

Annual Financial Report

of the University of South Bohemia
in České Budějovice for

2025



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

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The Annual Financial Report of the University of South Bohemia in České Budějovice for 2025 is presented by:



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1 INTRODUCTION

The University of South Bohemia in České Budějovice (hereinafter referred to as 'USB') was established by Act No. 314/1991 and has its registered office at Branišovská 1645/31a, 370 05 České Budějovice.

In 2025, USB carried out its activities through eleven internal units, the financial management of which is monitored in the iFIS financial information system according to cost centres, contracts and sources of funding. This system enables the systematic monitoring and evaluation of financial management both at the level of the University as a whole and at the level of individual units.

Table 1.1 Constituent parts of the University of South Bohemia in České Budějovice

Name	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)
Pre-school facilities	(PF)
Rectorate	(REC)

The financial management of the University of South Bohemia in 2025 was conducted in accordance with the applicable legislation, in particular Act No. 111/1998, on Higher Education Institutions, Act No. 563/1991, on Accounting, Decree No. 504/2002, and the Czech Accounting Standards. In maintaining its accounts and managing its finances, the University also complied with the rules laid down by public funding providers and adhered to the principles of economical, efficient and effective management of financial resources.

USB's financial management was based on the USB Strategic Plan for the period 2021–2030 and its annual implementation plans. Financial management focused primarily on ensuring financial stability, the efficient allocation of available resources and supporting the development of the USB's educational, creative and related activities.

The breakdown of USB's budget for 2025 was based on the rules for the provision of grants and subsidies to public higher education institutions issued by the Ministry of Education, Youth and Sports, which determine both the structure and the volume of funding for public higher education institutions.

Research, development and innovation have long played a significant role in the activities of USB; these are funded both from institutional resources – in particular grants for the long-term conceptual development of a research organisation (LCDRO) – and from earmarked funds provided by national and international funding bodies.

The University also operates an overseas research station on the Arctic archipelago of Svalbard (Spitsbergen), which is used primarily for scientific research activities. Funding for these activities is provided through a combination of public and the University's own resources and forms an integral part of the University's financial management.

In 2025, USB achieved total revenue of CZK 2,270,897, with contributions and grants from public sources accounting for the bulk of the funding. These funds represent the cornerstone of the University's funding for educational and creative activities.

In addition to public funds, the University also generated its own revenue, primarily from the provision of services, ancillary activities, project collaboration and the utilisation of funds.

USB's financial performance in 2025 was influenced primarily by rising staff costs, changes in energy and service prices, and the implementation of investment and infrastructure projects. Under these circumstances, USB achieved a pre-tax profit of CZK 10,453,000.

In managing public funds, USB acted in accordance with the legislation of the Czech Republic and the European Union's rules on the provision of state aid, so as to avoid any distortion or threat of distortion of competition. At the same time, emphasis was placed on transparency and the efficient use of all available resources.

The University applies a reduced rate of value-added tax deduction on goods and services received that are used for both economic and non-economic activities, thereby optimising overall costs.

In the area of environmental protection, USB implements measures aimed at reducing its environmental impact, in particular through waste sorting, energy savings and the operation of specialised facilities. The issue of sustainable development is also an integral part of USB's educational and S&R activities.

Looking ahead, it is expected that USB's financial management will continue to be significantly dependent on public funding. The university will therefore strive to maintain financial stability, manage costs effectively and gradually increase its own revenue, particularly through the development of ancillary activities, project-based initiatives and collaboration with the applied research sector.

The following overview documents the trend in the volume of selected grant programmes since 2021.

Grant for educational activities – A+K indicator (in thousands of CZK):

Budget/actual	Year 2021	Year 2022	2023	Year 2024	Year 2025
Approved budget	646,106	669,809	683,544	706,625	800,824
Actual as of 31 December	649,489	675,614	687,626	708,546	805,187

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

Budget/actual	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025
Approved budget	284,018	316,046	316,046	329,782	345,385
Actual as of 31 December	284,018	316,046	316,046	329,782	345,385

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

Budget/actual	Year 2021	Year 2022	Year 2023	Year 2024	Year 2025
Approved budget	37,183	37,277	38,756	34,332	34,713
Actual as of 31 December	37,183	37,277	38,756	34,332	34,713

USB's profit/loss:

In 2025, USB achieved a profit of CZK 10,453,000 before tax. This result is CZK 3,477,000 lower than in 2024, i.e. a decrease of 24.96 %.

USB will submit its income tax return by 30 June 2026.

The profit is proposed to be transferred to the fund in accordance with the data in Table 2.2.1 (p. 7, in thousands of CZK) and in Table 11 of the tabular section of the annual financial report (AFR).

2 ANNUAL FINANCIAL STATEMENTS

The annual financial statements of the University of South Bohemia in České Budějovice for 2025 were prepared in accordance with Act No. 563/1991, on Accounting, as amended, Decree No. 504/2002, and the Czech Accounting Standards for entities whose principal activity is not business.

The financial statements are based on the accounting records maintained in the University's financial information system, which enables the monitoring of financial performance by individual activities, sources of funding and organisational units.

The balance sheet date is 31 December 2025; the financial statements were prepared on 7 April 2026.

2.1 Balance Sheet

The balance sheet has been prepared in accordance with Decree No. 504/2002 and presents data in summary form for the University of South Bohemia as a whole.

An overview of the values of assets and liabilities as of 1 January 2025 and 31 December 2025 is set out in Table 1 of the tabular section of the annual financial report.

The structure and trends in individual asset and liability items primarily reflect the University's investment activities, developments in project funding and changes in the structure of current assets and borrowings.

Comments on significant items and their year-on-year changes are provided in the accompanying text of Chapter 2.

The value of the University of South Bohemia's assets increased in 2025 by CZK 467,945,000 to a total value of

CZK 5,206,475,000, i.e. an increase of 8.99 %. This development is primarily linked to the implementation of investment projects and changes in the structure of current assets.

The following significant changes occurred on the assets side of the balance sheet:

- the value of fixed assets increased by a total of CZK 163,958,000 (including depreciation);
- the gross value of fixed assets (excluding depreciation) increased by CZK 294,243,000; significant changes include
- an increase in the value of buildings by CZK 393,711,000, relating to the implementation of investment projects and the development of the University's infrastructure;
- an increase in tangible movable assets of CZK 59,660,000;
- the value of minor fixed assets recorded on the balance sheet has been declining over the long term; in 2025, assets with a value of CZK 5,066,000 were written off;
- the total value of current assets increased by CZK 173,702,000, with this increase being driven primarily by:
- an increase in receivables of CZK 151,945,000, primarily due to a rise in estimated receivables and expected inflows from projects and grants,
- an increase in cash in bank accounts of CZK 29,829,000, which relates to a timing discrepancy between the receipt and withdrawal of funds,
- a decrease in advances paid, other receivables and receivables from employees by CZK 3,657,000.

The trend in assets confirms the University's ongoing investment activity and, at the same time, reflects the increased volume of funds tied up in project financing.

The value of the University of South Bohemia's liabilities also increased in 2025 by CZK 467,945,000 to a total of CZK 5,206,475,000. The movement in liabilities corresponds to the changes on the assets side and reflects the structure of the University's sources of funding.

The following significant changes occurred on the liabilities side of the balance sheet:

- an increase in net assets, particularly in the equity item, where there was a rise of CZK 294,113,000, relating to the acquisition of fixed assets and their recognition in equity;
- a decrease in fund balances of CZK 23,908,000, relating to their utilisation to finance the University's operating and investment needs during the year;
- Among items relating to external sources, there was, in particular, an increase in account 955 – long-term advances received – of CZK 183,933,000, bringing the total amount of this item to CZK 291,327,000 as of 31 December 2025.

This development is primarily linked to the implementation of projects co-financed by the European Union, which are funded in the form of advance payments. These funds are settled on an ongoing basis in line with verified expenditure and represent a significant component of the University's external funding.

The increase in external funding is therefore largely linked to project funding and the time lag between the receipt and utilisation of funds, which is also evident on the assets side (an increase in receivables and cash).

From the perspective of overall trends, it can be stated that the structure of USB's assets and liabilities remains stable in the long term. The growth in assets is covered appropriately by both equity and external funding, with project funding playing a significant role. At the same time, these trends confirm the University's ongoing investment development and its ability to make effective use of available financial resources.

2.2 Profit and Loss Account

The profit and loss account is prepared for USB as a whole and, at the same time, separately for its core and ancillary activities.

An overview of costs and revenues for 2025 is set out in Table 2 of the tabular section of the annual report. An overview of the profit/loss of the individual constituent parts of USB is set out in Table 3.

The University's financial management is characterised by the dominant role of its core activities, which underpin its educational and research work, and by ancillary activities, which represent an additional source of own revenue.

A detailed analysis of costs and revenues, including their structure and year-on-year changes, is set out in Chapter 3 of this report.

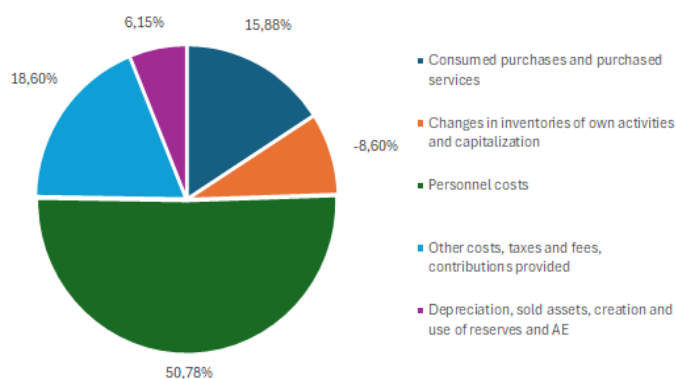
In 2025, USB reported total costs of CZK 2,260,443,000 of which costs relating to the core activity amounted to CZK 2,211,914,000, and costs relating to ancillary activities amounted to CZK 48,530,000. Total costs increased by 6.04 % compared with 2024, i.e. by CZK 136,423,000. This year-on-year increase was mainly driven by rises in staff costs and costs for materials, energy and services.

The largest cost item is staff costs, which totalled CZK 1,386,202,000 in 2025, an increase of CZK 82,136,000 compared with 2024 (5.93 %).

Within material costs, purchases and services procured are compared; these increased by CZK 13,962,000 (3.22 %) compared with the previous year, with the recorded total amounting to CZK 433,430,000.

Travel expenses totalled CZK 26,187,000 and were CZK 2,753,000 lower than in 2024; of this amount, expenses for overseas business trips amounted to CZK 21,326,000.

The share of individual **cost** categories in the total operating costs of USB is shown in **Chart 2.2.1**.



The structure of USB's costs has remained stable over the long term. The most significant item is staff costs, which account for the predominant part of total costs. Purchases and services consumed, as well as other costs, also account for a significant proportion. The item 'Changes in inventories of own production and capitalisation' has a negative value, representing a reduction in costs by the value of work carried out for own use. There was no year-on-year change in the structure of costs, but there was an absolute increase in their total amount.

Revenue for 2025 increased by CZK 132,947,000 in both core and ancillary activities, reaching a total of CZK 2,270,897,000, i.e. by 5.85 %. This development was driven primarily by a higher volume of funds from public sources and interest income from fixed-term deposits and savings accounts.

In its core activities, USB incurred 97.85 % of total costs (CZK 2,260,443,000), which amounts to CZK 2,211,914,000 in absolute terms. This is a higher proportion than in 2024, confirming the dominant position of the core activity in the University's financial management and its key role in ensuring educational and creative activities.

Staff costs, amounting to CZK 1,362,824,000, account for 61.61% of the total costs of the core activity. Of this, costs for wages and other personnel expenses amount to CZK 899,460,000. Statutory social security and health insurance contributions also constitute a significant item.

The increase in staff costs compared with the previous period is mainly linked to wage trends and the overall rise in labour costs, which is in line with general trends in public sector remuneration.

In the category of consumable purchases, there was an increase of CZK 14,693,000 (3.56 %) compared with 2024. The largest item is the purchase of materials and energy, amounting to CZK 203,845,000, which saw an increase of CZK 26,867,000, reflecting in particular the trend in energy and input prices during 2025.

Travel expenses amounted to 25,781,000, which is 2,759,000 less than in 2024. The decrease is due to a lower number of business trips undertaken.

Expenditure on other services totalled CZK 150,563,000.

Repair and maintenance costs amounted to CZK 25,537,000, representing a year-on-year increase of CZK 994,000 (3.88 %).

Entertainment expenses amounted to CZK 6,761,000.

Within the category of changes in inventories of own production and capitalisation, a significant item is the capitalisation of internal services. This reflects a reduction in costs equivalent to the value of work carried out for internal use, particularly in the case of recording services provided by central units to the constituent parts of USB, as well as reflecting the share of overhead costs in projects and grants. These internal transactions do not appear in the University-wide financial statements but are important for the correct allocation of costs between individual activities and their substantive allocation to specific outputs. Capitalisation thus contributes to a more realistic picture of the cost structure of the university's individual activities and influences the overall cost structure.

Within the 'other costs' category, a significant item is the creation of funds amounting to CZK 204,677,000. The constituent parts of USB primarily generate the Fund for Operating Resources (FOR) for expenditure in subsequent years, as well as the Earmarked Resources Fund (ERF) in accordance with the rules governing the grants and donations received. This category also includes transfers to other funds, in particular the Remuneration Fund (RF) and, where applicable, other funds depending on the nature of the resources, which serve to meet the University's future needs. The creation of funds represents an important financial management tool, enabling the accrual of funds and ensuring the financing of activities in subsequent periods, whether in the areas of operations, projects or investments.

Another item affecting costs is depreciation, disposal of assets, and the creation of provisions and write-downs totalling CZK 167,776,000, of which depreciation of fixed assets amounts to CZK 166,283,000 and write-downs amount to CZK 384,000. The proportion of accounting depreciation on assets acquired using grants amounts to 79.96 %, i.e. CZK 132,956,000. This depreciation is simultaneously offset on the income side by being recognised under 'other income' and therefore does not represent a drain on the university's own resources. The remaining portion of depreciation consists of depreciation on assets acquired from own funds, which represents the university's actual cost associated with the replacement of fixed assets.

On the revenue side, which totalled CZK 2,210,724,000 from core activities and increased by CZK 138,396,000 (6.26 %), the most significant item is the operating grant – the contribution and grant provided by MEYS – as well as grants from other providers, such as other chapters of the state budget, local government bodies and foreign providers.

The settled contribution and all grants totalled CZK 1,743,567,000 in 2025, i.e. 78.87% of revenue.

The year-on-year increase in these funds amounted to CZK 172,295,000. Revenue from grants does not include grants linked to asset replacement programmes, which are recognised as depreciation.

A significant component of revenue is sales of own services and goods, amounting to CZK 129,229,000, i.e. CZK 10279,000 more than in 2024 (an increase of 7.95 %).

The breakdown is as follows:

- sales of products amounted to CZK 1,559,000,
- revenue from services: CZK 127,310,000,
- revenue from goods in the core activity amounted to CZK 360,000.

In the other income category, the following should be noted in particular:

- the recognition of depreciation on assets acquired using a grant amounting to CZK 132,956,000 (in accordance with Decree No. 504/2002, and accounting standards),
- the recognition of the drawdown of non-investment funds from various funds (FOR, FO, ERF, SF) to cover costs amounting to CZK 68,634,000, representing a reduction of CZK 57,685,000 compared with 2024.

These items primarily represent the accounting treatment of resources relating to the financing of assets and the drawdown of funds and establish a link to the corresponding costs.

The pre-tax profit from core activities amounted to CZK –1,190,000, which is an improvement of CZK 7,162,000 compared with 2024.

Costs relating to ancillary activities for 2025 were recorded in the accounts at CZK 48,530,000. Compared with 2024, they increased by CZK 5,189,000, i.e. by 10.69 %. This development is primarily linked to the increased volume of activities carried out and to rising input prices.

The largest cost items are the purchase of materials and energy, amounting to CZK 12,751,000, and staff costs (including insurance), amounting to CZK 23,378,000, which correspond to the nature of the services provided as part of ancillary activities.

Depreciation on assets acquired from own resources, amounting to CZK 558,000, was also recorded in ancillary activities; this represents an expense associated with the use of assets in the performance of these activities.

The cost structure of ancillary activities reflects their nature, with the amount of individual cost items depending on the scope of services provided and the utilisation of the university's capacity.

The main component **of revenue from ancillary activities**, which totalled CZK 60,173,000 in 2025, is revenue from own services and goods amounting to CZK 59,205,000.

A significant part of this revenue consists of revenue from services amounting to CZK 41,840,000, which reflects the scope of services provided and activities carried out as part of the University's ancillary activities.

The level of revenue is directly dependent on the volume of services provided and the utilisation of the University's capacity for activities carried out beyond the scope of its core activities. Ancillary activities thus represent a flexible component of the University's financial management, where the level of revenue generated can be actively influenced.

The pre-tax profit from ancillary activities amounted to CZK 11,643,000. This result confirms that ancillary activities represent a significant additional source of funding for the university and contribute positively to the overall profit/loss.

Table 2.2.1 provides a comprehensive overview of the profit/loss of the individual constituent parts of USB, showing the results broken down into core and ancillary activities, along with a proposal for their allocation to the respective funds. (Overviews are also provided in Annexes 3 and 11 of the tabular section of the AFR).

