 059
31		ETC Austria		2 514	31			2 514	31	85		2 483			31
32		ETC Central Europe		21	673			21	673			-652			673
33	23	Territorial budgets according to Act No 130/2002	S&R	33 754	16 088	35 335	22 045	69 089	38 133		13 833	30 956	373	0	38 133
34		summary line for the provider	S&R	33 754	16 088	35 335	22 045	69 089	38 133		13 833	30 956	373	0	38 133
35		ETC Bavaria	S&R	11 319	2 480			11 319	2 480			8 839			2 480
36		ETC Austria	S&R	20 787	13 596	35 335	21 984	56 122	35 580		13 833	20 542	373		35 580
37		Interreg	S&R	1 648	12		61	1 648	73			1 575			73
38		T o t a l		102 651	64 823	35 335	40 353	137 986	105 176		2 780	32 810	373	0	105 176
39		T o t a l according to Act No 130/2002	S&R	35 380	22 750	35 335	22 045	70 715	44 795		13 833	25 920	373	0	44 795

## Notes

(1) The totals in columns (a) to (f) are automatically transferred to summary table 5. Totals for MEYS excluding S&R to r.5 and for MEYS S&R to r.6; for grants of other chapters of the SB excluding S&R to r.15 and other chapters of the SB S&R to r.16 ; for ter. budgets without S&R to r.22 and for ter. budgets S&R to r. 23.

The table is sorted by provider, then by operational programme, priority axis, support area (the most detailed data will be at the level of support area, there is no need to fill in the table at the project level), component. PHEI will list those programs in which it receives funding (i.e., including IPNs). HEI will always provide a total for each provider.

(2) PHEI will provide an abbreviation for the area of support funded by S&R under Act No 130/2002 on Research and Development Support: S&R.

(3) The funds that were granted to the higher education institution in the given year on the basis of the Decision on granting a grant for the preparation and implementation of all projects of the above-mentioned operational programme and priority axis, the Decision on granting a contribution in the case of component 3.2 NPO.

(4) The funds used in a given year for the preparation and implementation of projects in accordance with the Decision shall be indicated.

(5) Of the total funds provided and used to finance projects in a given category, the percentage of resources coming from outside the public CR budgets – from the EU

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

(7) Can be filled in if it is not the last year of the project.

(8) 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.

(9) 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.

(10) 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		Total	
A	Knowledge Transfer (1)		42		12 729		12 771	
A.1	of which	Income from licence agreements (2)	0		5 387		5 387	
A.2		Contract research income (3)	0		7 327		7 327	
A.3		Paid training courses for employees of application entities(4)	42		0		42	
A.4		Consultation and advice (5)	0		15		15	
B	Revenue from own services (6)		112 322		35 547		147 869	
B.1	of which	Expertise (number of expert reports provided(7)	1	0.41322	2	23	3	23
C	Rent		5 224		7 053		12 277	
C.1	of which	buildings, structures, halls	240		168		408	
C.2		land	2 425		176		2 601	
C.3		premises (8)	2 107		6 326		8 433	
C.4		other	452		383		835	
D	Proceeds from the sale of assets		534		5 419		5 953	
D.1	of which	buildings, structures, halls	0		0		0	
D.2		land	318		0		318	
D.3		other	216		5 419		5 635	
E	Donations		875		12		887	
F	Inheritance		0		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 the grant of the right, to the agreed extent and in the agreed territory, to acquire or grant a licence to any of intellectual and industrial property protection. 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 means of a written agreement. 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 funds spent by the application entity on such contract research come from public or private sources. Contract research cannot be considered to be a case where a higher education institution 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 that are 'tailored', 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** is 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 college 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 statement in synthetic account 602 'Revenue from the sale of services' without including rental income. At the same time, if the college records rental income in synthetic accounts other than account 602 'Revenue from sales of services', it shall include this information in the commentary in the text of the HEI Annual Report to Table 6.

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

(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 insitutiton**

(in thousands of CZK)

No	Item	Revenue (1)	Of which scholarship fund - generation (1)	Number of students (2)	Average amount per 1 student (3)
		a	b	c	d
1	<b>Fees set pursuant to Section 58 of Act 111/1998</b>	<b>6 788</b>	<b>10 290</b>	<b>12 353</b>	<b>-</b>
2	Fees for acts connected with the admission procedure (Section 58(1))	5 958	0	11 366	0.52
3	fees for extended period of studies (Section 58(3))	-	10 290	552	18.64
5	fees for studies in a foreign language (Section 58(4))	830	0	435	1.91
6	<b>Payment for other activities provided by the higher education institution (4) (5)</b>	<b>26 094</b>	<b>-</b>	<b>10 770</b>	<b>-</b>
7	payment for the provision of LLL (Section 60) programmes outside the U3A	20 444	-	5 166	3.96
8	payment for the provision of U3A	1 031	-	1 535	0.67
9	<i>others according to HEI specification</i>	4 619	-	4 069	1.14
10	<b>Total</b>	<b>32 883</b>	<b>10 290</b>	<b>23 123</b>	<b>-</b>

**Notes**

(1) HEI will indicate the total amount in thousands of CZK received from students/other learners in a given calendar year for a given type of fee/reimbursement for other activities provided by the public higher education institution.

(2) HEIs will indicate the number of students (or studies) or other learners who have paid the fee/reimbursement for other activities.