Table 2.2.1 Profit/loss in thousands of CZK

Const. part	Profit/loss from core activities	Profit/loss from ancillary activities	Total profit/loss	Proposal for the transfer of the profit/loss to reserves		
				FO	FOR	CARF
REC	- 7,765	51	-7,713	-	-5,410	-
D&R	8,810	2,152	10,967	-	-	8,663
FED	245	912	1,157	-	1,157	-
FTH	21	6	27	3	24	-
FAT	-2,219	623	-1,596	-	-1,596	-
FSC	1,379	235	1,614	-	153	1,461
FHSS	662	241	903	-	903	-
FFPW	-2,450	7,065	4,616	-	272	4,344
FAR	336	0	336	-	336	-
FEC	-222	353	132	-	132	-
PF	11	0	11	-	11	-
Total	-1,190	11,643	10,453	3	-4,018	14,468

It is clear from the table that:

- the USB's total profit or loss before tax amounted to 10,453,000,
- its core activities reported a loss of CZK -1,190,000,
- Ancillary activities generated a profit of CZK 11,643,000.

The performance of the individual constituent parts varies and reflects both the nature of their activities and the extent of their involvement in ancillary activities. The table also shows that, for most constituent parts, the positive results from ancillary activities help to balance or improve the result from core activities at the level of the University as a whole.

The table also includes a proposal for the transfer of the profit to funds (FO, FOR, CARF), which represents an important financial management tool. Transfers to funds enable the profit/loss achieved to be utilised in subsequent periods and contribute to the stability of the university's funding.

2.3 Cash flow statement

The cash flow statement is not included in the annual financial report for 2025. According to the guidelines issued by MEYS, its preparation is not mandatory.

2.4 Annexe to the financial statements

The data are set out in Annexe No.12 to the 2025 financial statements, including a list of leased buildings and premises leased, as set out in Annexe No. 13.

2.5 Auditor's statement

The financial statements of the University of South Bohemia in České Budějovice for the year 2025 have been audited by an independent auditor.

The audit was conducted in accordance with the relevant legislation and auditing standards. The auditor issued an unqualified opinion, confirming that the financial statements give a true and fair view of the HEI's financial position.

The independent auditor's report is set out in Annexe 14 to the annual financial report.

3 ANALYSIS OF REVENUES AND COSTS

3.1 The higher education institution (excluding D&R)

This chapter analyses the financial performance of the University of South Bohemia in České Budějovice for the year 2025, excluding the Dormitories and Refectories (D&R) constituent part. The assessment focuses on the structure of revenue and expenditure, their development and interrelationships.

The higher education institution's total revenue in 2025 amounted to **CZK 2,165,382,000**, with the majority attributable to its core activities. Ancillary activities account for a smaller share of total revenue; however, their significance lies primarily in their ability to generate a profit.

The structure of revenue is consistent with the nature of a public higher education institution. The dominant items are **operating grants and contributions from public sources**, particularly from the MEYS budget, which represent the primary source of funding for educational and creative activities. These sources are supplemented by **own revenue**, particularly sales of own outputs and services, as well as other revenue, including the settlement of funds.

On the expenditure side, the University's financial management is primarily influenced by:

- a high proportion of **staff costs** associated with delivering teaching and creative activities,
- costs of **energy, materials and services**, the level of which is influenced both by the volume of activities carried out and by changes in input prices,
- and, furthermore, costs associated with the depreciation of fixed assets.

The higher education institution's profit/loss (excluding D&R) corresponds to the overall result presented in the previous chapters. While the core activities show a slight loss, ancillary activities generate a profit, which helps to balance the higher education institution's finances as a whole.

The higher education institution's financial performance is also influenced by project funding, particularly from operational programmes and other public sources, where there are time lags between the receipt of funds and their utilisation. This factor is reflected both in the development of revenue and costs and in the higher education institution's cash flows.

The structure of revenue and expenditure in 2025 thus reflects the nature of a public higher education institution's financial management, where funding from public sources plays a dominant role, supplemented by the institution's own and ancillary activities.

3.1.1 Contributions and grants from public funds

The University's revenue (excluding D&R) in 2025 totalled CZK 2,165,382,000, of which CZK 2,126,520,000 came from its core activities and CZK 38,862,000 from ancillary activities.

MEYS' contributions and grants are the University's primary source of funding. Based on the decision to award contributions and grants, USB received a total of CZK 1,408,334,000, of which CZK 1,387,099,000 was for non-capital expenditure and CZK 21,235,000 for capital expenditure (excluding PROGFIN and OP SF EU projects).

The MEYS' contribution from the state budget for educational and creative activities totalled CZK 989,362,000 in 2025, of which CZK 974,677,000 was allocated to operating funds and CZK 14,685,000 to capital funds.

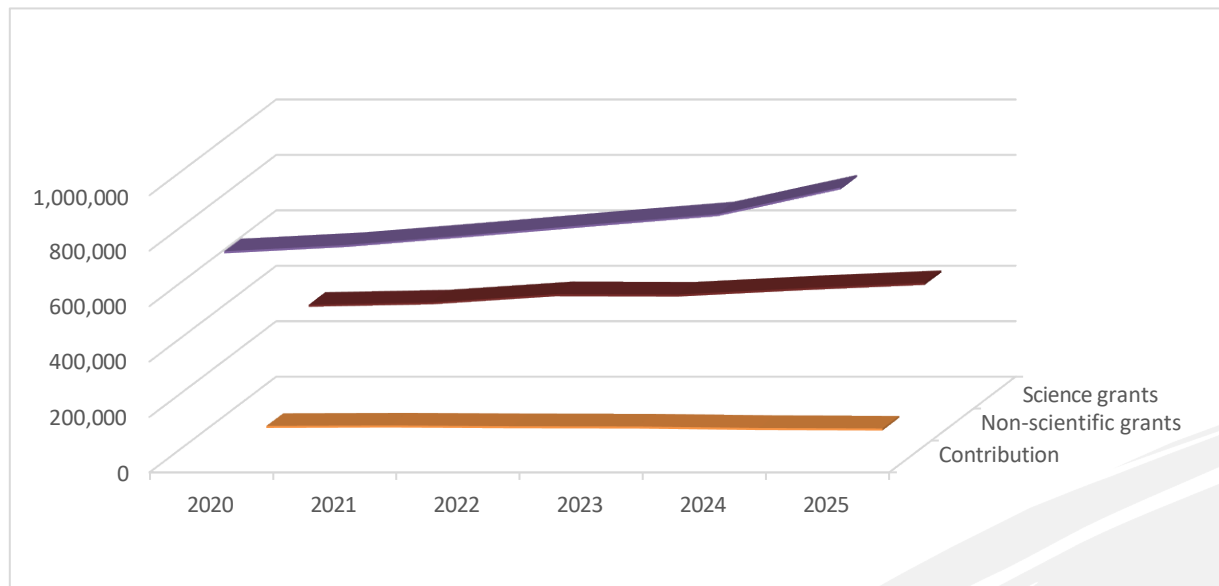
In the area of non-scientific grants, USB received a total of CZK 4,542,000 from MEYS during 2025; following a reduction in the grant due to a repayment, the amount utilised amounted to CZK 4,494,000 in operating funds.

Another group of grants received by USB from the MEYS budget are research and development grants totalling CZK 414,430,000 ; the amount of funds utilised, after taking refunds into account, was CZK 413,906,000 of which CZK 407,356,000 were operating funds and CZK 6,550,000 were capital funds.

The trend in contributions and grants from MEYS is illustrated in the following summary chart No. 3.1.1.1. For the sake of completeness, D&R grants are included as well.

Chart No. 3.1.1.1

in thousands of CZK



Overview in thousands of CZK	2020	2021	2022	2023	2024	2025
Contribution	758,881	781,664	818,096	856,117	892,628	989,362
Non-scientific grants	13,732	15,401	12,762	11,839	6,345	4,542
Science grants	335,695	344,432	373,946	372,841	395,268	414,430

Table 3.1.1.1 Contributions and grants from MEYS from 2020 to 2025 – funds provided (excluding projects financed under the PROGIN programme and from EU Structural Funds programmes)

in thousands of CZK

CONTRIBUTION	Op./Cap.	2020	2021	2022	2023	2024	2025
Educational activities (A+K)	Op.	607,686	636,258	653,922	674,022	688,083	797,671
<i>Educational activities (A+K)</i>	<i>Chapter</i>	<i>22,109</i>	<i>13,231</i>	<i>21,692</i>	<i>13,604</i>	<i>20,463</i>	<i>7,516</i>
PhD student grants (C)	Op.	49,241	52,211	50,861	48,128	53,978	61,714
Erasmus+, KreativEU, CEEPUS (D)	Op.	3,719	45	138	102	55	1,602
Barrande Fellowship Programme (D)	Op.	0	0	0	0	120	40
Reimbursement of travel expenses (D)	Op.	0	1	0	20	9	24
Foreign scholarship holders (D)	Op.	0	0	0	0	0	1,284
Development programmes (IP, SPSM, SPDHE) (I)	Op.	20,885	28,555	28,275	28,919	37,143	37,540
<i>Development programmes (IP, SPSM, SPDHE) (I)</i>	<i>Cap.</i>	<i>11,246</i>	<i>7,075</i>	<i>9,906</i>	<i>9,261</i>	<i>6,955</i>	<i>6,868</i>
Social grants (S)	Op.	344	309	360	260	241	326
Accommodation grants (U)	Op.	20,077	21,438	24,089	23,927	24,521	28,573
Education Policy Fund (F)	Op.	6,036	4,018	7,544	34,275	39,738	45,903
<i>Education Policy Fund (F)</i>	<i>Cap.</i>	<i>0</i>	<i>0</i>	<i>3,291</i>	<i>5,245</i>	<i>1,224</i>	<i>301</i>
Social priorities (P)	Op.	17,540	18,523	18,018	18,354	20,107	0
Total operating contribution	Op.	725,528	761,358	783,207	828,007	863,995	974,677
Total capital contribution	Cap.	33,355	20,306	34,889	28,110	28,642	14,685
GRANTS – NON-SCIENCE		2020	2021	2022	2023	2024	2025
Foreign students, category G – English-speaking students (D)	Op.	0	0	0	376	611	0
Foreign students, Category B – full-time studies (D)	Op.	2,579	1,467	906	221	0	0
Foreign students, Category E, short-term stay – accommodation and meals (J)	Op.	0	0	0	264	372	0
Foreign students, category R (D)	Op.	0	0	0	0	44	0
SSSS (D)	Op.	0	1,374	1,501	1,553	1,536	1,536
Student accommodation and catering (D&R) (J)	Op.	4,323	4,323	2,785	2,730	2,396	1,726
Centralised development programmes	Op.	4,626	4,641	4,196	4,785	0	0
<i>Centralised development programmes</i>	<i>Cap.</i>	<i>1,754</i>	<i>1,745</i>	<i>1,350</i>	<i>750</i>	<i>0</i>	<i>0</i>
Digitisation of PHEI	Op.	0	0	0	0	0	0
<i>Digitisation of PHEI</i>	<i>Cap.</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
SPECIAL OFFER	Op.	0	707	759	236	727	630
MEYS – other	Op.	450	1,105	1,265	925	650	650
Education Policy Fund (F)	Op.	0	39	0	0	0	0
Total operating grants	Op.	11,978	13,656	11,412	11,090	6,336	4,542
Total capital grants	Cap.	1,754	1,745	1,350	750	0	0
GRANTS – SCIENCE AND RESEARCH		2020	2021	2022	2023	2024	2025
Long-term strategic development Research organisations	Op.	251,113	273,853	299,016	307,412	324,782	338,835
<i>Long-term strategic development Research organisations</i>	<i>Cap.</i>	<i>21,686</i>	<i>10,165</i>	<i>17,030</i>	<i>8,634</i>	<i>5,000</i>	<i>6,550</i>
Major infrastructure projects (CENAKVA)	Op.	17,554	16,920	16,857	16,469	17,208	16,860
Specific higher education research (GA USB)	Op.	36,751	37,183	37,277	38,756	34,332	34,713
International Cooperation (Inter-Excellence, Mobility)	Op.	8,590	6,311	3,766	1,570	4,046	3,778
ERC CR	Op.	0	0	0	0	9,900	13,694
MEYS – other	Op.	0	0	0	0	0	0
<i>MEYS – other</i>	<i>Cap.</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>
Total operating grants for S&R	Op.	314,008	334,267	356,916	364,207	390,268	407,880
Total capital grant for S&R	Cap.	21,686	10,165	17,030	8,634	5,000	6,550
TOTAL		2020	2021	2022	2023	2024	2025
<i>Total operating assets</i>	<i>Op.</i>	<i>1,051,514</i>	<i>1,109,281</i>	<i>1,151,535</i>	<i>1,203,304</i>	<i>1,260,599</i>	<i>1,387,099</i>
<i>Total capital resources</i>	<i>Cap.</i>	<i>56,795</i>	<i>32,216</i>	<i>53,269</i>	<i>37,494</i>	<i>33,642</i>	<i>21,235</i>
Total		1,108,309	1,141,497	1,204,804	1,240,798	1,294,241	1,408,334

CONTRIBUTION

The grant received from indicator A+K for educational activities amounted to CZK 805,187,000 of which CZK 797,671,000 was for current expenditure and CZK 7,516,000 for capital expenditure.

The grant allocated under indicator C, i.e. scholarships for students enrolled on full-time doctoral degree programmes, was determined according to the same principles as in previous years, namely on the basis of the number of students on these degree programmes, and amounted to CZK 61,714,000.

As part of its international cooperation, USB received a grant in 2025 to cover the operating costs associated with the studies of students who are not Czech nationals, in accordance with international agreements on foreign development aid, amounting to CZK 1,285,000.

Furthermore, grants were provided under indicator D for the CEEPUS programme amounting to CZK 46,000, for the Barrande Fellowship scholarship programme amounting to CZK 40,000, for the reimbursement of travel expenses amounting to CZK 24,000, and for the co-financing of activities within the KreativEU consortium of European universities amounting to CZK 1,556,000.

The grant included funds for accommodation grants totalling CZK 28,573,000 and funds for social grants totalling CZK 326,000, which were provided on the basis of the number of students meeting the specified criteria.

Under Indicator F, recurrent grants totalling CZK 45,903,000 were provided to support the University of the Third Age, students with special needs, Ukrainian students, to increase the capacity of higher education in non-medical healthcare, teacher training and psychology degree programmes, to support degree programmes focused on training teachers with qualifications in shortage subjects, and to co-finance VAT under Component 7.4 of the National Renewal Plan project. Capital expenditure under this indicator amounted to CZK 301,000.

Under the Ministry's development programmes, a total of CZK 44,408,000 was allocated from Indicator I, of which CZK 37,540,000 was current funding and CZK 6,868,000 was capital funding, for support programmes for the strategic management of higher education institutions and the development of the higher education sector.

The funds provided were utilised in accordance with the purpose specified by the provider and the rules of the individual programmes. The structure and extent of the drawdown correspond to the needs of the HEIs' educational and creative activities, including support for students and development activities.

GRANTS

USB received a grant for the Summer School of Slavic Studies (SSSS) amounting to CZK 1,536,000 and a grant for the implementation of projects under the AKTION international cooperation programme amounting to CZK 630,000, of which CZK 48,000 was returned during the year due to under-spending.

The grant for student accommodation and meals (indicator J – D&R) amounted to CZK 1,726,000 and was fully utilised.

The area of research and development grants from the MEYS budget includes both institutional support for the long-term conceptual development of a research organisation (LCDRO), provided in the amount of CZK 345,385,000 (of which CZK 338,835,000 was current expenditure and CZK 6,550,000 was capital expenditure), as well as earmarked support for specific higher education research carried out through student grant competitions, administered by the USB Grant Agency (GA USB), amounting to CZK 34,713,000.

Furthermore, USB received other subsidies from MEYS for research and development projects totalling CZK 34,332,000, as shown in Table 5.b of the tabular section.

The total amount of grants allocated, and the number of projects implemented are set out in summary table 3.1.1.2.

Table 3.1.1.2 Number of projects and the amount of S&R grants allocated by MEYS (excluding LCDRO and SVV) in thousands of CZK

	No. of projects	Non-capital grants	Capital grants	Total grants in thousands of CZK
CENAKVA (LRI project)	1	16,860	0	16,860
INTER – EXCELLENCE	2	3,778	0	3,778
ERC CR	2	13,694	0	13,694
Total	5	34,332	0	34,332

The table provides an overview of research and development projects funded by MEYS outside the main institutional sources (LCDRO and specific higher education research). In 2025, a total of 5 projects were carried out, with a total funding allocation of CZK 34,332,000.

Funding was concentrated primarily on the INTER-EXCELLENCE and ERC CZ programmes and the CENAKVA large-scale research infrastructure project, which is in line with the University's focus on developing international cooperation and supporting research of excellence.

S&R grants from other sections of the state budget and other sources

Table 5.b in the tabular section of the AFR provides an overview of grant-based income from other sections of the state budget, local authority budgets and programmes from abroad. The following table supplements the data on the volume of funds provided from other sections of the state budget; it provides an overview of the number of grants obtained and the volume of funds in the field of research and development.

Table 3.1.1.3 Number and amount of S&R grants allocated from other chapters in thousands of CZK

Grant programme	Number of projects	Non-capital grants	Investment grants	Total grant in thousands of CZK
GA CR	33	85,984	24	86,008
TA CR	15	33,951	0	33,951
Ministry of Agriculture	13	41,273	0	41,273
Ministry of Health	4	7,086	0	7,086
Ministry of the Interior	1	2,826	0	2,826
Total	66	171,120	24	171,144

The table shows that in 2025, USB implemented a total of 66 projects funded from other chapters of the state budget, with a total budget of CZK 171,144,000.

The most significant funding bodies were:

- the CR Science Foundation, with funding of CZK 86,008,000,
- The Technology Agency of the CR, with a total of CZK 33,951,000,
- The Ministry of Agriculture, with a total of CZK 41,273,000.

A smaller amount of funding was provided by the Ministry of Health and the Ministry of the Interior; however, their contribution is significant in terms of diversifying the sources of funding for the University's research activities.

Funds provided from other chapters of the state budget were utilised in accordance with the conditions set by the individual providers and correspond to the research projects carried out. These sources represent a significant supplement to institutional funding and contribute to the development of the University's research and creative activity.

Data in Table 5 of the tabular section:

Total funds received from MEYS and other providers are summarised in Table 5. In 2025, the University of South Bohemia (USB), including the D&R, recorded total funds of CZK 2,125,660, of which current

operating funds CZK 1,828,651,000 and capital funding of CZK 297,009,000. The table also contains data on the amount of funds utilised.

Tables 5.a–5.d provide an overview of:

- funds provided,
- funds utilised,
- funds generated,
- unspent expenditure, and
- any refunds.

A breakdown of funds by education funding body is set out in Table 5.a. In addition to the MEYS chapter, this table also shows funds allocated and utilised by other funding bodies.

Table 5.b provides an overview of the budget headings from which science and research are funded.

Tables 5.a and 5.b also include grant refunds during 2025 (expenditure account) and those arising from the settlement with the state budget (deposit account).

Table 5.c contains an overview of programme funding (PROGFIN) allocated for asset replacement.

Table 5.d provides an overview of the funds allocated to projects co-financed by the European Union's Structural Funds. These funds are provided not only by MEYS (OP JAK projects), but also by other bodies, in particular the Ministry of Agriculture, the Ministry for Regional Development, the Ministry of the Environment and the Ministry of Labour and Social Affairs. The projects are co-financed from national and own resources, and the funds are provided both in the form of pre-financing (long-term advances) and as reimbursement of proven costs following the approval of monitoring reports.

In some cases, the amount of funds utilised exceeds the amount of funds provided; this is due to the University of South Bohemia pre-financing projects from its own resources. This practice is common, particularly for projects funded from European Union funds, and reflects the time lag between the receipt and the drawdown of funds. The funds provided were utilised in accordance with the purpose specified by the individual providers. The structure of their utilisation corresponds to the nature of the HEI's activities and the conditions of project funding.

Overall, it can be stated that the University of South Bohemia's funding is, to a significant extent, based on public resources, the structure and method of utilisation of which correspond to the nature of a public higher education institution's activities and the conditions of institutional and project funding.

3.1.2 Own revenue from core and ancillary activities (excluding D&R)

The University of South Bohemia's own revenue (excluding D&R) amounted to CZK 425,067,000 in 2025. Compared with the previous period, it showed a decrease of CZK 2,654,000, representing a change of 7.73 %. This indicator does not include revenue from the group of items comprising operating grants and contributions. Table 3.1.2.1 details own revenue from core and ancillary activities.

Table 3.1.2.1 Own revenue

in thousands of CZK

Revenue item groups	Core activities	Ancillary activities	Total
Revenue from own products	1,551	11,700	13,251
Revenue from the sale of services	49,769	26,666	76,435
Revenue from goods sold	360	80	440
Other income	321,068	336	321,404
<i>of which: use of funds</i>	65,634	35	65,669
<i>of which co-investigator grants (AÚ 6493)</i>	73,629	0	73,629
Proceeds from the sale of assets	11,479	69	11,548
Donations	1,989	0	1,989
TOTAL	386,216	38,851	425,067

The table shows that the majority of own revenue is generated by the core activity, which amounts to CZK 386,216,000, while ancillary activities account for 38,851,000 of total own revenue.

The most significant item is other revenue, which amounts to CZK 321,404,000 and represents the decisive part of the University's own revenue.

Another significant component is revenue from services, amounting to CZK 76,435,000, which primarily comprises revenue from the provision of services within the scope of both core and ancillary activities.

A smaller proportion is accounted for by sales of the company's own products and goods, which complement the overall structure of its own revenue.

Within **the core activity**, own revenue was recorded at CZK 386,216,000, representing a year-on-year decrease of CZK 36,197,000, i.e. 8.57 %.

The following were recorded among the more significant items:

- admission fees of CZK 6,239,000,
- fees for lifelong learning amounting to CZK 18,056,000,
- revenue from other services for students amounting to CZK 3,674,000.

Revenue from co-investigator agreements

USB participates in grant projects alongside other organisations. Where the University is not the principal investigator of a project, it receives funds from the principal investigator under co-investigator agreements.

In 2025, revenue from co-investigator agreements totalled CZK 79,406,000. This revenue is recorded in accounts 6493 and 9116 according to the source designation (comprehensive items).

A more detailed breakdown of revenue from co-investigator agreements in the field of research and development, by individual funding bodies and operational programme projects, is set out in the following table.

Table 3.1.2.2

in thousands of CZK

S&R – funding body	Amount transferred from principal investigators		
	INV funds	NIV funds	Total
Czech Science Foundation	0	14,854	14,854
Czech Technology Agency	0	26,124	26,124
LRI	0	4,060	4,060
Ministry of Agriculture	0	8,248	8,248
Total	0	53,286	53,286
			In thousands of CZK
SF EU – OP + abroad	Amount transferred from principal investigators		
	INV funds	NIV funds	Total
OP TAC	0	6,399	6,399
OP JAK	5,777	7,563	13,340
Horizon	0	4,188	4,188
Interreg	0	896	896
Other	0	1,297	1,297
Total	5,777	20,343	26,120

The table shows that the largest amount of funds transferred from the principal investigators of the projects comes from projects funded by the Technology Agency of the CR and the Grant Agency of the CR.

Another significant portion consists of funds from projects co-financed by the European Union's Structural Funds, particularly the OP JAK programme, as well as from other international programmes.

Revenue from co-investigator contracts represents a significant component of the University's own revenue and, at the same time, reflects USB's involvement in national and international research projects.

Other revenue

Other revenue includes revenue from the depreciation of assets acquired using a grant, amounting to CZK 129,640,000 (including D&R: CZK 132,956,000), as the counterpart to the depreciation charged to expenses.

A significant item within other income is the recognition of the utilisation of non-investment funds (FOR, RF, ERF, SF) to cover costs amounting to CZK 68,669,000.

Interest on savings accounts and fixed-term deposits, amounting to CZK 43,489,000 (including D&R: CZK 45,223,000), also accounts for a significant proportion of revenue; this arises mainly from placing temporarily available funds into accounts offering more favourable interest rates. In 2025, however, interest rates fell compared with 2024 and did not stabilise until the end of the year.

Donations received in 2025 were recorded at a total of CZK 1,815,000 (including D&R: CZK 1,989,000). Significant donations and public collections are described in more detail in Annexe 12 to the financial statements.

As part of **ancillary activities**, own revenue was recorded at CZK 38,851,000, representing an increase of CZK 4,279,000 compared with 2024.

Of this, sales of fish and fish products by the Faculty of Fisheries and Protection of Waters amounted to more than CZK 11.1 million.

Revenue from lettings amounting to CZK 4,920,000 is recognised under revenue from the sale of services for the USB.

A more detailed breakdown of selected revenue is set out in Table 6 of the tables section, including a breakdown by core and ancillary activities (including D&R).

Table 7 also sets out income from fees and payments for other activities provided by USB. These mainly comprise fees for services related to the admissions process, as well as payments for extended study periods and for study in a foreign language. This revenue also includes payments for the provision of lifelong learning programmes, the University of the Third Age and other unclassified income (e.g. late enrolment, reimbursement of costs associated with the completion of studies, extension of the examination period, issuance of duplicate diplomas and certificates, etc.).

Ancillary activities are carried out in conjunction with the university's core activities and in accordance with the legislation governing the operations of public higher education institutions, and represent a supplementary source of its own revenue.

Overall, it can be stated that the University of South Bohemia's own revenue constitutes a supplementary source of funding, the structure of which corresponds to the nature of a public higher education institution's activities. These revenues consist primarily of income from services, income from project collaboration, the utilisation of funds, and ancillary activities, which are carried out in connection with the University's core activities and in accordance with applicable legislation.

3.1.3 Costs in core and ancillary activities (excluding D&R)

The costs of USB's operations (excluding D&R) amounted to CZK 2,165,895,000 in 2025, representing a year-on-year increase of CZK 132,965,000, i.e. 6.1 %.

A detailed breakdown of costs in core and ancillary activities is set out in Table 3.1.3.1, which shows the structure of individual cost items.

Table 3.1.3.1

In thousands of CZK

Cost item groups	Core activity	Ancillary activity	Total
Consumption of materials	133,410	5,669	139,079
Energy consumption	48,450	796	49,246
Goods sold	568	75	643
Repairs and maintenance	23,625	864	24,489
Travel expenses	25,772	406	26,178
Representation	6,727	487	7,214
Other services	146,796	3,009	149,805
Payroll costs (salaries and other remuneration)	875,266	10,434	885,699
Statutory social security contributions and insurance	298,643	3,206	301,849
Meals	14,223	12	14,235
Scholarships	141,245	57	141,302
Taxes and charges	890	7	897
Other expenses	496,767	5,952	502,719
of which: Exchange rate losses	4,594	29	4,622
Donations	342	37	379
Funds raised	204,677	0	204,677
Depreciation, assets sold	155,641	261	155,902
of which: Depreciation of assets funded by grants	129,640	0	129,640
Depreciation of assets funded from own resources	25,059	268	25,327
Change in inventories of own production	108	-222	-115
Capitalisation	-232,661	-1,644	-234,305
Contributions awarded	1,051	6	1,057
TOTAL	2,136,520	29,375	2,165,895

The table shows that the majority of costs are incurred in the core activity, which constitutes the dominant component of the University's financial operations. The most significant cost items are, as has long been the case, staff costs, followed by costs of goods and services purchased, and items relating to the University's operations and development.

The costs of the higher education institution's **core activity (excluding D&R)** amounted to CZK 2,136,520,000 in 2025, representing a year-on-year increase of CZK 125,832,000.

The largest item is staff costs (salaries, other personnel costs, insurance and statutory social security contributions), which totalled CZK 1,329,375,000 and rose by CZK 79,117,000 (approximately 6 %) year-on-year.

Of this:

- employees' wages amounted to CZK 851,348,000,
- other staff costs amounted to CZK 23,918,000.

In the area of materials and energy consumption, a total of CZK 181,861,000 was recorded, representing a year-on-year increase of CZK 25,136,000.

Under the heading 'Repairs and maintenance', CZK 23,625,000 was spent, an increase of CZK 297,000 year-on-year.

Travel expenses amounted to CZK 25,772,000, representing a year-on-year increase of CZK 2,444,000.

The 'Other expenses' category is significantly influenced by the generation of reserves, which amounted to CZK 204,677,000 in 2025. A more detailed breakdown of the creation and utilisation of reserves is set out in Table 11 of the tabular section of the AFR.

Expenses in the category of depreciation, disposal of assets, generation of reserves and write-downs totalled

CZK 155,641,000, of which:

- depreciation of assets acquired from grants: CZK 129,640,000,
- depreciation of assets acquired from own resources: CZK 25,059,000.

The item 'Changes in stock levels and capitalisation' reflects internal services and work carried out for the University's own use. These transactions are treated as internal reallocations and are not included in the University's overall financial statements.

Costs relating to **ancillary activities** amounted to CZK 29,375,000 in 2025, which is CZK 12,049,000 more than in 2024.

Staff costs in ancillary activities totalled CZK 13,708,000 (including statutory insurance), while costs excluding insurance amounted to CZK 10,434,000.

Travel expenses increased by CZK 6,000 compared with 2024.

A year-on-year increase was also recorded in entertainment expenses, amounting to CZK 61,000.

Other costs relating to ancillary activities consist mainly of costs for materials, energy and services associated with the ancillary activities carried out by the individual constituent parts of the University.

Staff and wage costs

Mandatory data on staff and wages paid by USB are set out in Tables 8.a and 8.b of the tabular section, broken down into academic staff, research staff and other employees. Data for D&R are shown on a separate line. Funds are broken down by provider and also include project funding from EU structural funds' operational programmes. For the sake of completeness, details have also been included regarding the use of funds from the various funds, as part of ancillary activities and from other sources.

In 2025, a total of CZK 917,121,000 was paid out in wages to USB staff, which is CZK 75,656,000 more than in 2024. Of this, the amount paid in wage compensation for temporary incapacity for work totalled CZK 2,543,000. Payments for other staff costs (OSC) for the year 2025 amounted to CZK 26,113,000, which is CZK 25,000 more than in 2024. In total, USB (including D&R) spent CZK 1,229,776,000 on staff costs, i.e. wages, OSC and allowances. In 2025, the higher education institution (excluding D&R) paid a total of CZK 885,699,000 in personnel costs (salaries and OSC), of which salaries paid, including sick pay, amounted to CZK 860,532,000 and remuneration paid under agreements totalled CZK 25,167,000.

The tables also set out the wage costs for staff working on projects co-financed by the EU structural funds. In 2025, a total of CZK 41,042,000 was spent from the funds of these projects, of which CZK 39,957,000 was spent on wages and CZK 1,093,000 on non-wage labour costs. Wage costs were partially covered from the funds during the year, amounting to CZK 24,013,000, while non-wage costs accounted for CZK 620,000.

Table 8.b provides an overview of the number of staff and their average wages by category. The total average wage in 2025 amounted to CZK 49,349, representing a year-on-year increase of CZK 1,842, i.e. 3.7

% The average adjusted headcount stood at 1,500.31, representing a year-on-year increase of 25.26 employees.

The average wage of staff at higher education institutions, excluding D&R, reached CZK 49,772 in 2025, while in 2024 it stood at CZK 47,563, representing a year-on-year increase of CZK 2,209. The average adjusted number of staff, excluding D&R, stood at 1,416.99.

The average wage of D&R staff was 30,207 CZK in 2025, while in 2024 it stood at CZK 28,993, representing an increase of CZK 1,214. The average adjusted headcount of D&R staff was 83.31.

Scholarships

Scholarships paid to students in bachelor's, master's and doctoral degree programmes are recorded under personnel costs.

An overview of the types of scholarships and their sources of funding is provided in Table 9 of the tabular section of the AFR.

In 2025, the total amount of scholarships paid out was CZK 141,301,000, representing a year-on-year increase of CZK 6,927,000. The largest share consists of scholarships funded by contributions and grants from MEYS totalling CZK 116,481,000, followed by scholarships paid from the scholarship fund totalling CZK 9,232,000 and from other sources totalling CZK 15,588,000.

In 2025, a total of 15,546,000 was paid out to support studies abroad.

Records of funds in projects implemented by USB with the assistance of co-investigators

USB records funds spent in collaboration with co-investigators in analytical accounts. Non-capital expenditure is recorded in account 54922 and capital expenditure in balance sheet account 911617

In 2025, a total of 40,170,000 CZK was provided to co-investigators of S&R projects, of which 6,000 CZK constituted capital expenditure.

An overview of funds by individual providers is set out in Table 3.1.3.2.

Table 3.1.3.2

in thousands of CZK

S&R – Provider	Amount transferred to co-investigators		
	INV funds	NIV funds	Total
Czech Science Foundation (CR)	6	17,482	17,488
Ministry of Agriculture	0	14,115	14,115
Czech Research and Development Agency	0	6,448	6,448
Ministry of Health	0	617	617
Ministry of the Interior	0	506	506
MEYS – Inter-excellence	0	996	996
Total	6	40,164	40,170

A total of CZK 6,380,000 was also disbursed as part of SF EU projects; see Table 3.1.3.3.

Table 3.1.3.

in thousands of CZK

EU Structural Funds – Operational Programmes + abroad	Amount transferred to co-investigators		
	INV funds	NIV funds	Total
Austria Cooperation Programme	0	3,311	3,311
Erasmus	0	3,069	3,069
Total	0	6,380	6,380

The overall cost structure of the University of South Bohemia reflects the nature of a public higher education institution's activities, with staff costs and costs associated with educational and research activities accounting for the lion's share.

The year-on-year increase in costs in 2025 is primarily linked to the rise in staff costs, trends in energy and service prices, and the scope of project activities carried out. Costs were incurred in accordance with their intended purpose and the conditions of the individual sources of funding.

3.2 Dormitories and Refectories

The main activity of D&R USB is the provision of accommodation and catering services to students and staff at USB.

As part of its ancillary activities, accommodation services are also provided to people from outside USB, subject to the availability of places in the dormitories, particularly during the summer months. Catering services are provided to students, staff and the general public throughout the year.