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

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

(5) HEI inserts rows as needed. This could be e.g. reimbursement of graduation costs, foreign language certificate of study, duplicate statement of studies, additional enrolment, etc. This also applies to any income under Section 60a of the amendment to Act 111/1998

**Audit link**

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

Table 8 Staff and payroll funds

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

No	Indicator		Source of funding																			
			Chapter 333 – MEYS				S&R from other sources (excluding operational programmes)				EU operational programmes				Funds		Ancillary activity		Other sources		TOTAL	
			excluding S&R		S&R		S&R from national sources (2)		S&R from abroad		under MEYS		other providers									
			wages	OPC	wages	OPC	wages	OPC	wages	OPC	wages	OPC	wages	OPC	wages	OPC	wages	OPC	wages	OPC	wages (7)	OPC
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	HEI	academic staff	256 407.74	6 361.41	94 743.31	76.58	37 189.21	37.11	1 006.27	0.00	483.59	0.00	20 315.58	0.00	5 210.17	398.26	2 645.64	231.08	8 327.50	315.22	426 328.99	7 419.65
2		scientific staff	5 764.74	15.31	20 575.17	167.91	32 055.26	470.37	3 385.27	0.00	1 750.49	0.00	5 153.58	0.00	2 566.45	65.49	517.54	0.00	236.39	2.66	72 004.89	721.73
3		Other	143 740.86	10 636.94	69 694.32	4 512.15	21 598.52	3 240.48	913.13	35.00	1 421.15	145.50	10 097.33	1 445.49	1 683.75	252.78	6 029.44	927.78	4 867.56	4 109.36	260 046.06	25 305.47
4	D&R		3 557.64	28.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6 302.36	223.36	15 320.93	1 262.15	25 180.92	1 514.49
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		409 470.98	17 042.64	185 012.79	4 756.64	90 842.99	3 747.96	5 304.67	35.00	3 655.23	145.50	35 566.48	1 445.49	9 460.38	716.53	15 494.97	1 382.21	28 752.37	5 689.38	783 560.86	34 961.33

(in thousands of CZK)

Table 8.b: Staff and payroll funds (detailed by academic category – excluding OPC)

No	Indicator			Chapter 333 – MEYS			Other sources of HEI budget			TOTAL		
				Number of staff (3)	Wages	Average monthly salary (CZK)	Number of staff	Wages	Average monthly wage (CZK)	Number of staff	Wages	Average monthly wage (CZK)
				1	2	3=col.2/12/col.1*1 000	4	5	6=col.5/12 /col.4*1000	7	8	9=col.8/12 /col.7*1000
1	Colleg e	Academic staff (4)	teaching staff V, V and I	12.48	7 614.91	50 839 CZK	5.55	4 082.02	61 325 CZK	18.03	11 696.93	54 065 CZK
2			professors	55.15	50 253.86	75 938 CZK	12.33	10 248.43	69 282 CZK	67.48	60 502.29	74 722 CZK
3			associate professors	121.19	92 292.27	63 464 CZK	27.93	20 207.53	60 303 CZK	149.11	112 499.80	62 872 CZK
4			assistant professor	287.88	164 929.48	47 742 CZK	50.11	30 946.80	51 461 CZK	338.00	195 876.28	48 293 CZK
5			senior lecturer	61.71	29 046.18	39 225 CZK	10.02	5 590.57	46 486 CZK	71.73	34 636.75	40 240 CZK
6			lecturers	25.72	10 758.36	34 855 CZK	0.55	358.60	54 333 CZK	26.27	11 116.96	35 262 CZK
7			TOTAL	564.13	354 895.05	52 425 CZK	106.49	71 433.94	55 903 CZK	670.62	426 328.99	52 977 CZK
8		researchers (5)		53.75	28 906.36	44 817 CZK	84.40	43 098.54	42 556 CZK	138.14	72 004.89	43 436 CZK
9			other (6)	481.39	214 507.06	37 134 CZK	89.51	45 539.00	42 397 CZK	570.90	260 046.06	37 959 CZK
10				13.23	3 557.64	22 402 CZK	67.43	21 623.28	26 725 CZK	80.66	25 180.92	26 016 CZK
11	VZaLS					0 CZK			0 CZK	0.00	0.00	0 CZK
12	TOTAL			1 112.50	601 866.10	45 084 CZK	347.81	181 694.76	43 533 CZK	1 460.31	783 560.86	44 714 CZK

Notes

- (1) Wages = remuneration provided for work performed or in direct connection with work provided under an employment relationship, excluding social security and health insurance paid by the employer; OPC includes only payments from GA CR, TA CR, ministries and other national sources (excluding EU operational programmes).
- (2) It includes funds from GA CR, TA CR, ministries and other national sources (excluding EU operational programmes).
- (3) Number of employees= average number staff adjusted to full-time equivalent. Includes the number of employees in each category for the whole year under review, adjusted to full-time equivalent employees
- (4) These are employees of the higher education institution who are classified as academic staff by the internal regulations of the higher education institution. At the same time, they are engaged in teaching or research activities as part of their full-time work at the higher education institution. They are not involved in instruction activities at all.
- (5) These are researchers who only do scientific work as part of their full-time work at the higher education institution. They are not involved in instruction activities at all.
- (6) Emploment of staff who are not engaged in either instruction or research activities. These include technical and economic staff, operational and commercial staff, health and other staff, etc.
- (7) The value of TOTAL wages in row 6 (TOTAL) of Table 8.a is equal to the value of TOTAL wages in col. 8, r. 12 of Table 8.b.
- (8) The value of TOTAL wages in col. 2, line 12 of Table 8.b. is equal to the sum of the values of TOTAL wages in columns 1 and 3, line 6 of Table 8.a. The value of TOTAL wages in col. 5, line 12 of Table 8.b. is equal to the sum of the values of TOTAL wages in
- Večerková Zdeňka Bc.:**  
difference against the ZZZ wage costs r. 0013 by 1 612 671,- additional payment of wages for 2022  
Charged to account 3832  
Deferred charges for staff costs.

Table 9 Scholarships

(in thousands of CZK)

No	Type of scholarship		Sources				Total paid (2)	
			Contribution / MEYS grant	HEI scholarship fund	Other (1)	TOTAL	Students	Other
			a	b	c	d=a+b+c	e	f
1	<b>SCHOLARSHIP awarded and paid</b>		83 464	8 532	16 076	108 071	108 071	0
2	for outstanding academic performance according to Section 91(2)(a)		411	2 683	0	3 094	3 094	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)		2 309	668	410	3 387	3 387	0
4	for research, development and innovation activities according to special legal Regulation, Section 91(2)(c)		22 070	0	1 573	23 643	23 643	0
5	in the case of a student's social hardship under Section 91(2)(d)		0	0	0	0	0	0
6	in the case of a student's social hardship according to Section 91(3)		268	0	0	268	268	0
7	in cases of special consideration pursuant to Section 91(2)(e)		34 725	4 136	882	39 743	39 743	0
8	of which	accommodation grant	23 819	0	0	23 819	23 819	0
9	to support study abroad under Section 91(4)(a)		2 121	294	14 784	17 199	17 199	0
10	of which	SPSM, CRP	1 198	0	0	1 198	1 198	0
11		International grants, Erasmus	0	0	14 435	14 435	14 435	0
12	to support studies in the CR under Section 91(4)(b)		426	0	0	426	426	0
13	of which	Foreign students – government scholarship holders	324	0	0	324	324	0
14		CEEPUS	102	0	0	102	102	0
15	students in doctoral programmes under Section 91(4)(c)		43 204	751	0	43 955	43 955	0
16	other scholarships		0	0	0	0	0	0
17	of which	(1)				0		0

## Notes

(1) PHEI will indicate what other sources it has used to fund scholarships.

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

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

(in thousands CZK)

No	Referctories and other catering facilities on the basis of contractual relationship (1)	Total costs		Revenues								Financial result	
		core activity	ancillary activity	core activity					ancillary activity			core activity	ancillary activity
				from students	from staff (2)	other (3)	from the MEYS grant	Total	from external boarders	Other	Total		
				d	e	f	g	h	i	j	k		
	a	b	c	d	e	f	g	h	i	j	k	l=h-b	m=k-c
1		19 571	15 709	10 313	2 643	688	2 460	16 104	12 358	4 734	17 092	-3 467	1 383
2								0			0	0	0
3								0			0	0	0
4								0			0	0	0
5								0			0	0	0
6	<b>Total</b>	<b>19 571</b>	<b>15 709</b>	<b>10 313</b>	<b>2 643</b>	<b>688</b>	<b>2 460</b>	<b>16 104</b>	<b>12 358</b>	<b>4 734</b>	<b>17 092</b>	<b>-3 467</b>	<b>1 383</b>

## Notes

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

(2) In the event that the revenue from employees is held by the school ancillary activities, the school includes these funds in col. 'j' and specifically state the amount of such revenue in the commentary

(3) If funding for food service activities is obtained from public sources other than ch. 333 funds, HEI shall indicate this fact in sl 'f' and briefly specify what it is below the table.

**Table 10.b Non-investment costs and income – accommodation**

(in thousands CZK)

No	Dormitories and other accommodation operated by PHEI (1)	Total costs		Revenue								Financial result	
		core activity	ancillary activities	core activity					ancillary activities			core activity	ancillary activities
				from students	from staff (2)	other (3)	from the MEYS grant	Total	from external guests	Other	Total		
				d	e	f	g	h	i	j	k		
	a	b	c	d	e	f	g	h	i	j	k	l=h-b	m=k-c
1		38 333	2 893	59 083	1 372	2 903	0	63 358	4 658	4 295	8 953	25 025	6 060
2								0			0	0	0
3								0			0	0	0
4								0			0	0	0
5								0			0	0	0
6	<b>Total</b>	<b>38 333</b>	<b>2 893</b>	<b>59 083</b>	<b>1 372</b>	<b>2 903</b>	<b>0</b>	<b>63 358</b>	<b>4 658</b>	<b>4 295</b>	<b>8 953</b>	<b>25 025</b>	<b>6 060</b>

## Notes

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

(2) If the school keeps the income from employees in ancillary activities, it includes these funds in col. 'j' and the amount of such revenue shall be specifically stated in the commentary.