The activities of D&R USB also include the management, maintenance and refurbishment of entrusted assets, as well as the prudent management of financial resources.

3.2.1 Analysis of D&R's income and expenditure

The total amount of the grant for providing student meals (indicator J), calculated on the basis of the number of meals served between October 2023 and October 2024, amounted to CZK 1,726,000 for 2025. This grant was more than CZK 600,000 lower year-on-year and was used in full to provide student meals.

This amount also covered a limited commitment between D&R and FTH of CZK 429,000, intended to cover a share of the rent for the FTH refectory and the energy costs of that refectory. D&R received no other funds from public sources in 2025.

The majority of D&R's revenue consists of sales from its own services, particularly in the areas of accommodation and catering. In 2025, revenue from its own services in its core activities amounted to CZK 71,337,000 and in its ancillary activities to CZK 17,844,000, totalling CZK 89,174,000, which represents a slight decrease compared with 2024, when it stood at CZK 89,181,000.

At the same time, there was a change in the breakdown of turnover between core and ancillary activities. While in 2024 revenue from core activities accounted for approximately 80 % of the total and revenue from ancillary activities for 20 %, in 2025 the share of core activities stood at 86.1 % and that of ancillary activities at 13.9 %. This development is primarily linked to the reduced operation of the refectory due to its refurbishment.

Other revenue comprises income from the letting of premises, which is generated in both core and ancillary activities. In ancillary activities, this mainly involves the letting of premises to CEZ at the K5 dormitory; in core activities, it involves the letting of flats to USB staff.

On the expenditure side, 2025 saw an increase in staff costs, which was linked to the rise in the statutory minimum wage and adjustments to staff remuneration. Another factor was the introduction of a pension savings contribution and wage increases following the effect of the USB's new pay regulations in October 2025.

At the same time, the refectory's operations were restricted during the renovation, leading to a decline in revenue, while the level of expenditure remained relatively stable.

Wage costs were partially covered by a grant from MEYS (indicator J). Owing to the lower amount of this grant, the proportion of wage costs covered by public funds decreased, while the proportion covered by D&R's own resources – particularly from its core activity – increased.

A smaller portion of the costs was covered by ancillary activities, in particular by operations providing services beyond the scope of the core activity.

The allocation of costs between core and ancillary activities is carried out through internal cost-allocation mechanisms, which are based on the proportion of these activities in total revenue.

The total full-time equivalent number of D&R staff did not change significantly compared with 2024; the slight increase was due to the provision of cover for long-term sick leave. The average wage was influenced not only by changes in pay scales but also by restrictions on refectory operations and a higher rate of staff sickness.

During 2025, there was also a reduction in the utilisation of funds for other staff costs (OSC), mainly as a result of the reduced use of contracts during the period of restricted operations.

Table 10.a Non-capital expenditure and revenue – catering sector

An overview of non-capital expenditure and revenue in the catering sector is set out in Table 10.a of the tabular section of the AFR.

In 2025, there was an increase in costs in the catering sector, mainly due to rises in energy prices, food prices and staff costs. Expenditure continued even during the period of reduced refectory operations in connection with its refurbishment.

In the core activity, there was a year-on-year increase in costs, while in the ancillary activity there was a slight decrease, following the allocation of costs according to the proportion of each activity.

On the revenue side, a decline was recorded, both in terms of revenue from catering services across all categories of diners and as a result of a lower subsidy from MEYS.

Revenue from ancillary activities amounted to CZK 7,623,000, compared with CZK 14,634,000 in 2024.

The operating result from the core business was a loss of CZK –5,264,000, representing a year-on-year increase in the loss of just under CZK 3 million.

In ancillary activities, there was a shift from a profit of CZK 2,648,000 in 2024 to a loss of CZK –3,593,000 in 2025.

Table 10.b Non-capital expenditure and income – accommodation sector

An overview of non-investment costs and revenues in the accommodation sector is set out in Table 10.b of the tabular section of the AFR.

In the area of accommodation, 2025 saw a decrease in costs relating to ancillary activities and an increase in those relating to core activities. The rise in costs for core activities was primarily linked to repairs carried out – specifically, the repair of shower trays in the K4 dormitory, costing almost 1 million CZK – as well as to increases in energy prices and labour costs.

On the revenue side, there was an increase in the core activity, mainly due to higher student occupancy rates in the dormitories. During 2025, the average occupancy rate rose, and in the final quarter of the year, student occupancy reached as high as 100 % in some dormitories.

At the same time, there was a decline in revenue from staff, due to limited capacity in the dormitories, which was prioritised for student accommodation.

In ancillary activities, a decline in revenue from non-student residents was recorded. This development was linked, on the one hand, to the high occupancy of dormitories by students, which limited available capacity, and, on the other hand, to the restriction of catering services during the refectory's refurbishment, which affected demand for accommodation during the summer months.

The total profit before tax in the accommodation sector did not change significantly compared with 2024; however, there was a shift in its composition between core and ancillary activities.

3.2.2 Profit and loss

In 2025, the profit from core activities amounted to CZK 8,810,000, representing a year-on-year decrease of CZK 1,252,000 compared with 2024.

The operating result from ancillary activities fell by more than CZK 7 million year-on-year to CZK 2,157,000. The total profit before tax for D&R in 2025 amounted to CZK 10,967,000.

To conclude this chapter, we can say that the overall financial performance of the Dormitories and Refectories in 2025 was primarily affected by the restriction of operations in connection with the refectory refurbishment, which resulted in a decline in revenue while costs remained relatively stable. At the same time, costs were impacted by rises in energy, food and staff costs.

The structure of revenue and costs corresponds to the nature of the services provided in the areas of accommodation and catering, while the financial management of D&R was carried out in accordance with the purpose of its activities and the conditions governing the use of both public and own resources.

4 DEVELOPMENT AND FINAL BALANCE OF FUNDS

An overview of the creation and utilisation of funds for the year 2025 is set out in Table 11 of the tabular section of the AFR, which is further broken down into individual funds in sections 11.a to 11.g.

Table 11.a – Reserve Fund

No reserve fund was set aside in 2025. The fund's balance of 65,000 CZK had been accumulated over previous years.

Table 11.b – Fixed Asset Replacement Fund (CARF)

The Fixed Asset Replacement Fund consists primarily of the book depreciation of fixed assets acquired from own resources, which amounted to CZK 33,885,000 in 2025.

Another item contributing to the fund was an allocation from the profit for the year 2025 amounting to CZK 20,554,000.

During 2025, USB received investment contributions and grants totalling CZK 297,009,000, which were drawn down via the fund in accordance with their intended purpose.

A total of CZK 40,162,000 was transferred from the operating funds to the CARF to co-finance investment projects – in particular those under the OP JAK programme – and to replenish the fund's resources.

Expenditure from the fund was primarily directed towards construction works, amounting to CZK 328,818,000, followed by the purchase of equipment, amounting to CZK 120,390,000, and other capital purchases, amounting to CZK 12,767,000.

The extent of the drawdown was influenced in particular by the implementation of projects co-financed under the JAK Operational Programme.

Table 11.c – Scholarship Fund

The Scholarship Fund is constituted from tuition fees in accordance with Section 58(3) of Act No. 111/1998, on Higher Education Institutions.

In 2025, these fees totalled CZK 12,682,000.

In 2025, scholarships totalling CZK 9,232,000 were paid from the fund; these are specified in more detail in Table 9 of the tabular section of the AFR.

Table 11.d – Bonus Fund

In 2025, the fund was not increased. No withdrawals were made, and the balance as of 31 December 2025 stood at CZK 18,040,000.

Table 11.e – Earmarked Resources Fund (ERF)

The ERF consists of funds carried forward from previous years for specified purposes and from donations in accordance with the terms of the relevant agreements.

The fund may be established up to a maximum of 10 % of the grant awarded in the relevant year.

Funds were utilised in accordance with the purpose for which they were earmarked. The fund balance as of 31 December 2025 stood at CZK 43,258,000.

An overview of the fund's generation by individual grant programmes is set out in Table 4.1.

Table 11.f – USB Social Fund

In 2025, the social fund was set at 1 % of the total wages.

The fund was utilised primarily for contributions to supplementary pension schemes and other retirement provision products, totalling CZK 4,696,000.

The balance of the fund as of 31 December 2025 stood at CZK 4,214,000.

Table 11.g – Operating Funds (FOR)

The Operating Funds Fund consists of unspent funds from the MEYS grant and the net profit. Other income of the fund consists mainly of transfers between funds and other internal financial transactions in accordance with the university's internal regulations.

In 2025, a total of CZK 299,250,000 was transferred to the fund, of which CZK 181,932,000 came from the unspent grant, CZK 0 from the CARF and CZK 2,679,000 from the net profit.

During 2025, CZK 206,707,000 was drawn down from the fund, of which CZK 50,519,000 was for operating costs and the transfer to the CARF amounted to CZK 40,162,000. No funds were transferred to the remuneration fund.

Table 4.1 Transfer of unspent grant to the ERF in 2025

Transfers to the ERF S&R		Amount
MEYS		29,669
of which	Institutional support – RVO (here: IP)	27,633
	Targeted funding – SVV (here: ÚP)	798
	Targeted funding – INTER-EXCELLENCE	76
	Targeted funding – ERC CR	507
	Large-scale infrastructure – CENAKVA	655
	Other	
Other providers		1,778
of which	GA CR	1,065
	TA CR	20
	Ministry of Agriculture	208
	Ministry of Health	369
	Other	
From donations		116
Total S&R		31,447
Transfers to the ERF (non-scientific)		
Other providers		110
From abroad	Erasmus	1,294
From donations		786
Total unknown		2,190
Total		33,637

The overall development of the University of South Bohemia's funds in 2025 reflects the nature of its activities and the method of funding public higher education institutions. The creation and utilisation of funds took place in accordance with the relevant legislation and the rules governing the individual sources of funding.

The funds were used primarily to finance operational and investment needs, to support the scholarship policy and to ensure the long-term financial stability of the University.

5 STATUS AND MOVEMENTS IN ASSETS AND LIABILITIES

An overview of the status and movements of the University of South Bohemia's assets and liabilities is provided in the tabular section of the Annual Financial Report, specifically in Table 1 (Balance Sheet) and Table 5.1.

Table 5.1. Fixed asset portfolio

in thousands of CZK –

Fixed assets – Intangible	Book value
Software	110,998
Valuable rights	526
Minor intangible fixed assets on the books	1,267
Other intangible fixed assets	1,129
Intangible fixed assets in progress	0
Total	113,920

in thousands of CZK

Fixed assets – Tangible	Book value
Land	237,905
Works of art and artefacts	3,307
Buildings	3,833,137
Tangible movable property and collections	1,522,559
Animals	216
Small tangible fixed assets recorded	59,794
Other tangible fixed assets	18
Fixed assets under construction	286,734
Advances paid on tangible fixed assets	130
Total	5,943,800

In thousands of CZK

Fixed assets – Financial	Book value
Shares and securities, other long-term financial assets	321

Intangible fixed assets

The value of long-term intangible assets as of 31 December 2025 stood at CZK 113,920,000, representing a year-on-year increase of CZK 9,392,000.

The value of software amounted to CZK 110,998,000, representing a year-on-year increase of CZK 9,626,000. The value of quantifiable rights amounted to CZK 526,000.

Tangible fixed assets

The value **of buildings** as of 31 December 2025 amounted to CZK 3,833,137 thousand, representing a year-on-year increase of CZK 393,711,000.

This increase is primarily attributable to the implementation of the following investment projects:

- the refurbishment of the University of South Bohemia's auditorium at a cost of CZK 230,989,000,
- renovation of the FED Dukelská and U Tří lvů buildings at a cost of CZK 118,370,000,
- renovation of the FFPW breeding hall at a cost of CZK 13,770,000,
- renovation of the M FAT pavilion at a cost of CZK 9,371,000,
- renovation of the FHSS ventilation system at a cost of CZK 2,467,000,
- modernisation of the FAR lecture theatres at a cost of CZK 1,613,000,
- renovation of the D&R refectory at a cost of CZK 808,000.

The value of **individual movable assets and collections** amounted to 1,522,559,000, representing a year-on-year increase of CZK 59,660,000.

In 2025, assets totalling CZK 89,933,000 were acquired, notably including:

- an isotope ratio mass spectrometer costing CZK 6,903,000,
- a laser system costing CZK 6,081,000,
- a digital microscope and analyser costing CZK 3,771,000,
- an NMR spectrometer costing CZK 3,317,000,
- an underwater acoustic camera costing CZK 3,300,000,
- QCM scales CZK: 2,994,000,
- folding seating: CZK 2,403,000.

The above-mentioned assets were financed not only from grant funds, but also, as part of the mandatory co-financing requirement for SF EU projects, from the USB's own investment funds (which are constituent parts of them).

The value of **land** amounted to CZK 237,905,000, representing a year-on-year increase of CZK 301,000.

The value of **works of art** amounted to CZK 3,307,000, representing a year-on-year increase of CZK 257,000.

The value of the core herd of **livestock** amounted to CZK 216,000.

The value of **minor tangible fixed assets** recorded in the balance sheet amounted to CZK 59,794,000, representing a year-on-year decrease of CZK 5,066,000.

Fixed assets under construction

The value of fixed assets under construction reported in account 042 stood at CZK 286,734,000 as of 31 December, representing a year-on-year decrease of CZK 34,107,000.

This mainly comprises costs relating to ongoing investment projects:

- renovation of the FED sports complex amounting to CZK 97,309,000,
- the refurbishment of Pavilion 'O' at the FSC amounting to CZK 40,966,000,
- renovation of the FSC's Science and Technology Park (VTP) at a cost of CZK 27,124,000,
- the FFPW breeding hall, amounting to CZK 17,847,000,
- replacement of catering equipment at the D&R refectory, amounting to CZK 3,340,000,
- the FAT Smart Agritech project amounting to CZK 11,111,000.

The reported figure also includes lost investments:

- a wastewater treatment plant amounting to CZK 70,000,
- invention applications totalling CZK 196,000,
- design of FAT insignia amounting to CZK 55,000.

The costs incurred for the Aula event, amounting to CZK 6,928,000, remain unchanged.

Records of minor assets in off-balance-sheet accounts

The value of minor intangible assets recorded in off-balance-sheet accounts amounted to CZK 24,977,000, representing a year-on-year decrease of CZK 2,563,000.

The value of minor tangible assets recorded in off-balance-sheet accounts amounted to CZK 581,579,000, representing a year-on-year increase of CZK 39,023,000.

In 2025, small tangible assets with a value of CZK 61,941,000 were acquired, and assets with a procurement value of CZK 22,918,000 were written off.

In 2025, minor intangible assets worth CZK 562,000 were acquired and assets with a procurement value of CZK 3,124,000 were written off.

Inventory of assets and liabilities

The inventory of assets and liabilities of the University of South Bohemia was carried out in 2025 in accordance with the Bursar's Ordinance No. K112/2017 on the conduct of regular inventories. Inventory directives/ordinances were issued for individual constituent parts, setting out the inventory committees and the dates for carrying out the inventories.

A physical inventory of fixed assets was carried out as of 30 September 2025.

During the inventory, a shortfall of CZK 54,000 was identified in the off-balance-sheet account for minor tangible assets.

As of 31 December 2025, no discrepancies were identified between the physical and book values of assets.

The balance of long-term advance payments received as of 31 December 2025 amounted to CZK 291,327,000, representing a year-on-year increase of CZK 183,933,000.

This development is primarily linked to the implementation of projects co-financed by the European Union, which are funded through advance payments.

Receivables past due as of 31 December 2025 comprised receivables from customers past due totalling CZK 3,525,000, of which:

- 1–90 days CZK 2,246,000,
- 90–120 days CZK 943,000,
- 120–360 days: CZK 138,000,
- over 360 days: CZK 198,000.

Receivables are recovered through reminders or, where necessary, by referring them to the legal department for recovery.

Under 'other receivables', overdue receivables amounting to CZK 4,737,000 were recorded, a significant portion of which consists of receivables from two former employees arising from a court ruling, amounting to CZK 3,590,000.

A provision of CZK 2,833,000 was made for these receivables. Other receivables arising from contracts amounted to CZK 2,568,000 as of 31 December 2025.

Liabilities past due as of 31 December 2025 amounted to liabilities past due recorded in the suppliers' account a total of CZK 7,959,000, of which:

- 1–90 days: CZK 4,700,000,
- 90–120 days: CZK 4,000,
- 120–360 days: CZK 2,467,000,
- over 360 days: CZK 788,000.

The structure of the University of South Bohemia's assets and liabilities as of 31 December 2025 reflects the nature of a public higher education institution's activities and the development of its investment and operational activities throughout the year.

The development of assets reflects, in particular, the implementation of investment projects and schemes co-financed from public sources. The balance of receivables and liabilities corresponds to the organisation's day-to-day operations and shows no significant deviations.

Records of assets and liabilities, including their inventory, were maintained in accordance with the applicable legislation.

6 CONCLUSION

The financial management of the University of South Bohemia in České Budějovice in 2025 was conducted in accordance with applicable legislation and the rules of public funding providers.

The development of the financial management was influenced in particular by the rise in staff costs, trends in energy prices and the implementation of investment and project activities. The University fulfilled its mission in the areas of education and creative activity while ensuring an appropriate level of funding for individual activities.

The majority of the University's financial resources consists of funds from the state budget and other public sources, supplemented by its own revenue and funds from project activities.

The University strives to maintain financial stability and make effective use of available resources, and its financial management in 2025 was in line with these principles.

6.1 Control activity

6.1.1 Internal control activity

The internal control system of the University of South Bohemia in České Budějovice was established and implemented in 2025 in accordance with Act No. 320/2001, on financial control, as amended, and the relevant implementing regulations and the University's internal standards.

The financial control system is ensured through management controls carried out at all levels of management, which include ex ante, ex post and ongoing checks on financial transactions. Control mechanisms are applied in particular to the management of public funds, the implementation of projects and compliance with budgetary discipline.

The internal control system includes the work of the internal audit function, which carries out an independent assessment of established processes, verifies the functionality and effectiveness of the control system, and contributes to the identification of risks and the proposal of measures to mitigate them.

In 2025, control activities focused primarily on the management of public funds, compliance with the conditions set by grant providers, the accuracy of accounting records, the progress of project implementation and the area of public procurement.

External audits and inspections are also an integral part of the control system, complementing and verifying the effectiveness of the internal control system.

6.1.2 External control activity in the area of financial management

In 2025, external inspections and audits were carried out at the University of South Bohemia in České Budějovice, focusing on the management of public funds and compliance with the conditions set by grant providers.

The inspections were carried out primarily by grant providers and other supervisory bodies, such as the Ministry of Education, Youth and Sports, the Supreme Audit Office, the State Agricultural Intervention Fund, the Ministry of Health, the Office for the Protection of Competition and other entities.

The audits focused in particular on verifying compliance with the intended purpose of the funds provided, the eligibility of expenditure, the accuracy of accounting records, compliance with project conditions, record-keeping and procedures for the award of public contracts.

In 2025, a total of 11 external audits and inspections were carried out at individual units of the University. In most cases, the audits were concluded without any findings.

In one instance, minor shortcomings were identified in the areas of record-keeping and the configuration of certain processes. These shortcomings were subsequently rectified, and the relevant funding body was informed of the corrective measures taken.

<i>Unit ¹</i>	<i>Audit body ²</i>	<i>Fund/programme ³</i>	<i>Project number ⁴</i>	<i>Type of audit ⁵</i>
FEC USB	Interexpert non-profit sector s.r.o.	International Visegrad Fund	22410040	Mandatory project audit
FAR USB	Town of Týn nad Vltavou	Non-investment grant from the budget of the Town of Týn nad Vltavou in 2025	Audit of grant No. 2025D00180, JČU FAR, dated 3 September 2025	Public administration audit
FFPW USB	INTEREXPERT non-profit sector, s.r.o.	H2020	871108	Mandatory project audit
FFPW USB	SZIF	Operational Programme for Fisheries	CZ.10.2.101/2.1/0.0/19_016/0000985	Ex-post audit
FFPW USB	SAO	NAME	QK22020144	<i>Audit of the effectiveness of the Ministry of Agriculture's expenditure on support for applied research</i>
FSC USB	22HLAV s.r.o. – mandatory external audit at the end of the project, contractor selected through a tender	OPSEC (Ministry of the Interior)	VK01010069	Project audit
FSC USB	MEYS	OP JAK	CZ.02.01.01/00/22_008/0004624	Public administration audit
FHSS USB	Ministry of Health of the CR	Certified LLL courses	MZDR 15583/2022-7/ONP, MZDR 1539/2022-6/ONP	Routine audit
FHSS USB	Ministry of Health of the CR, Czech Health Insurance Agency	Audit of the fulfilment of the objectives of a scientific project; audit of the utilisation and effectiveness of funds allocated under earmarked support	NU23-09-00369	Routine audit of a S&R project during its implementation
FAT	SAO	NAME	QK1910302	<i>Project audit</i>

Rectorate	Office for the Protection of Competition	Following a complaint by the complainant (one of the tenderers)	Public contract 'USB-RE Reconstruction of the USB auditorium – supply of AV equipment" in an open tender	Request for comments and documentation relating to the public procurement
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6.1.3 Evaluation of audit activities

On the basis of the internal and external control activities carried out, it can be concluded that the University of South Bohemia's internal control system was operational in 2025 and ensured the control of the management of public funds in accordance with the applicable legislation.

Control activities contributed to the identification of risks and the adoption of appropriate measures to mitigate them.

6.1.3 Evaluation of measures arising from audits in 2025

Based on the results of internal and external audits carried out in 2025, appropriate measures were taken to rectify the identified shortcomings.

In cases where no irregularities were identified, it was not necessary to take corrective action. In isolated cases where minor shortcomings were identified, particularly in the areas of record-keeping and process configuration, corrective measures were taken to rectify them.

The measures adopted were implemented, and their implementation was monitored on an ongoing basis by the relevant departments. Grant providers were informed of the measures taken and their results.

In the case of ongoing audits, any necessary measures will be taken based on their results.

6.2 Funding of USB in 2025

Funding for the University of South Bohemia in České Budějovice in 2025 was secured from multiple sources, with the majority coming from the state budget, primarily in the form of a contribution towards educational activities and grants provided by the Ministry of Education, Youth and Sports.

Another significant portion of the resources consisted of funds earmarked for supporting research, development and innovation, and funds obtained through projects co-financed by European Union funds.

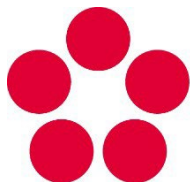
In addition to these sources, the university also managed its own revenue, primarily from services provided, study-related fees and ancillary activities.

The funding structure corresponds to the nature of a public higher education institution's activities and has enabled the university to support both its core activities and its other initiatives in the areas of education and creative activity. Funding was channelled in accordance with the conditions of the individual sources.

At the same time, the University's funding is influenced by a number of external factors. These include, in particular, developments in public budgets and the structure of the funding system for public higher education institutions, as well as the dependence of some activities on project-based funding, the volume and conditions of which may vary from period to period.

Another factor is the trend in the prices of energy, services and other inputs, which has a direct impact on the cost side of the financial management. A further risk is the fluctuation in the University's own revenue, linked to the development of ancillary activities and the utilisation of the University's capacity.

These risks are continuously monitored and taken into account in the management of the University's finances with the aim of ensuring the stability of funding and the fulfilment of the University's core and other activities.



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

Annual Financial Report for 2025

Tables

Table 1 Balance Sheet

Balance Sheet ⁽¹⁾				
Annex No. 1 to Decree No. 504/2002, as amended				
Individual items are reported in thousands of CZK (Section 4(3))	Account / total ⁽²⁾	Line ⁽³⁾	Balance as of 1 January ⁽⁴⁾	Balance as of 31 December ⁽⁴⁾
ASSETS			Col. 1	Col. 2
A. Total fixed assets	Lines 2+10+21+28	0001	3,127,000	3,421,243
I. Total intangible fixed assets	Lines 3 to 9	0002	104,527	113,920
1. Intangible results of research and development	012	0003		
2. Software	013	0004	101,372	110,998
3. Valuable rights	014	0005	526	526
4. Minor long-term intangible assets	018	0006	1,305	1,267
5. Other intangible fixed assets	019	0007	1,129	1,129
6. Intangible fixed assets in progress	041	0008	196	
7. Advances paid for intangible fixed assets	051	0009		
II. Total tangible fixed assets	Lines 11 to 20	0010	5,528,666	5,943,800
1. Land	031	0011	237,604	237,905
2. Works of art, artefacts and collections	032	0012	2,780	3,307
3. Buildings	021	0013	3,439,426	3,833,137
4. Tangible movable assets and sets thereof	022	0014	1,462,899	1,522,559
5. Permanent crop units	025	0015		
6. Adult animals and their groups	026	0016	237	216
7. Minor long-term tangible assets	028	0017	64,860	59,794
8. Other tangible fixed assets	029	0018	18	18
9. Fixed assets under construction	042	0019	320,841	286,734
10. Advances paid for tangible fixed assets	052	0020		130
III. Total long-term financial assets	Lines 22 to 27	0021	321	321
1. Shares – controlled or controlling entity	061	0022		
2. Shares – significant influence	062	0023		
3. Debt securities held to maturity	063	0024	51	51
4. Loans to organisational units	066	0025		
5. Other long-term loans	067	0026		
6. Other long-term financial assets	069	0027	270	270
IV. Total accumulated depreciation on fixed assets	Lines 29 to 39	0028	-2,506,514	-2,636,799
1. Accumulated amortisation of intangible research and development results	072	0029		
2. Accumulated amortisation of software	073	0030	-91,363	-98,872
3. Amortisation of intangible assets	074	0031		
4. Accumulated amortisation on minor intangible fixed assets	078	0032	-1,305	-1,267
5. Accumulated depreciation on other intangible fixed assets	079	0033	-1,518	-1,572
6. Accumulated depreciation on buildings	081	0034	-1,087,251	-1,163,973
7. Accumulated depreciation on individual tangible movable assets and groups of tangible movable assets	082	0035	-1,259,998	-1,311,107
8. Accumulated depreciation on permanent crop units	085	0036		
9. Depreciation on the basic herd and draught animals	086	0037	-202	-195
10. Depreciation on minor tangible fixed assets	088	0038	-64,860	-59,794
11. Accumulated depreciation on other tangible fixed assets	089	0039	-18	-18
B. Total current assets	Lines 41+51+71+79	0040	1,611,530	1,785,232
I. Total inventories	Lines 42 to 50	0041	14,852	14,886
1. Materials in stock	112	0042	2,290	2,050
2. Materials in transit	119	0043		3
3. Work in progress	121	0044		
4. Semi-finished products of own production	122	0045		
5. Products	123	0046	1,430	873
6. Young and other animals and their groups	124	0047	5,926	6,607
7. Goods in stock and in shops	132	0048	5,205	5,353
8. Goods in transit	139	0049		
9. Advances paid for stock	from 314	0050		
II. Total receivables	Lines 52 to 70	0051	147,324	299,269
1. Customers	311	0052	6,511	9,215
2. Bills of exchange for collection	312	0053		
3. Receivables from discounted securities	313	0054		
4. Operating advances granted	from 314	0055	7,548	5,692
5. Other receivables	315	0056	1,510	393
6. Receivables from employees	335	0057	1,040	355
7. Receivables from social security and public health insurance institutions	336	0058		
8. Income tax	341	0059		
9. Other direct taxes	342	0060		
10. Value added tax	343	0061		
11. Other taxes and charges	345	0062		
12. Entitlements to subsidies and other settlements with the state budget	346	0063	-1,428	105
13. Claims for subsidies and other settlements with the budgets of local government bodies	348	0064		
14. Receivables from partners in the partnership	358	0065		
15. Receivables from fixed-term transactions and options	373	0066		
16. Receivables from bonds issued	375	0067		
17. Other receivables	378	0068	12,288	11,527
18. Estimated receivables	388	0069	126,167	278,247
19. Provision for receivables	391	0070	-6,311	-6,265
III. Total current financial assets	Lines 72 to 78	0071	1,425,980	1,455,756
1. Cash on hand	211	0072	807	753
2. Stamps and vouchers	213	0073		1
3. Cash in accounts	221	0074	1,425,173	1,455,002
4. Equity securities held for trading	251	0075		
5. Debt securities held for trading	253	0076		
6. Other securities	256	0077		
7. Incoming money	261	0078		
IV. Total other assets	Lines 80 to 81	0079	23,374	15,322
1. Deferred expenses	381	0080	11,653	11,940
2. Deferred income	385	0081	11,721	3,382
Total assets	Lines 1+40	0082	4,738,529	5,206,475

LIABILITIES			Col.3	Col.4
A. Total equity	Lines 84+88	0083	4,327,275	4,594,003
I. Total assets	Lines 85 to 87	0084	4,313,345	4,583,550
1. Equity	901	0085	3,152,400	3,446,513
2. Funds	911	0086	1,160,945	1,137,037
3. Valuation differences arising from the revaluation of financial assets and liabilities	921	0087		
II. Total profit or loss	Lines 89 to 91	0088	13,930	10,453
1. Profit and Loss Account ⁽⁵⁾	963	0089		10,453
2. Profit or loss subject to approval ⁽⁶⁾	931	0090	13,930	
3. Retained earnings, accumulated losses from previous years	932	0091		
B. Total external sources	Lines 93+95+103+127	0092	411,254	612,471
I. Total reserves	Line 94	0093	0	0
1. Provisions	941	0094		
II. Total long-term liabilities	Lines 96 to 102	0095	107,394	291,327
1. Long-term loans	951	0096		
2. Bonds issued	953	0097		
3. Lease liabilities	954	0098		
4. Long-term advance payments received	955	0099	107,394	291,327
5. Long-term bills payable	958	0100		
6. Estimated accounts payable	2389	0101		
7. Other long-term liabilities	959	0102		
III. Total current liabilities	Lines 104 to 126	0103	246,173	257,644
1. Suppliers	321	0104	56,914	70,965
2. Bills of exchange payable	322	0105		
3. Advances received	324	0106	50,500	49,072
4. Other liabilities	325	0107	17	14
5. Staff	331	0108	64,569	70,854
6. Other liabilities to employees	333	0109	1,220	790
7. Liabilities to social security and public health insurance institutions	336	0110	36,350	38,541
8. Income tax	341	0111		
9. Other direct taxes	342	0112	7,795	8,683
10. Value added tax	343	0113	984	1,162
11. Other taxes and charges	345	0114	358	250
12. Liabilities arising from relations with the state budget	346	0115		
13. Liabilities arising from relations with the budgets of local authorities	348	0116		
14. Liabilities arising from subscribed but unpaid securities and shares	367	0117		
15. Liabilities to partners in the partnership	368	0118		
16. Liabilities arising from fixed-term transactions and options	373	0119		
17. Other liabilities	379	0120	19,391	10,114
18. Short-term loans	231	0121		
19. Discount loans	232	0122		
20. Short-term bonds issued	241	0123		
21. Own bonds	255	0124		
22. Estimated liabilities	2389	0125	8,075	7,197
23. Other short-term financial assistance	249	0126		
IV. Total other liabilities	Lines 128 to 129	0127	57,688	63,501
1. Prepaid expenses	383	0128	13,841	5,576
2. Deferred income	384	0129	43,847	57,925
Total liabilities	Lines 83+92	0130	4,738,529	5,206,475

Notes

- (1) The preparation of the 'Balance Sheet' is governed by Section 5 and Sections 7 to 25 of Decree No. 504/2002.
- (2) The Decree specifies only the headings and structure of the text; the numbers of the relevant accounts are included to aid navigation within the statement.
- (3) The numbering of lines and columns is mandatory
- (4) Figures are to be entered in whole thousands without decimal places. The total cells are locked.
- (5) The liability item 'A.II.1. Profit and Loss Account' is reported only as at the last day of the accounting period.
- (6) The liability item 'A.II.2. Profit or loss pending approval' is reported only as of the first day of the accounting period.