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

## Audit links

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

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

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

(000 CZK)

No	Name of data	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	<b>Total funds</b>	<b>959 844</b>	<b>584 492</b>	<b>13 591</b>	<b>363 625</b>	1 180 711	
2	in that: Reserve Fund	65	0	0	0	65	
3	Capital Asset Replacement Fund	321 067	344 299	12 650	223 460	441 906	
4	Scholarship Fund	26 484	10 290	-	8 532	28 242	0
5	Bonus Fund	19 671	354	0	1 011	19 014	
6	Earmarked Resources Fund	34 103	22 126	-	22 093	34 136	0
6a	of which: for individual S&R projects or research projects	29 419	17 316	-	18 295	28 439	0
6b	other public aid	2 432	4 806	-	2 891	4 347	0
7	Social Fund	0	0	-	0	0	0
8	Operational Resources Fund	558 454	207 422	941	108 528	657 348	

**Notes**

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

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

**Audit link**

The sum of the opening fund balances as of 1 January of the year (field a1) equals the figure in line 0086 of col. 1 of Table 1 – Balance sheet. The sum of the closing fund balances as of 31 December 2005 (field e1) is equal to the figure in line 0086 col. 2 of Table 1 – Balance sheet.

**Table 11.a Reserve Fund**

(000 CZK)

Status as of 1 January		65
Generation	from the previous year's profit	0
	from the asset reproduction fund	0
	from the bonus fund	0
	from the operational resources fund	0
	Total	0
Use	coverage of losses of previous accounting periods	0
	to the asset reproduction fund	0
	to the bonus fund	0
	to the operational resources fund	0
	other uses (1)	0
	Total	0
Status as of 31 December		65

Note

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

**Table 11.b Capital Asset Replacement Fund**

(000 CZK)

Status as of 1 January		321 067.00
Generation	from depreciation	33 083
	from the previous year's profit	12 650
	income from the sale of immovable and tangible assets for a long time	1
	from the balance of the allowance	0
	depreciation of intangible and tangible fixed assets	0
	other total revenue 1)	251 002
	<b>Total transfer from funds</b>	<b>47 563</b>
	of which: from the bonus fund	0
	from the operational resources fund	31 000
	from the reserve fund	0
	transfer from another constituent part	16 563
	Total	344 299
Use	<b>Total investment</b>	<b>206 647</b>
	of which: buildings	130 193
	machinery and equipment	66 241
	real estate purchases	0
	other uses 1)	10 213
	<b>Total non-investment 1)</b>	<b>0</b>
	<b>Total transfer to funds</b>	<b>16 813</b>
	of which: to the bonus fund	0
	to the operational resources fund	250
	to the reserve fund	0
	transfer to another constituent part	16 563
	Total	223 460
Status as of 31 December		441 906

Note

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

**Table 11.c Scholarship Fund**

(000 CZK)

Status as of 1 January		26 484.00
Generation	tuition fees according to Section 58 of Law 111/81998 (1)	10 290
	tax deductible expenses under the Act 586/1992 on income taxes	0
	other earnings (2)	0
	Total	10 290
Use	Total	8 532
Status as of 31 December		28 242

## Notes

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

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

**Table 11.d Bonus fund**

(000 CZK)

Status as of 1 January		19 671
Generation	from the previous year's profit	0
	from the reserve fund	0
	from the asset reproduction fund	0
	from the operational resources fund	354
	other earnings (1)	0
	Total	354
Use	labour costs	1 011
	to the reserve fund	0
	to the asset reproduction fund	0
	to the operational resources fund	0
	other uses (1)	0
	Total	1 011
Status as of 31 December		19 014

## Note

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



**Table 11.e Earmarked Resources Fund**

(000 CZK)

	Item	Non-investment	Investments	Total
Status as of 1 January	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 resources for S&R of Chapter 333-MEYS, Section 18(9)(c) of Act No 111/1998	25 266	4 153	29 419
	earmarked resources from other support from public resources, Section 18(9)(c) of Act No 111/1998	2 432	0	2 432
	Total	29 950	4 153	34 103
Generation	earmarked donations Section 18(9)(a) of Act No 111/1998	4	0	4
	earmarked funds from abroad Section 18(9)(b) of Act No 111/1998	0	0	0
	earmarked resources for S&R of Chapter 333-MEYS, Section 18(9)(c) of Act No 111/1998	12 255	5 061	17 316
	earmarked resources from other support from public resources, Section 18(9)(c) of Act No 111/1998	4 806	0	4 806
	Total	17 065	5 061	22 126
Use	earmarked donations Section 18(9)(a) of Act No 111/1998	415	0	415
	earmarked funds from abroad Section 18(9)(b) of Act No 111/1998	492	0	492
	earmarked resources for S&R of Chapter 333-MEYS, Section 18(9)(c) of Act No 111/1998	14 023	4 273	18 295
	earmarked resources from other support from public resources, Section 18(9)(c) of Act No 111/1998	2 891	0	2 891
	Total	17 821	4 273	22 093
Status as of 31 December	earmarked donations Section 18(9)(a) of Act No 111/1998	1 127	0	1 127
	earmarked funds from abroad Section 18(9)(b) of Act No 111/1998	223	0	223
	earmarked resources for S&R of Chapter 333-MEYS, Section 18(9)(c) of Act No 111/1998	23 498	4 941	28 439
	earmarked resources from other support from public resources, Section 18(9)(c) of Act No 111/1998	4 347	0	4 347
	Total	29 196	4 941	34 137

**Table 11.f Social Fund**

(000 CZK)