Table 2 Profit and Loss Account

Profit and Loss Account ⁽¹⁾				
Annex No. 2 to Decree No. 504/2002, as amended				
Individual items are reported in thousands of CZK (Section 4(3))	Account / Total ⁽²⁾	Line ⁽³⁾	Core activity ⁽⁴⁾	Commercial/ Ancillary activity ⁽⁴⁾
A. Costs			Col. 1	Col. 2
I. Purchases and services consumed	Lines 2 to 7	0001	413,059	20,370
1. Consumption of materials, energy and other non-stock supplies	501, 502, 503	0002	203,845	12,751
2. Goods sold	504	0003	572	2,838
3. Repairs and maintenance	511	0004	25,537	869
4. Travel expenses	512	0005	25,781	406
5. Entertainment expenses	513	0006	6,761	487
6. Other services	518	0007	150,563	3,019
II. Changes in stocks of own production and capitalisation	Lines 9 to 11	0008	-1,027	-376
7. Change in inventories of own production	56	0009	108	-222
8. Capitalisation of materials, goods and internal services	571,572	0010	-1,135	-154
9. Capitalisation of fixed assets	573,574	0011		
III. Staff costs	Lines 13 to 17	0012	1,362,824	23,378
10. Wage costs	521	0013	899,460	17,662
11. Statutory social security contributions	524	0014	297,892	5,539
12. Other social insurance	525	0015		
13. Statutory social security contributions	527	0016	9,165	59
14. Other social security costs	528	0017	156,307	118
IV. Taxes and charges	line 19	0018	1,044	7
15. Taxes and charges	53	0019	1,044	7
V. Other expenses	Lines 21 to 27	0020	272,212	119
16. Contractual penalties and interest on arrears, other fines and penalties	541,542	0021	82	
17. Write-offs of bad debts	543	0022	1,128	8
18. Interest expense	544	0023		
19. Exchange rate losses	545	0024	4,594	29
20. Donations	546	0025	344	37
21. Shortages and damages	548	0026	1	8
22. Other expenses	549	0027	266,063	38
VI. Depreciation, disposal of assets, generation of reserves and allowances	Lines 29 to 33	0028	167,225	550
23. Depreciation of fixed assets	551	0029	166,283	558
24. Fixed assets sold	552	0030	981	
25. Securities and shares sold	553	0031		
26. Materials sold	554	0032		
27. Generation and use of reserves and allowances	556, 558, 559	0033	-38	-8
VII. Total contributions granted	Line 35	0034	1,051	6
28. Membership contributions and contributions settled between organisational units	581	0035	1,051	6
VIII. Total income tax	Line 37	0036	0	0
29. Income tax	59	0037		
Total expenses	Lines 1+8+12+18+20+ 28+34+36	0038	2,216,389	44,055

B. Revenues				
I. Operating grants	Line 41	0040	1,741,578	0
1. Operating grants	691	0041	1,741,578	
II. Contributions received	Lines 43 to 45	0042	1,989	0
2. Contributions received and allocated between organisational units	681	0043	1,989	
3. Contributions (donations) received	682	0044		
4. Membership fees received	684	0045		
III. Total revenue from own services and goods	601,602,604	0046	129 229	59 205
IV. Total other income	Lines 48 to 53	0047	326 426	884
5. Contractual penalties, interest on arrears, other fines and penalties	641,642	0048	573	
6. Payments for written-off receivables	643	0049		
7. Interest income	644	0050	45,223	
8. Exchange rate gains	645	0051	1,667	5
9. Fund settlement	648	0052	68,634	35
10. Other income	649	0053	210,329	843
V. Proceeds from the sale of assets	Lines 55 to 59	0054	11,502	84
11. Proceeds from the sale of long-term intangible and tangible assets	652	0055	11,479	69
12. Proceeds from the sale of securities and shares	653	0056		
13. Revenue from the sale of materials	654	0057	23	15
14. Income from short-term financial assets	655	0058		
15. Income from long-term financial assets	657	0059		
Total income	Lines 40+42+46+47+54	0060	2,210,724	60,173
C. Profit before tax	Line 60 – 38+36	0061	-5,665	16,118
D. Profit after tax	Line 61 – 36	0062	-5,665	16,118
			Core + Commercial activities	
Total profit before tax	Line 61/Column 1 + Line 61/Column 2	0063	10,453	
Total profit after tax	Line 62/Column 1 + 62/Column 2	0064	10,453	

Notes

- (1) The preparation of the 'Profit and Loss Account' is governed by Section 6 and Sections 26 to 28 of Decree No. 504/2002.
- (2) The Decree specifies only the headings and structure of the text; the numbers of the relevant accounts and groups are added to facilitate navigation within the statement.
- (3) The numbering of lines and columns is mandatory
- (4) Figures must be entered in whole thousands without decimal places. The total cells are locked.

Cross-check

The item 'Total profit after tax' must equal item A.II.1 'Profit and loss account' shown under liabilities in the balance sheet.

Table 2a: Profit and Loss Account excluding D&R

Profit and Loss Account ⁽¹⁾				
Annex No. 2 to Decree No. 504/2002, as amended				
Individual items are reported in thousands of CZK (Section 4(3))	Account / Total ⁽²⁾	Line ⁽³⁾	Core activity ⁽⁴⁾	Commercial/ Ancillary activity ⁽⁴⁾
A. Costs			Col. 1	Col. 2
I. Purchases and services consumed	Lines 2 to 7	0001	385,349	11,308
1. Consumption of materials, energy and other non-stock supplies	501, 502, 503	0002	181,861	6,465
2. Goods sold	504	0003	568	75
3. Repairs and maintenance	511	0004	23,625	864
4. Travel expenses	512	0005	25,772	406
5. Entertainment expenses	513	0006	6,727	487
6. Other services	518	0007	146,796	3,009
II. Changes in inventories of own production and capitalisation	Lines 9 to 11	0008	-1,027	-376
7. Change in inventories of own production	56	0009	108	-222
8. Capitalisation of materials, goods and internal services	571,572	0010	-1,135	-154
9. Capitalisation of fixed assets	573,574	0011	0	0
III. Staff costs	Lines 13 to 17	0012	1,329,375	13,708
10. Wage costs	521	0013	875,266	10,434
11. Statutory social security contributions	524	0014	289,810	3,151
12. Other social insurance	525	0015	0	0
13. Statutory social security contributions	527	0016	8,833	55
14. Other social security costs	528	0017	155,467	69
IV. Taxes and charges	Line 19	0018	890	7
15. Taxes and charges	53	0019	890	7
V. Other expenses	Lines 21 to 27	0020	269,590	113
16. Contractual penalties and interest on arrears, other fines and penalties	541,542	0021	82	0
17. Write-offs of bad debts	543	0022	1,128	8
18. Interest expense	544	0023	0	0
19. Exchange rate losses	545	0024	4,594	29
20. Donations	546	0025	342	37
21. Shortages and damage	548	0026	1	0
22. Other expenses	549	0027	263,444	40
VI. Depreciation, disposal of assets, and generation of reserves and allowances	Lines 29 to 33	0028	155,641	261
23. Depreciation of fixed assets	551	0029	154,698	268
24. Fixed assets sold	552	0030	981	0
25. Securities and shares sold	553	0031	0	0
26. Materials sold	554	0032	0	0
27. Generation and use of reserves and allowances	556, 558, 559	0033	-38	-8
VII. Total contributions granted	Line 35	0034	1,051	6
28. Membership contributions and contributions settled between organisational units	581	0035	1,051	6
VIII. Total income tax	Line 37	0036	0	0
29. Income tax	59	0037	0	0
Total costs	Lines 1+8+12+18+20+ 28+34+36	0038	2,140,868	25,026
B. Revenue				
I. Operating grants	Line 41	0040	1,740,281	0
1. Operating grants	691	0041	1,740,281	0
II. Contributions received	Lines 43 to 45	0042	1,989	0
2. Contributions received and allocated between organisational units	681	0043	1,989	0
3. Contributions (donations) received	682	0044	0	0
4. Membership fees received	684	0045	0	0
III. Total revenue from own services and goods	601,602,604	0046	51,679	38,446
IV. Total other revenue	Lines 48 to 53	0047	321,068	336
5. Contractual penalties, interest on arrears, other fines and penalties	641,642	0048	506	0
6. Payments for written-off receivables	643	0049	0	0
7. Interest income	644	0050	43,489	0
8. Exchange rate gains	645	0051	1,667	5
9. Fund settlement	648	0052	68,634	35
10. Other income	649	0053	206,772	296
V. Proceeds from the sale of assets	Lines 55 to 59	0054	11,503	80
11. Proceeds from the sale of long-term intangible and tangible assets	652	0055	11,479	69
12. Proceeds from the sale of securities and shares	653	0056	0	0
13. Revenue from the sale of materials	654	0057	24	11
14. Income from short-term financial assets	655	0058	0	0
15. Income from long-term financial assets	657	0059	0	0
Total income	Lines 40+42+46+47+54	0060	2,126,520	38,862
C. Profit before tax	Line 60 – 38 + 36	0061	-14,348	13,835
D. Profit after tax	Line 61 – 36	0062	-14,348	13,835
			Core + Commercial activities	
Total profit before tax	Line 61/Column 1 + Line 61/Column 2	0063	-513	
Total profit after tax	Line 62/Column 1 + 62/Column 2	0064	-513	

Notes

(1) The preparation of the 'Profit and Loss Account' is governed by Section 6 and Sections 26 to 28 of Decree No. 504/2002.

(2) The Decree specifies only the headings and structure of the text; the numbers of the relevant accounts and groups have been added to facilitate navigation within the statement.

(3) The numbering of lines and columns is mandatory

(4) Figures must be entered in whole thousands without decimal places. The total cells are locked.

Cross-check

The item 'Total profit after tax' must equal item A.II.1 'Profit and loss account' shown under liabilities in the balance sheet.

Table 2b D&R Profit and Loss Account

Profit and Loss Account ⁽¹⁾				
Annex No. 2 to Decree No. 504/2002, as amended				
Individual items are reported in thousands of CZK (Section 4(3))	Account / Total ⁽²⁾	Line ⁽³⁾	Core activity ⁽⁴⁾	Commercial/ Ancillary activity ⁽⁴⁾
A. Costs			Col. 1	Col. 2
I. Purchases and services consumed	Lines 2 to 7	0001	27,711	9,063
1. Consumption of materials, energy and other non-stock supplies	501, 502, 503	0002	21,984	6,286
2. Goods sold	504	0003	4	2,763
3. Repairs and maintenance	511	0004	1,912	5
4. Travel expenses	512	0005	9	0
5. Entertainment expenses	513	0006	34	0
6. Other services	518	0007	3,767	9
II. Changes in stocks of own production and capitalisation	Lines 9 to 11	0008	-240	0
7. Change in inventories of own production	56	0009	0	0
8. Capitalisation of materials, goods and internal services	571,572	0010	-240	0
9. Capitalisation of fixed assets	573,574	0011	0	0
III. Staff costs	Lines 13 to 17	0012	33,449	9,670
10. Wage costs	521	0013	24,194	7,228
11. Statutory social security contributions	524	0014	8,082	2,389
12. Other social insurance	525	0015	0	0
13. Statutory social security contributions	527	0016	332	4
14. Other social security costs	528	0017	840	50
IV. Taxes and charges	Line 19	0018	155	0
15. Taxes and charges	53	0019	155	0
V. Other expenses	Lines 21 to 27	0020	2,736	132
16. Contractual penalties and interest on arrears, other fines and penalties	541,542	0021	0	0
17. Write-offs of bad debts	543	0022	0	0
18. Interest expense	544	0023	0	0
19. Exchange rate losses	545	0024	0	0
20. Donations	546	0025	2	0
21. Shortages and damage	548	0026	0	8
22. Other expenses	549	0027	2,734	125
VI. Depreciation, disposal of assets, generation of reserves and allowances	Lines 29 to 33	0028	11,584	290
23. Depreciation of fixed assets	551	0029	11,584	290
24. Fixed assets sold	552	0030	0	0
25. Securities and shares sold	553	0031	0	0
26. Materials sold	554	0032	0	0
27. Generation and use of reserves and allowances	556, 558, 559	0033	0	0
VII. Total contributions granted	Line 35	0034	0	0
28. Membership contributions and contributions settled between organisational units	581	0035	0	0
VIII. Total income tax	Line 37	0036	0	0
29. Income tax	59	0037	0	0
Total costs	Lines 1+8+12+18+20+28+34+36	0038	75,395	19,155
B. Revenue				
I. Operating grants	Line 41	0040	1,297	0
1. Operating grants	691	0041	1,297	0
II. Contributions received	Lines 43 to 45	0042	0	0
2. Contributions received and allocated 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 services and goods	601,602,604	0046	77,549	20,759
IV. Total other revenue	Lines 48 to 53	0047	5,359	548
5. Contractual penalties, interest on late payments, other fines and penalties	641,642	0048	67	0
6. Payments for written-off receivables	643	0049	0	0
7. Interest income	644	0050	1,734	0
8. Exchange rate gains	645	0051	0	0
9. Fund settlement	648	0052	0	0
10. Other income	649	0053	3,557	548
V. Proceeds from the sale of assets	Lines 55 to 59	0054	0	5
11. Proceeds from the sale of long-term intangible and tangible 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	5
14. Income from short-term financial assets	655	0058	0	0
15. Income from long-term financial assets	657	0059	0	0
Total income	Lines 40+42+46+47+54	0060	84,205	21,312
C. Profit before tax	Line 60 – 38 + 36	0061	8,810	2,157
D. Profit after tax	Line 61 – 36	0062	8,810	2,157
			Core + Commercial activities	
Total profit before tax	Line 61/Column 1 + Line 61/Column 2	0063	10,967	
Total profit after tax	Line 62/Column 1 + 62/Column 2	0064	10,967	

Notes

- (1) The preparation of the 'Profit and Loss Account' is governed by Section 6 and Sections 26 to 28 of Decree No. 504/2002.
- (2) The Decree specifies only the headings and structure of the text; the numbers of the relevant accounts and groups are included to aid navigation within the statement.
- (3) The numbering of lines and columns is mandatory
- (4) Figures are to be entered in whole thousands without decimal places. The total cells are locked.

Cross-check

The item 'Total profit after tax' must equal item A.II.1 'Profit and loss account' shown under liabilities in the balance sheet.

Table 3 Profit

(thousands of CZK)

Constituent parts of PHEI ⁽¹⁾	Operating profit from core activities ⁽²⁾	Operating profit from ancillary activities ⁽²⁾	Total profit ⁽²⁾
Rectorate and affiliated const. parts	-7,765	51	-7,714
Dormitories and Refectories	8,810	2,157	10,967
Faculty of Education	245	912	1,157
Faculty of Theology	21	6	27
Faculty of Agriculture and Technology	-2,219	623	-1,596
Faculty of Natural Sciences	1,379	235	1,614
Faculty of Health and Social Sciences	662	241	903
Faculty of Fisheries and Protection of Waters	-2,449	7,065	4,616
Faculty of Arts	336	0	336
Faculty of Economics	-221	353	132
Pre-school facilities	11	0	11
Total ⁽³⁾	-1,190	11,643	10,453

Notes

(1) The breakdown is provided in accordance with Section 22(1)(a) of Act No. 111/1998. Add further lines as required.

(2) Figures are shown after tax.

(3) The figures correspond to those in lines 62 and 64 of Table 2.

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

thousands of CZK

Item	No.	I. Current funds		II. Capital funds		III. Total	
		Allocated (2)	Used	Allocated	Used	Allocated	Used
		1	2	3	4	5	6
Funds from public sources (grants and contributions), both domestic and foreign (line 2 + line 27)	1	1,828,651	1,722,451	297,009	300,538	2,125,660	2,022,989
of which: 1. funds flowing through (from) the CR's public budgets (lines 3, 13 and 20)	2	1,789,491	1,692,610	297,009	300,177	2,086,500	1,992,787
of funds received via the MEYS chapter (lines 4 and 7)	3	1,562,153	1,474,872	296,715	297,389	1,858,868	1,772,261
of which:							
of grants for structural funds programmes (3) (line 5 + line 6)	4	166,749	78,906	191,702	121,962	358,451	200,868
of which:							
of grants relating to educational activities	5	143,336	71,230	165,159	118,923	308,495	190,153
of which:							
S&R grants	6	23,413	7,676	26,543	3,039	49,956	10,715
Other grants (line 8 + line 12)	7	1,395,404	1,395,966	105,013	175,427	1,500,417	1,571,393
of grants relating to educational activities (line 9 + line 10 + line 11)	8	987,524	988,610	98,463	168,877	1,085,987	1,157,487
of which:							
contribution	9	974,677	974,622	14,685	14,685	989,362	989,307
grants relating to asset replacement programmes	10	8,305	9,494	83,778	154,192	92,083	163,686
other grants	11	4,542	4,494	0	0	4,542	4,494
S&R grants	12	407,880	407,356	6,550	6,550	414,430	413,906
received via other chapters of the state budget (line 14 + line 17)	13	188,807	186,202	24	2,518	188,831	188,720
of grants for EU operational programmes (lines 15+16)	14	0	11,087	0	2,494	0	13,581
of which:							
of grants relating to educational activities	15	0	11,087	0	2,494	0	13,581
of which:							
S&R grants	16	0	0	0	0	0	0
Other grants (line 18 + line 19)	17	188,807	175,115	24	24	188,831	175,139
of grants relating to educational activities	18	8,758	6,033	0	0	8,758	6,033
of which:							
S&R grants	19	180,049	169,082	24	24	180,073	169,106
received via local authority budgets (line 21 + line 24)	20	38,531	31,536	270	270	38,801	31,806
of grants for EU operational programmes (lines 22+23)	21	35,327	28,332	270	270	35,597	28,602
of which:							
of grants relating to educational activities	22	8,312	10,079	0	0	8,312	10,079
of which:							
S&R grants	23	27,015	18,253	270	270	27,285	18,523
Other grants (line 25 + line 26)	24	3,204	3,204	0	0	3,204	3,204
of grants relating to educational activities	25	3,204	3,204	0	0	3,204	3,204
of which:							
S&R grants	26	0	0	0	0	0	0
of which: 2. public funds from abroad (obtained directly by PHEIs) (lines 28 + 29)	27	39,160	29,841	0	361	39,160	30,202
grants relating to educational activities	28	39,160	29,841	0	361	39,160	30,202
S&R grants	29	0	0	0	0	0	0

SUMMARY 1 (4) (line 31 + line 36)	30	1,828,651	1,722,451	297,009	300,538	2,125,660	2,022,989
of which: grants relating to educational activities (line 32 + line 33 + line 34 + line 35)	31	1,190,294	1,120,084	263,622	290,655	1,453,916	1,410,739
of received via the MEYS budget chapter (lines 5 and 8)	32	1,130,860	1,059,840	263,622	287,800	1,394,482	1,347,640
of which:							
received via other chapters of the state budget (line 15 + line 18)	33	8,758	17,120	0	2,494	8,758	19,614
received via local authority budgets (line 22 + line 25)	34	11,516	13,283	0	0	11,516	13,283
public funds from abroad (obtained directly by PHEI) (line 28)	35	39,160	29,841	0	361	39,160	30,202
S&R grants (lines 37, 38, 39 and 40)	36	638,357	602,367	33,387	9,883	671,744	612,250
of received via the MEYS budget chapter (lines 6 and 12)	37	431,293	415,032	33,093	9,589	464,386	424,621
of which:							
received via other chapters of the state budget (line 16 + line 19)	38	180,049	169,082	24	24	180,073	169,106
received via local authority budgets (line 23 + line 26)	39	27,015	18,253	270	270	27,285	18,523
public funds from abroad (obtained directly by PHEI) (line 29)	40	0	0	0	0	0	0
SUMMARY 2 (line 42 + line 46)	41	1,828,651	1,722,451	297,009	300,538	2,125,660	2,022,989
of which: grants relating to educational activities (line 43 + line 44 + line 45)	42	1,190,294	1,120,084	263,622	290,655	1,453,916	1,410,739
of which:							
grants for Structural Funds programmes (lines 5, 15 and 22)	43	151,648	92,396	165,159	121,417	316,807	213,813
Other grants (line 8 + line 18 + line 25)	44	999,486	997,847	98,463	168,877	1,097,949	1,166,724
public funds from abroad (obtained directly by PHEI) (line 28)	45	39,160	29,841	0	361	39,160	30,202
S&R grants (lines 47+48+49)	46	638,357	602,367	33,387	9,883	671,744	612,250
of grants for structural funds programmes (lines 6, 16 and 23)	47	50,428	25,929	26,813	3,309	77,241	29,238
of which:							
other grants (line 12 + line 19 + line 26)	48	587,929	576,438	6,574	6,574	594,503	583,012
public funds from abroad (obtained directly by PHEI) (line 29)	49	0	0	0	0	0	0

Notes

(1) This table includes all public funds received by the higher education institution, including funds relating to the management of the dormitories and refectories (D&R) and the higher education institution's agricultural and forestry estates (VZaLS).

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

Allocated: these are funds which the HEI received in the given calendar year pursuant to a decision. Used: these are funds which the HEI spent in the given calendar year in accordance with the decision.

(3) These are public funds for the financing of structural funds projects; they include all public funds (both the European and Czech co-financing components).

(4) The sections of the tables 'Summary 1' and 'Summary 2' are used to categorise the data set out in the preceding lines of Table 5.

Table 5.a Funding for educational, scientific, research, development and innovation, artistic and other creative activities
(excluding funds allocated to programme funding, operational programmes and S&R&I)

												(thousands of CZK)		
No.	Line No. in Table 5	Type of support (grant items and indicators) (1)	Funds from public sources current		Funds from public sources capital		Public funds Total		Transfers to funds (4)			Refunds of unspent funds j = e – f	Other Non-public sources used (5) k	Total sources used l = f + k
			Allocated (2)	Used (3)	Allocated	Used	Allocated	Used	CARF	FOR	ERF			
			a	b	c	d	e = a + c	f = b + d	g	h	i			
1		MEYS	979 219	979 116	14,685	14,685	993 904	993,801	3,407	163,344	0	103	0	993 801
2	9	Contribution	974,677	974,622	14,685	14,685	989,362	989,307	3,407	163,344	0	55	0	989 307
3		A+K Degree programmes and related creative activities	797,671	797,671	7,516	7,516	805,187	805,187	2,317	145,479		0		805 187
4		P Social priorities					0	0				0		0
5		C Scholarships for students of doctoral degree programmes	61,714	61,714			61,714	61,714		13,012		0		61,714
6		S1 Social grants	326	326			326	326		120		0		326
7		U1 Accommodation grants	28,573	28,573			28,573	28,573		21		0		28,573
8		I The Ministry's development programmes	37,540	37,540	6,868	6,868	44,408	44,408	1,090	4,158		0		44,408
9		D International cooperation	2,950	2,950			2,950	2,950		14		0		2,950
10		F Education Policy Fund (excluding FUC)	45,903	45,848	301	301	46,204	46,149		540		55		46,149
11		FUC Artistic Activities Fund					0	0				0		0
12		further as specified by the PHEI					0	0				0		0
13	11	Grants	4,542	4,494	0	0	4,542	4,494	0	0	0	48	0	4,494
14		J Accommodation and meals allowance	1,726	1,726			1,726	1,726				0		1,726
15		F Education Policy Fund					0	0				0		0
16		AKTION	630	582			630	582				48		582
17		SSSS	1,536	1,536			1,536	1,536				0		1,536
18		UNIS	650	650			650	650				0		650
19		further as specified by the PHEI					0	0				0		0
20	18	Other chapters of the state budget	8,758	6,033	0	0	8,758	6,033	0	0	0	2	0	6,033
21		total line for the provider	8,758	6,033	0	0	8,758	6,033	0	0	0	2	0	6,033
22		Ministry of Agriculture – SZIF, unions, associations	3,995	2,405			3,995	2,405				0		2,405
23		Ministry of Labour and Social Affairs	2,732	2,732			2,732	2,732				0		2,732
24		Ministry of Health	163	161			163	161				2		161
		Ministry of the Environment – State Environmental Fund	1,344	463			1,344	463				0		463
25		Ministry for Regional Development	524	272			524	272				0		272
26		further as specified by the PHEI					0	0				0		0
27	25	Regional budgets	3,204	3,204	0	0	3,204	3,204	0	0	0	0	0	3,204
28		total line for the provider	3,204	3,204	0	0	3,204	3,204	0	0	0	0	0	3,204
29		South Bohemian Region	1,860	1,860			1,860	1,860				0		1,860
30		The Statutory City of České Budějovice	1,293	1,293			1,293	1,293				0		1,293
31		Town of Týn N/V	51	51			51	51				0		51
32		further as specified by the PHEI					0	0				0		0
33	28	Funding from abroad (secured directly by PHEI)	39,160	29,841	0	361	39,160	30,202	0	0	1,294	0	0	30,202
34		total line for the provider	39,160	29,841	0	361	39,160	30,202	0	0	1,294	0	0	30,202
35		Erasmus, ICM	38,526	26,160	0	0	38,526	26,160			1,294	0		26,160
36		KreativEU	0	3,047	0	361	0	3,408				0		3,408
37		Visegrád Fund	47	47	0	0	47	47				0		47
38		Goethe Institute	587	587	0	0	587	587				0		587
39		further as specified by the PHEI					0	0				0		0
40		Total	1,030,341	1,018,194	14,685	15,046	1,045,026	1,033,240	3,407	163,344	1,294	105	0	1,033,240

Notes

(1) The totals in columns a–f are automatically transferred to summary table No. 5. The total for MEYS contributions = Table 5, line 9; for MEYS grants = Table 5, line 11; for grants from other chapters of the state budget = Table 5, line 18; for regional budgets = Table 5, line 25; for funds from abroad = Table 5, line 28. The table is sorted by provider; for each provider, the higher education institution must always state the total figure (it is assumed that only MEYS provides a contribution to the higher education institution; in other cases, this will be a grant). For each provider, the lines will then list the funds from individual programmes received by the HEI (the most detailed information will be at programme level; there is no need to complete the table down to project level). If the HEI is implementing an educational project/programme funded solely from non-public sources, or is carrying out activities as part of ancillary activities for remuneration, etc., these should not be included in the lines of this table. **PLEASE NOTE: the structure of the lines has been amended compared with the previous year.**

(2) Allocated: these are funds allocated to the higher education institution in the given calendar year on the basis of a decision (columns a, c, e).

(3) Spent: these are funds which the PHEI spent in the given calendar year for the purpose specified in the decision (columns b, d, f). If the HEI were to use public funds of an institutional nature (e.g. a grant) to co-finance the programmes/activities listed in the subsequent lines of this table or projects not listed here, such use for another purpose financed from public sources must be specified in the comments.

(4) Fixed Asset Replacement Fund (CARF), Operating Funds (FOR), Earmarked Funds (ERF), Section 18(6) of the HEI Act. These are funds which were not used in the given calendar year but were transferred to the funds – they form part of the ‘used’ funds listed in this table (Col. b, d, f).

(5) Column ‘k’ shows the ‘total other non-public funds used’ and includes funds for supplementary financing of the programmes/activities listed in the individual lines (from non-public sources only). Additional lines may be inserted if necessary.

Table 5.b Funding for research and development
(excluding funds provided for EU operational programmes)

No.	No. in Tab. 5	Type of support/programme name ⁽¹⁾	Funds from public sources current		Public funds capital		Public funds total		of which foreign sources as a percentage ⁽⁴⁾	of which secured through co-funding ⁽⁵⁾	of which transfers to the ERF ⁽⁶⁾	Refund of unspent funds ⁽⁷⁾	of which based on financial settlement ⁽⁸⁾	Other non-public sources used ⁽⁹⁾	Total source s used
			Allocated ⁽²⁾	Used ⁽³⁾	Allocated	Used	Allocated	Used							
			a	b	c	d	e = a + c	f = b + d							
1	12	MEYS	407 880	407,356	6,550	6,550	414,430	413,906		996	29,669	524	0		
2		Institutional support (IP)	338,835	338,311	6,550	6,550	345,385	344,861		0	27,633	524	0		
3		IP for the long-term strategic development of research organisations	338,835	338,311	6,550	6,550	345,385	344,861			27,633	524			
4		IP on the CR's international cooperation in S&R					0	0				0			
5		<i>specify by programme</i>					0	0				0			
6		Targeted support	69,045	69,045	0	0	69,045	69,045		996	2,036	0	0		
7		Employment Office funding for national programme projects	13,694	13,694			13,694	13,694		0	507	0			
8		<i>ERC CR</i>	13,694	13,694			13,694	13,694			507	0			
9		Funding for international cooperation projects	3,778	3,778			3,778	3,778		996	76	0			
10		<i>INTER-EXCELLENCE</i>	3,778	3,778			3,778	3,778		996	76	0			
11		Specialised higher education research	34,713	34,713			34,713	34,713			798	0			
12		Major infrastructure projects	16,860	16,860			16,860	16,860		0	655	0			
13		<i>CENAKVA</i>	16,860	16,860			16,860	16,860			655	0			
14	19	Other chapters of the state budget	180,049	169,082	24	24	180,073	169,106		39,174	1,662	5	0		
15		total line for the provider ⁽⁸⁾	51,656	51,411	0	0	51,656	51,411		15,238	577	5	0		
16		Ministry of Health	7,159	7,026			7,159	7,026		617	369	0			
17		Ministry of Agriculture	41,671	41,559			41,671	41,559		14,115	208	5			
18		Ministry of the Interior	2,826	2,826			2,826	2,826		506		0			
19		Ministry for Regional Development					0	0				0			
20		<i>Specifications for PHEI</i>					0	0				0			
21		GACR – total line	93,185	88,298	24	24	93,209	88,322		17,488	1,065	0	0		
22		<i>Specifications for PHEI</i>	93,185	88,298	24	24	93,209	88,322		17,488	1,065	0			
23		TACR – total line	35,208	29,373	0	0	35,208	29,373		6,448	20	0	0		
24		<i>Specifications for PHEI</i>	35,208	29,373			35,208	29,373		6,448	20	0			
25	26	Regional budgets	0	0	0	0	0	0		0	0	0	0		
26		total line for the provider	0	0	0	0	0	0		0	0	0	0		
27		South Bohemian Region					0	0				0			
28		<i>Specifications for PHEI</i>					0	0				0			
29	29	Funding from abroad (secured directly by PHEI)	0	0	0	0	0	0		0	0	0	0		
30		total line for the provider	0	0	0	0	0	0		0	0	0	0		
31		Erasmus	2,335	2,276	0	124	2,335	2,400				0			
32		Horizon 2020	1,255	4,516	0	0	1,255	4,516				0			
33		Horizon Europe	0	2,217	0	0	0	2,217				0			
34		Visegrad Fund	498	725	0	0	498	725				0			
35		Life	0	1,772	0	0	0	1,772				0			
36		Other					0	0				0			
37		<i>Specifications for PHEI</i>					0	0				0			
38		Total	587,929	576,438	6,574	6,574	594,503	583,012		40,170	31,331	529	0		

(thousands of CZK)

Notes

⁽¹⁾ The totals in columns a–f are automatically transferred to summary table No. 5. The total for MEYS = Table 5, line 12; for grants from other chapters of the state budget = Table 5, line 19; for regional budgets = Table 5, line 26; for funds from abroad = Table 5, line 29. The table is categorised by provider, then by institutional and earmarked support, and further by individual programmes (the most detailed data will be at programme level; there is no need to complete the table down to project level). HEIs shall list only those programmes from which they receive funding. For each provider, the HEI must always provide a total figure. If the HEI is carrying out a S&R project or programme funded solely from non-public sources, is carrying out activities as part of ancillary activities for remuneration, is co-leading projects, etc., these should not be included in the lines of this table. **PLEASE NOTE: the structure of the lines has been amended compared with the previous year.**

⁽²⁾ Allocated: these are funds provided to the higher education institution in the given calendar year as support for S&R under Act No. 130/2002, The amount is stated in accordance with the amount of funds specified in the decision (columns a, c, e).

⁽³⁾ Used: these are funds which the HEI used in the given calendar year for the purpose specified in the decision (columns b, d, f). If the HEI were to use public funds of an institutional nature (e.g. institutional funding for research infrastructure development) to co-finance the programmes/activities listed in the subsequent lines of this table or projects not listed here, such use for another purpose financed from public sources must be specified in the comments.

⁽⁴⁾ Of the total public funds allocated and used to finance projects in the relevant category, the percentage of funds originating from sources other than the CR's public budgets – namely from the EU's public budget or other foreign public sources – shall be stated.

⁽⁵⁾ The funds that have been transferred to other co-investigators for the implementation of projects/activities shall be specified.

⁽⁶⁾ Earmarked funds (Section 18(6) of the HEI Act). These are funds which were not used in the calendar year in question but were transferred to the Earmarked Funds Account. They form part of the 'used' funds shown in this table.

⁽⁷⁾ The PHEI shall state **the total amount of the refund of unspent funds transferred to the deposit account**

⁽⁸⁾ The PHEI shall list those funds from column 'h' which were transferred to the deposit account during the financial settlement for the relevant 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 (the Decree on Financial Settlement)

⁽⁹⁾ Column 'i' shows the 'total other non-public sources used' and includes funds for the supplementary financing of the programmes/activities listed in the individual lines (from non-public sources).

⁽¹⁰⁾ The PHEI shall provide a breakdown by the nature of the funds provided. Additional lines may be inserted as required

Table 5.c Funding for asset replacement programmes

Line No.	No. in Tab. 5	EDS (ISPROFIN) identification number	Project	Funds from public sources current (1)		Funds from public sources capital		Public funds Total		Refund of unspent funds g = e – f
				Allocated (2)	Used	Allocated (2)	Used	Allocated	Used	
				a	b	c	d	e = a + c	f = b + d	
1		133D22Y000002	USB – RE Reconstruction of the USB auditorium	8 305	8 305	15,546	71,751	23,851	80,056	0
2		133D22Y000003	USB – PF – Renovation of the sports complex Na Sádkách			68 232	82 441	68 232	82 441	0
3		133D242000011	USB-PF Renovation of Dukelská 7, 9, U Tří lvů 1725/1a		1,189			0	1,189	0
4								0	0	0
5								0	0	0
6								0	0	0
7								0	0	0
8								0	0	0
9	10	Total (5)		8 305	9,494	83,778	154,192	92,083	163,686	0

(thousands of CZK)

Own used (3)	Other sources used Total non-public sources (4)	Total used sources
h	i	j = f + h + i
11,771		91,827
7,660		90,101
16		1,205
		0
		0
		0
		0
		0
19,447	0	183,133

Notes:

(1) The funds received/used by the PHEI during the year in accordance with the Decision on the Granting of a Subsidy for the Preparation and Implementation of Asset Reproduction Programme Activities shall be stated. If the stated amount includes public funds other than those from MEYS, this fact shall be stated, together with the amount, in the accompanying commentary.

(2) The funds shall be stated in the amount specified in the authorisation letters issued as of 31 December.

(3) The funds from the PHEI's asset replacement fund, or the investment contribution for the year in question, shall be stated. If the investment contribution is included in the figure, this must be specified in the comments.

(4) Enter funds not included in the previous columns.

(5) The total value of this table is automatically transferred to summary table No. 5, line 10. Add further lines as required.