Status as of 1 January		0
Generation	Allocation pursuant to Section 18(12) of Act No 111/1998	0
Use	use (1)	0
		0
		0
		0
		0
	Total	0
Status as of 31 December		0

Note

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

**Table 11.g Operational Resources Fund**

(000 CZK)

Status as of 1 January		558 454
Generation	from the balance of the contribution	146 245
	from the previous year's profit	941
	from the asset reproduction fund	599
	from the bonus fund	0
	from the reserve fund	0
	other earnings (1)	59 637
	Total	207 422
Use	for operating costs in accordance with HEI's internal regulations	17 537
	to the asset reproduction fund	31 000
	to the bonus fund	354
	to the reserve fund	0
	other uses (1)	59 637
	Total	108 528
Status as of 31 December		657 348

Note

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

## Annexe to the financial statements for 2023 (information pursuant to Section 30 of Decree 504/2002 )

Paragraph	Content definition of information:	Information about the entity in the year
a)	Name and registered office of the accounting unit, legal form Legal form, registration number Core activity  Ancillary activity  Statutory organ Self-governing academic bodies  Other bodies of the public university  Constituent parts of PHEI (do not have legal subjectivity): Faculties:   Facilities:   Special-purpose facilities:	<b>The University of South Bohemia in České Budějovice, Branišovská 1645/31a, České Budějovice 370 05</b> Public higher education institution, 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 Ordinance No R 335 of 26 October 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 of 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 January 2023 to 31 December 2023
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 Economic result after tax Accumulated depreciation/amortization of assets Impairment allowances for assets  Impairment allowances (method of creation and amount Method of converting data in foreign currencies to CZK Valuation methods used for asset and liability items including how the value adjustments were determined, whether 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 12.00 CZK 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 taxes on revenue CNB rates used as of 31 December 2023 Asset items are valued according to Act 563/91 as amended Assets and liabilities in foreign currency: Cash and current accounts in foreign currency: CZK 82 525 853.02 Receivables in foreign currency: CZK 131 761.95, CZK 254 779.40 from advances made Commitments in foreign currency: CZK 5 405 872.75, CZK 11 651 278 from advances received
e)	Determining the fair value of the relevant assets and liabilities under the Act	Pursuant to Section 25 of Act No 563/1991, verification in IS iFIS property module, list of assets as of 31 December 2023
f)	The amount and nature of individual items of income and expense that are exceptional in nature by 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	DM balance as of 1 January: 5 051 253 Increase for the year: 216 994 Decrease for 2023: 26 603 Balance as of 31 December 2023: 5 241 644 Amount of provisions and corrections as at 1 January 2023: 2 264 347 Increase for 2023: 172 950 Decrease for 2023: 26 468 Amount of provisions and corrections as of 31 December 2023: 2 410 829
i)	Total remuneration received by the auditor for the mandatory audit of the annual financial statement	CZK 355 000 without 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 holding shares, indicating the amount of the stake, 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 to the Financial Statement
k)	Social security contributions payable  and contribution to state employment policy as of 31 December 2023 Outstanding liabilities of public health insurance as of 31 December 2023  Current liabilities of the statutory insurance liability for employees Tax arrears with the locally competent tax authorities, indicating (date of occurrence, amount)	  Social security liabilities in the amount of CZK 21 732 422 were paid by the due date of 11 January 2024 Health insurance liabilities in the amount of CZK 9 741 368 were paid by the due date 11 January 2024  The statutory liability insurance liability as of 31 December 2023 in the amount of 942 829 was paid on 11 January 2024 Road tax not relevant  USB had an excessive deduction of CZK 429 204 for VAT as of 31 December 2023, which was paid on 29 February 2024 The withholding tax amounted to CZK 387 186 and was paid on 11 January 2024 Income tax on employment income in the amount of CZK 6 156 332 was paid on 11 January 2023
l)	The number and nominal value of the shares or stakes, 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 entity, specifying the nature and form of the guarantee; this 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)	Financial result broken down by main and operating activities and for income tax purposes: accounting result after tax from core activity after-tax accounting result from ancillary activity total accounting result after tax	12 301 77 -6 056 49 18 358 22 12 301 77
p)	Average adjusted number of employees recorded Labour costs Statutory social insurance Other social insurance Statutory social costs Other social costs (including stipends paid)	1 477,0 818 850 27 268 400 15  171 82 143 601 63 of which scholarships paid: 131 714 58
q)	Amount of fixed remuneration and emoluments for the accounting period to members of statutory, supervisory or other bodies designated by the statutes, 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 commercial contracts or other contractual relationships during the reporting period	—
s)	Amount 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 establishing 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 each tax period according to the requirement of special legislation year 2019 year 2020 year 2021 year 2022 2023 (assumed status, DPPO is submitted as of 30 June 2024)	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. CZK 1 311 00 CZK 1 000 00 CZK 0 CZK 1 000 00 CZK 0
u)	Information on each significant item, from the balance sheet or profit and loss statement where the disclosure is material to the 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 statement; for significant items of assets, their increases and decreases shall also be reported and separately on significant items that are on the balance sheet and profit and loss statement included or offset with other items and are not included in the balance sheet and profit and loss statement separately reported, for example, the breakdown of long-term bank loans, including interest rates and a description of the collateral securing the loans, the loans received grants for operating purposes or for the acquisition of fixed intangible and tangible assets from the state budget, the budget of local self-government units or from state funds, indicating the amount grants and their sources	Data on grants received (B.I.1) are presented in the Annual Activity Report 2023.  In response to the situation of Sberbank CZ, a.s. in 2022, the entity decided to transfer the balances of bank accounts recorded with Sberbank CZ, a.s. to B.II.17 – other receivables – the account balance did not meet the necessary requirements for recognition in B.III.3 - At the same time, the entity has made a 100% allowance for interest receivable related to the current balance in the amount of CZK 3 342.9 000 in 2022. In 2024, based on a court decision, a request for payment of 95% of the balance of funds (CZK 261,282,900.72) was made and on 2 April 2024 these funds were credited to a bank account held with ČSOB.
v)	An overview of gifts received and made, donors and recipients of such gifts, if these are significant items or if required by specific legislation	<b>Total donations received in the amount of CZK 887 000</b> Significant: xxx  CZK 103 000 – Stanislav Chytil, donation for the FFPW fest music festival CZK 86 000 – various donors, 'Srdce za knihu' collection CZK 70 000 – E.ON, donation to support the purchase of EIZ for AL <b>Total donations given in the amount of CZK 215 000</b> Significant: CZK 100 000 – financial aid for health mat. National Medical University in Tenopilas, UK CZK 44.7 thousand – financial donation 'Srdce za knihu' CZK 20 000 – financial donation to CRZ for the Junior World Championships in fishing
w)	Overview of public collections under special legislation stating the purpose and amount of the sums collected	CZK 86 627 – 'Srdce za knihu'
x)	Method of settlement of the result from previous years accounting periods, in particular the distribution of profits  Undistributed profit, unreimbursed loss in years as of 31 December 2023:	The financial result of 2023 will be transferred upon approval by AS USB to: Capital Assets Replacement Fund in the amount of CZK 21 253 000 Operating Resources Fund in the amount of CZK 3 550 000. The loss of FAT+ REC will also be covered from the Operating Resources Fund in the amount of CZK 12 501 000 CZK 0.00
y)	Individual production quotas, individual limit of premium rights concerning which the The accounting entity did not process accounting	—

# Identification of other entities

## Entities in which the applicant holds a share and the amount of this share

Legal entity	
Name	Společenství vlastníků pro dům čp. 1036, 1037, Výstavní 1037, Vodňany II
Registered address	Výstavní 1037, Vodňany II, 389 01 Vodňany
Identification number	28109465
Amount of share	193/5199 3.71%

(copy the relevant part of the table if necessary)

Legal entity	
Name	Společenství vlastníků Šumava, J. Opletala 21 a 23, České Budějovice
Registered address	J. Opletala 900/23, České Budějovice 2, 370 05 České Budějovice
Identification number	26042819
Amount of share	370/27104 1.36%

Legal entity	
Name	Rybářské sdružení České republiky
Registered address	Lidická tr. 2156/108a, České Budějovice 7, 370 01 České Budějovice
Identification number	13497880
Amount of share	6.7 %

Legal entity	
Name	Bytové družstvo Branišovská 44, 46, 48
Registered address	Branišovská 944/48, České Budějovice 2, 370 05 České Budějovice
Identification number	26017296
Amount of share	1941/100000 1.94%

Legal entity	
Name	Společenství vlastníků jednotek Výstavní 1030 Vodňany
Registered address	Výstavní 1030, Vodňany II, 389 01 Vodňany
Identification number	26044927
Amount of share	776/16573 4.68%

Legal entity	
Name	Společenství vlastníků jednotek Výstavní 1034 a 1035 Vodňany Vodňany
Registered address	Výstavní 1035, Vodňany II, 389 01 Vodňany
Identification number	26041065
Amount of share	3219/132712 2.43%

Legal entity	
Name	Rybníkářské dědictví
Registered address	Rybářská 801, Třeboň II, 379 01 Třeboň
Identification number	72042117
Amount of share	1/101 0.99%

Legal entity	
Name	Společenství vlastníků pro dům čp. 1041 a 1042 ve Vodňanech
Registered address	Vodňany, Výstavní 1041, Postal code 38901
Identification number	28111508
Amount of share	215/5199 4.14%

Legal entity	
Name	Bytové družstvo Vltava 33
Registered address	České Budějovice, Dlouhá 1133/33 Postal code 370 11
Identification number	25164961
Amount of share	562/100000 0.56%

Legal entity	
Name	BioCanim, a.s.
Registered address	Muchova 223/9, Dejvice, 160 00 Prague 6
Identification number	19138687
Amount of share	11%

## List of buildings and premises for rent

Annexe 13

Ref. no.	Title	Owner	Const. part using the building/premises	Address
1	FSC- AV-archive/warehouse	BC CAS v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
2	FSC- AV-UMBR classroom	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	FSC-rental of non-residential premises	DJ reality, s. r. o.	FSC	Na Zlaté Stoce 1886/5a, ČB
5	FHSS-Hospital,B.Němcová 54 – Upper Pavilion	Hospital České Budějovice a.s.	FHSS	B. Němcové 54, 370 05 České Budějovice
7	FFPW – Castle	Institute of Astronomical Sciences of the CAS v.v.i.	FFPW	Zámek 136, 373 33 Nové Hradky
8	FTH- Dean's office and teaching premises	Bishopric českobudějov.	FTH	Kněžská 8, 370 01 České Budějovice
9	Greenhouse Hall – Laboratory of Experimental Complex Systems	BC CAS v.v.i.	FFPW	Zámek bez č.p., 373 33 Nové Hradky
10	Laboratories – reconstruction	BC CAS v.v.i.	FFPW	Zámek bez č.p., 373 33 Nové Hradky
11	Archive	Agro-Hochstaffl, s.r.o.	FHSS	A.Sova 682/1, ČB
12	FED-rental of premises Pražská	Statutory City of ČB	FED	Pražská 122/19, ČB
13	FED-rental of non-residential school premises in primary school	ZŠ Dukelská	FED	Dukelská 11, ČB
14	FED-rental of non-residential school premises in primary school	ZŠ Nová	FED	Nová 1871/5, ČB
15	Krajinská č.p. 36/2, České Budějovice 1, with a total area of 196.73 m2	Statutory City of ČB	REC	Krajinská č.p. 36/2, České Budějovice 1, with a total area of 196.73 m2
16	nám. Přemysl Otakar II. č.p. 41/11, České Budějovice 1	Statutory City of ČB	REC – GC	nám. Přemysl Otakar II. č.p. 41/11, České Budějovice 1, with a total area of 73 m2
17	Building on plot No 50/2 courtyard	AGRIPROD CZ a.s.	REC – GC	Adjacent to the courtyard – with the above described location

## List of rented objects

Annexe 13

Ref. no.	Object name	Address of the object
1	JAIP	At the Golden Sewer 1619, 37005 ČESKÉ BUDĚJOVICE
2	Service house	Suchomelka 863, Vodňany

# **Independent auditor's report**

**on the audit  
of financial  
statements**

**as of 31 December 2023**

**public higher education institution  
The University of South Bohemia in České  
Budějovice**

**Prague, June 2024**



**Information about the audited entity**

Name of the entity:	The University of South Bohemia in České Budějovice
Registered address:	Branišovská 1645/31a, 370 05, České Budějovice – České Budějovice 2
ID:	60076658
Statutory body:	prof. Ing. Pavel Kozák, Ph.D.
Subject of activity:	Public higher education institution
Audited period:	1 January 2023 to 31 December 2023
Report recipient:	Rector of the public higher education institution

**Information about the auditing company**

Company name:	NEXIA AP a.s.
Registration number of the audit firm:	No 096
Registered address:	Sokolovská 5/49, 186 00 Praha 8 Karlín
Registration made at:	Municipal Court in Prague
Registration made under the number:	Section B, insert number
ID:	14203 481 17 013
Phone:	+420 221 584 302
E-mail:	<a href="mailto:nexiaprague@nexiaprague.cz">nexiaprague@nexiaprague.cz</a>
Responsible auditor:	Ing. Mikuláš Laš
Auditor's registration number:	No 2493

## **Independent auditor's report**

### **to the Rector of The University of South Bohemia in České Budějovice**

#### **Auditor's opinion**

We have audited the accompanying financial statements of The University of South Bohemia in České Budějovice (hereinafter referred to as the 'accounting entity'), registered office: 60076658, Branišovská 1645/31a, 370 05 České Budějovice, prepared in accordance with Czech Accounting Standards, which comprise the balance sheet as of 31 December 2023, the profit and loss statement, the statement of changes in equity and the cash flow statement for the year ending on 31 December 2023 and the annexes to these financial statements, including significant (material) information on the accounting methods used. Information about the entity is presented in the notes to the financial statements.

In our opinion, the financial statements give a true and fair view of the assets and liabilities of the entity as of 31 December 2023 and of its costs, revenue and cash flows for the year ended 31 December 2023 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 we 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 opinion.

#### **Other information contained in the Annual Report on Operations**

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

Our opinion on the financial statements is not applicable to the other information. Nevertheless, part of our responsibility in connection with audit of the financial statements is to read the other information and to 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 the 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 can 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 the audit, the other information is free from material misstatement. As part of those procedures, we did not identify any material misstatements in the other information received.

#### **Responsibility of the statutory body 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 shall assess whether the entity is capable of continuing as a going concern and, if applicable, describe in the notes to the financial statements the matters relating to its going concern and the application of the going concern assumption in preparing the financial statements, except if/where the statutory body plans to dissolve the entity or to wind up the entity or has no realistic alternative but to do so.

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ID No: 48 11 70 13  
Tax ID/Tax No: CZ 48 11 70 13  
Commercial register: the Municipal Court in  
Prague, section B, insert 14203

### 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 opinion. Reasonable assurance is a high degree of assurance but is not assurance that an audit performed in accordance with the above provisions will disclose, in all cases, any material misstatement that may exist 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 and 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 applied, the reasonableness of the accounting estimates made and the information provided 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 information 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 provided in the notes to the financial statements in this regard and, if that information is not sufficient, to express a modified opinion. Our conclusions regarding the entity's ability to continue as a going concern are based on the evidence 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 without interruption.
- Evaluate the overall presentation, disaggregation and content of the financial statements, including the notes, and whether financial statements present the underlying transactions and events in a manner that gives a fair presentation.

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

Prague, June 2024

*NEXIA AP*

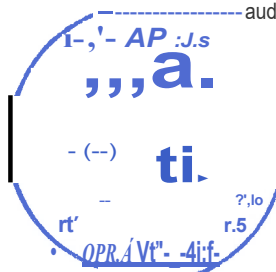
**NEXIA AP a.s.**

Sokolovská 5/49, 149 00 Praha 8  
registration number of the auditing  
company 096



**Ing. Mikuláš Laš**

Auditor designated by the audit company as responsible for  
carrying out the audit on behalf of the audit firm  
auditor's registration number 2493



# LIST OF ABBREVIATIONS

Abbreviation	Meaning
AFR	Annual Financial Report
AS	Academy of Sciences
BF	Bonus Fund
CAP	Capital funds
CARF	Capital Assets Replacement Fund
CEEPUS	Central European Exchange Programme for University Studies
CF	Cash flow
CNB	Czech National Bank
CPVTO	Centre for Practical Training in Technology
CR	Czech Republic
D&R	Dormitories and Refectories
DZS	Czech National Agency for International Education and Research
EDF	Earmarked Resources Fund
ERDF	European Regional Development Fund
ESF	European Social Fund
ETC	European territorial cooperation
EU	European Union
FAR	Faculty of Arts
FAT	Faculty of Agriculture and Technology
FEC	Faculty of Economics
FED	Faculty of Education
FFPW	Faculty of Fisheries and Protection of Waters
FHSS	Faculty of Health and Social Sciences
FR	Financial result
FSC	Faculty of Science
GA CR	Czech Science Foundation
GA USB	Grant Agency of the University of South Bohemia
HV	High voltage
IEP	International Evaluation Panel
IP	Institutional plan
IS	Information system
LCDRO	Long-term conceptual development of the research organisation
LL	Lifelong learning
LRI	Large research infrastructure
MA	Ministry of Agriculture
MEYS	Ministry of Education, Youth and Sports
MH	Ministry of Health
MI	Ministry of the Interior
MFACR	Ministry of Foreign Affairs
NCAP	Non-capital funds
OP	Operational programme
OPC	Other personnel costs (Agreements to perform work and on completing a job)
OPE	Operational Programme Employment
OP EIC	Operational Programme Enterprise and Innovation for Competitiveness
OP RDE	Operational Programme Research, Development and Education
ORF	Operational Resources Fund
OP R&DI	Operational Programme Research and Development for Innovation
OP SF EU	Operational programmes of the Structural Funds of the European Union

PA	Priority axis/area
PF	Preschool facility
PHEI	Public higher education institution
PROGFIN	Programme financing of asset replacement
R&D&I	Research, development and innovation
RIV	Register of results information
SF	Scholarship Fund
SF EU	Structural Funds of the European Union
SHER	Specific higher education research
SPSM	Support programme for the strategic management of higher education institutions
S&R	Science and research
SSSS	Summer School of Slavonic Studies
STA	Small tangible assets
TA CR	Technology agency of the Czech Republic
USB	The University of South Bohemia in České Budějovice



Annual Financial Report of the University of South Bohemia in České Budějovice for 2023:

submitted by prof. Ing. Pavel Kozák, Ph.D., Rector

approved by the Academic Senate of the University of South Bohemia in České Budějovice  
on 25 June 2024 discussed by the Board of Trustees of the University of South Bohemia in  
České Budějovice on 26 June 2024

Published by: The University of South Bohemia in

České Budějovice Address: Branišovská 1645/31a, 370

05 České Budějovice www: [www.jcu.cz](http://www.jcu.cz)

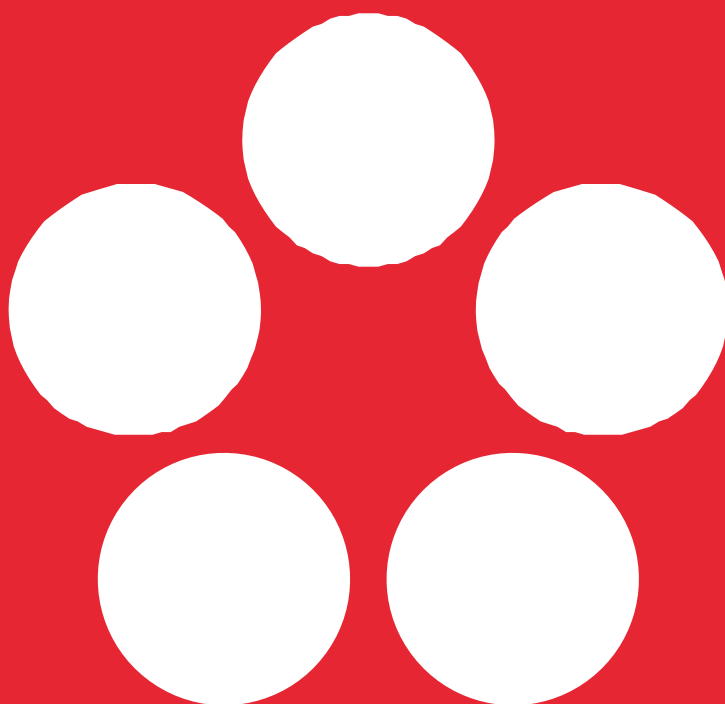
Editor: Ing. Michal Hojdekr, Ph.D., MBA., bursar of the University of South Bohemia in the  
Czech Republic  
Budejovice

Issue: June 2024

ISBN: 978-80-7694-082-6







The University of South Bohemia in České Budějovice

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