Table 5.d Financing of EU fund programmes

No.	No. in Tab. 5	Operational Programme/Priority Axis/Priority/Area of Support /Component (1)	S&R (2)	Funds from public sources current		Funds from public sources capital		Funds from public sources Total		of which EU funds as a percentage (5)	of which secured through co-financing (6)	Unused funds from allocated public funds in the year (7)	Refund of unused funds (8)	Other used non-public sources in total (9)
				Allocated (3)	Used (4)	Allocated	Used	Allocated	Used					
				a	b	c	d	e = a + c	f = b + d			g = e - f	h	i
1	5	MEYS		143,336	71,230	165,159	118,923	308,495	190,153		0	118,342	0	0
2		OP RDE – Research, Development and Education		0	0	0	0	0	0		0	0	0	0
3		PA 1 – Strengthening capacity for high-quality research						0	0			0		
4		PA 2 – Development of HEIs and human resources for S&R						0	0			0		
5		PA 3 – Equal access to high-quality education						0	0			0		
6		OP JAK – Jan Amos Comenius		131,809	59,703	165,159	118,923	296,968	178,626		0	118,342	0	0
7		P1 – Research and development		59,476	22,003	53,698	20,368	113,174	42,371	70	0	70,803	0	
8		P2 – Education		72,333	37,700	111,461	98,555	183,794	136,255	85	0	47,539	0	
9		National Renewal Plan		11,527	11,527	0	0	11,527	11,527		0	0	0	0
10		Component 3.2 (10)						0	0			0		
11		Component 7.4 (10)		11,527	11,527	0	0	11,527	11,527	85		0		
12	6	MEYS pursuant to Act No. 130/2002	S&R	23,413	7,676	26,543	3,039	49,956	10,715		0	39,241	0	0
13		OP RDE – Research, Development and Education	S&R	0	0	0	0	0	0		0	0	0	0
14		PA 1 – Strengthening capacity for high-quality research	S&R					0	0			0		
15		PA 2 – Development of HEIs and human resources for S&R	S&R					0	0			0		
16		OP JAK – Jan Amos Comenius	S&R	23,413	7,676	26,543	3,039	49,956	10,715		0	39,241	0	0
17		P1 – Research and development	S&R	23,413	7,676	26,543	3,039	49,956	10,715	70	0	39,241		
18		National Recovery Plan	S&R	0	0	0	0	0	0		0	0	0	0
19		Component 5.1	S&R					0	0			0		
20		further in accordance with HEI specifications	S&R					0	0			0		
21	15	Other chapters of the state budget		0	11,087	0	2,494	0	13,581		0	-13,581	0	0
22		total line for the provider		0	11,087	0	2,494	0	13,581		0	-13,581	0	0
23		Ministry of Agriculture – Fisheries Operational Programme		0	11,087	0	978	0	12,065	75	0	-12,065		
24		Ministry of the Environment – OP E						0	0		0	0		
25		Ministry of Regional Development – IROP		0	0	0	1,516	0	1,516	70	0	-1,516		
26		Ministry of Labour and Social Affairs – OP Employment						0	0		0	0		
27		further in accordance with HEI specifications						0	0			0		
28	16	Other chapters of the state budget pursuant to Act No. 130/2002	S&R	0	0	0	0	0	0		0	0	0	0
29		Total line for the provider	S&R	0	0	0	0	0	0		0	0	0	0
30		further in accordance with HEI specifications	S&R					0	0			0		
31	22	Regional budgets		8,312	10,079	0	0	8,312	10,079		3,311	-1,767	0	0
32		Total line for the provider		8,312	10,079	0	0	8,312	10,079		3,311	-1,767	0	0
33		EUS CENTRAL EUROPE		1,811	1,416	0	0	1,811	1,416		0	395		
34		EUS Bavaria		2,365	1,886	0	0	2,365	1,886	80	0	479		
35		EUS Austria		4,136	6,777	0	0	4,136	6,777		3,311	-2,641		
36		further in accordance with HEI specifications						0	0			0		
37	23	Local authority budgets pursuant to Act No. 130/2002	S&R	27,015	18,253	270	270	27,285	18,523		0	8,762	0	0
38		Total line for the provider	S&R	27,015	18,253	270	270	27,285	18,523		0	8,762	0	0
39		Interreg	S&R	7,295	7,060	0	0	7,295	7,060		0	235		
40		EUS Bavaria	S&R	14,125	7,813	0	0	14,125	7,813	80	0	6,312		
41		EUS Austria	S&R	5,448	3,380	270	270	5,718	3,650	80	0	2,068		
42		EUS Saxony	S&R	147	0	0	0	147	0			147		
43		further in accordance with HEI specifications	S&R					0	0			0		
44		Total		151,648	92,396	165,159	121,417	316,807	213,813		3,311	102,994	0	0
45		In total, in accordance with Act No. 130/2002	S&R	50,428	25,929	26,813	3,309	77,241	29,238		0	48,003	0	0

Notes

(1) The totals in columns a–f are automatically transferred to summary table No. 5. The total figure for MEYS excluding S&R goes to line 5 and for MEYS S&R to line 6; for grants from other State Budget chapters excluding S&R to line 15 and for other State Budget chapters' S&R to line 16; for local budgets excluding S&R to line 22 and for S&R to line 23.

The table is sorted by provider; then by operational programme, priority axis (the most detailed information will be at the priority axis level; there is no need to complete the table down to project level), and component. PHEI shall list the programmes from which they receive funding p

For each HEI, the funding body must always provide a total figure. PLEASE NOTE: the structure of the lines has been amended compared with the previous year.

(2) PHEIs shall use the abbreviation 'S&R' for the area of support funded from S&R resources in accordance with Act No. 130/2002, on the Support of Research and Development.

(3) The funds provided to the higher education institution in the relevant year on the basis of the Decision on the award of a grant for the preparation and implementation of all projects under the specified operational programme and priority axis, or the Decision on the award of a contribution in the case Component 3.2 of the NRP.

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

(5) Of the total funds provided and used to finance projects in the relevant category, the percentage share of resources originating from sources other than CR's public budgets – from the EU – shall be stated.

(6) Specify the funds that have been transferred to other project partners for the implementation of projects/activities.

(7) This may be completed if this is not the final year of the project.

(8) This may only be completed in the final year of the project or in the event of the project's early termination. This is a summary figure covering the entire duration of the project.

(9) Specify funds not included in the previous columns. If the figure given also includes public funds provided to the institution in the year under review via another grant programme, this must be specified in the comments.

(10) The contribution provided to cover VAT shall be reported in Table 5.a

Table 6: Overview of selected revenues

(in thousands of CZK)

No.	Selected activities		Revenue for the year (1)			
			Core activity		Ancillary activity	
A	Knowledge transfer (1)		0		0	
A.1	of which	Revenue from licence agreements (2)	1		69	
A.2		Revenue from contract research (3)	0		9,615	
A.3		Paid training courses for staff of organisations in the applied research sector (4)	0		0	
A.4		Consultancy and advisory services (5)	25		9	
A.5		Other (6)	0		0	
B	Revenue from own services (7)		121,860		29,685	
B.1	of which	Expert reports (number of expert reports provided) (8)	0	2	59	2
C	Rent		5,450		7,672	
C.1	of which	Buildings, structures, halls	0		252	
C.2		Land	2,762		141	
C.3		Premises (9)	2,252		6,862	
C.4		Other	436		417	
D	Proceeds from the sale of assets		11,833		84	
D.1	of which	Buildings, structures, halls	354		0	
D.2		Land	11,017		0	
D.3		Other	462		84	
E	Donations		1,989		0	
F	Inheritance		0		0	

Notes

(1) The details shall be completed in accordance with the higher education institution's accounting records.

(2) **A licence agreement** is defined as the granting of the right, to the agreed extent and within the agreed territory, to acquire or grant a licence for any form of intellectual and industrial property rights. Licence agreements are concluded in respect of patented inventions, or registered utility models, industrial designs, topographies of semiconductor products, new plant varieties and animal breeds, or trademarks, by means of a written agreement. The licensor authorises the licensee, to the agreed extent and within the agreed territory, to exercise intellectual and industrial property rights, and the licensee undertakes to provide a specific form of consideration (licence fees) or other pecuniary value. In doing so, the licensee is not liable to be accused by the licensor of infringing intellectual property rights or copyright.

(3) **Contract research** is commissioned research based on cooperation (interaction) specifically designed to meet, first and foremost, the research needs of entities in the applied sector, and the higher education institution carries it out for the entity in the applied sector in accordance with its requirements and needs. The institution receives funding from this entity for such research. It typically involves larger-scale projects, original research and a written report. Commissioned research is usually commissioned by a single specific external organisation (for its own purposes). It is irrelevant whether the funds spent by the applied research organisation on such contract research come from public or private sources. A situation where a higher education institution is the recipient of earmarked funding for applied research cannot be regarded as contract research.

(4) **Paid training courses** designed to enhance the qualifications of staff at applied research sector entities (e.g. in-house training courses). An 'applied research sector entity' is defined here as a legal entity whose main activity is not research and development. This may be a business entity, a public administration body, a non-profit organisation, etc. – provided always that its main activity is not research. Revenues will be included from those training courses that are 'tailor-made', i.e. organised in agreement with the organisation in question for its employees. This does not involve quantifying the costs of participants in training courses who are employed by a company that meets the above definition. Rather, it concerns courses organised by agreement with a selected company because that company wished to train its employees.

(5) **Consultancy and advisory services** are based on the provision of expert advice, opinions or activities which rely heavily on intellectual input from the higher education institution to the client. The higher education institution provides consultancy and advisory services to entities in the applied sector in return for payment and in accordance with market conditions. The main required outcome of the consultancy is not the creation of new knowledge, but an understanding of a particular situation.

(6) Line **A.5 'Other'** shall include revenue from knowledge transfer not specified in the preceding lines. In the notes to the table, the HEI shall provide brief information on the nature of such revenue.

(7) The line **'Revenue from own services'** shall include revenue from core and ancillary activities as shown in the profit and loss account under synthetic account 602 'Revenue from the sale of services', excluding revenue from lettings. At the same time, if a higher education institution also records rental income in synthetic accounts other than account 602 'Revenue from the sale of services', it shall include this information in the notes to Table 6 in the HEI's annual report.

(8) In the line **'Expert reports'**, the expert fees pursuant to Section 30 of Act No. 254/2019, the Act on Experts, Expert Offices and Expert Institutes, shall be entered in columns 'E' and 'G'. In columns 'D' and 'F' of this line, the HEI shall enter the number of expert reports provided.

(9) In the **'Premises'** line, rental income shall be entered, provided that it does not relate to entire buildings, structures or halls.

Table 7 Revenue from fees and payments for other activities provided by a public higher education institution

(thousands of CZK)

No.	Item	Revenue (1)	of which scholarship fund – allocation (1)	Number of students (2)	Average amount per student (3)
		a	b	c	d
1	Fees set in accordance with Section 58 of Act No. 111/1998.	10,151	12,682	13,390	–
2	fees for services relating to the admissions procedure (Section 58(1))	8,805	–	12,240	0.72
3	fees for extended duration of study (Section 58(3))	-	12,682	629	20.16
5	fees for studying in a foreign language (Section 58(4))	1,347	–	521	2.58
6	Fees for other services provided by the higher education institution (4) (5)	27,573	–	12,516	–
7	Fees for the provision of LLL programmes (Section 60) outside the U3A	21,692	–	7,648	2.84
8	payment for the provision of U3A services	1,426	–	1,948	0.73
9	<i>payment for other services</i>	4,455	–	2,920	1.53
10	Total	37,724	12,682	25,906	–

Notes

(1) The HEI shall state the total amount in thousands of CZK which it received from students/other participants in education in the relevant calendar year.

(2) The HEI shall state the number of students (or study programmes) or other learners who have paid the fee/charge for additional activities.

(3) The HEI shall divide the figure in each line of column 'a' by the number of students/participants in education in column 'c'. If there is a unit rate, it is sufficient to state this here.

(4) These are study-related activities other than those specified in Section 58 of Act No. 111/1998.

(5) The HEI will add lines as required. These may include, for example, payment of costs associated with the completion of studies, a foreign-language certificate of enrolment, a duplicate academic transcript, additional enrolment, etc.

Cross-check

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

Table 8 Staff and wage funds

Table 8.a: Staff and wage funds (broken down by source of funding – wages including OSC) (a)

(in thousands of CZK)																							
No.	Indicator			Source of funding																			
				Chapter 333 – MEYS				S&R from other sources (excluding operational programmes)				EU Operational Programmes				Funds		Ancillary activities		Other sources		TOTAL	
				Excluding S&R		S&R		S&R from national sources (2)		S&R from abroad		Under MEYS		Other providers									
				Wages	OSC	Wages	OSC	Wages	OSC	Wages	OSC	Wages	OSC	Wages	OSC	Wages	OSC	Wages	OSC	wages	OSC	Wages (7)	OSC
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
1	HEI	Academic staff		309,995.97	3,683.25	91,075.10	0.00	28,911.90	7.00	23,517.87	0.00	6,250.95	0.00	5,837.41	0.00	10,127.49	377.29	2,360.01	334.35	8,395.67	166.69	486,472.37	4,568.578
2		Research staff		4,994.45	0.00	19,992.32	22.95	19,699.14	187.29	13,864.78	831.52	5,269.81	0.00	2,001.94	0.55	5,564.18	29.85	1,000.01	0.00	1,832.88	0.00	74,219.51	1,072.149
3		Other		123,119.37	10,316.18	87,468.11	2,063.64	11,634.73	1,993.64	6,842.50	265.18	16,781.14	0.00	3,815.41	1,092.50	7,701.58	212.93	5,823.72	914.15	34,386.84	2,668.15	297,573.40	19,526.368
4	D&R			1,053.38	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	7,009.45	190.37	22,136.58	755.86	30,199.41	946.227
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	0.000
6	TOTAL			439,163.18	12,113.89	198,535.53	2,086.59	60,245.76	2,187.93	44,225.15	1,096.70	28,301.90	0.00	11,654.76	1,093.05	23,393.25	620.07	16,193.19	1,438.87	66,751.97	3,590.69	888,464.69	26,113.32

Table 8.b: Staff and wage costs (broken down by academic category – excluding OSC)

(in thousands of CZK)												
No.	Indicator			Chapter 333 – MEYS			Other HEI budget sources			TOTAL		
				Number of staff (a)	Wages	Average monthly wage (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 * 100 0	4	5	6=col.5/12 /sl.4*1000	7	8	9=line 8/12 /sl.7*1000
1	HEI	Academic staff (4)	Teaching staff R&D&I,	13.60	7,517.03	CZK 46,070	3.99	2,698.56	CZK 56,403	17.58	10,215.59	CZK 48,413
2			Professors	58.71	57,605.02	CZK 81,762	11.64	11,530.29	CZK 82,562	70.35	69,135.32	CZK 81,894
3			Associate professors	130.00	107,406.34	CZK 68,850	23.84	20,483.41	CZK 71,597	153.84	127,889.75	CZK 69,275
4			Assistant professors	301.06	188,462.37	CZK 52,167	55.86	37,947.44	CZK 56,612	356.92	226,409.80	CZK 52,863
5			Senior lecturers	69.77	36,447.49	CZK 43,532	5.98	3,629.18	CZK 50,549	75.76	40,076.68	CZK 44,086
6			Lecturers	27.96	12,375.96	CZK 36,890	0.30	369.28	CZK 103,963	28.25	12,745.24	CZK 37,593
7			TOTAL	601.10	409,814.21	CZK 56,815	101.60	76,658.16	CZK 62,873	702.70	486,472.37	CZK 57,691
8		Research staff (5)	48.43	30,279.85	CZK 52,105	76.38	43,939.66	CZK 47,942	124.80	74,219.51	CZK 49,557	
9		Other (6)	479.19	215,940.45	CZK 37,553	110.30	81,632.95	CZK 61,677	589.49	297,573.40	CZK 42,067	
10		D&R	3.48	1,053.38	CZK 25,210	79.83	29,146.03	CZK 30,425	83.31	30,199.41	CZK 30,207	
11	VZaLS			CZK 0			0 CZK	0.00		CZK 0		
12	TOTAL			1,132.20	657,087.89	CZK 48,364	368.11	231,376.80	52,380 CZK	1,500.31	888,464.69	CZK 49,349

Notes

(1) Wages = remuneration provided for work performed or in direct connection with work provided under an employment contract, excluding social security and health insurance contributions paid by the employer; OSC includes only

(2) Includes funding from the GA CR, TA CR, ministries and other national sources (excluding EU operational programmes).

(3) Number of staff = average number of employees converted to full-time equivalents (FTE). This includes the numbers of employees in individual categories for the entire year under review, converted to full-time employees

(4) These are staff members of higher education institutions who are classified as academic staff under the higher education institution's internal regulations. Furthermore, they are required to engage in teaching or research activities as part of their duties; it is not possible to distinguish between

(5) These are research staff who, as part of their employment at a higher education institution, are engaged solely in research. They do not engage in any teaching activities whatsoever.

(6) Positions held by staff who are engaged in neither teaching nor research activities. These include, in particular, technical and administrative staff, operational and commercial staff, healthcare staff and other staff, etc.

(7) The TOTAL wage figure in line 6 (TOTAL) of Table 8.a is equal to the TOTAL wage figure in column 8, line 12 of Table 8.b.

(8) The TOTAL wages figure in column 2, line 12 of Table 8.b. is equal to the sum of the TOTAL wages figures in columns 1 and 3, line 6 of Table 8.a. The TOTAL wages figure in column 5, line 12 of Table 8.b. is equal to the sum of the TOTAL wages figures in

Table 9 Scholarships

(in thousands of CZK)

No	Type of scholarship	Sources				Total paid out (2)	
		Contribution / MEYS grant	HEI Scholarship Fund	Other (1)	TOTAL	Students	Others
		and	b	c	d = a + b + c	e	f
1	SCHOLARSHIPS awarded and paid out	116,481	9,232	15,588	141 301	141 301	0
2	for outstanding academic achievement pursuant to Section 91(2)(a)	0	4,614	0	4,614	4,614	0
3	for outstanding research, development, artistic or other creative achievements contributing to the advancement of knowledge pursuant to Section 91(2)(b)	2,849	359	176	3,384	3,384	0
4	for research, development and innovation activities in accordance with a specific/other legal provision, Section 91(2)(c)	23,392	0	1,927	25,318	25,318	0
5	in the event of a student's difficult social circumstances pursuant to Section 91(2)(d)	0	0	0	0	0	0
6	in the event of a student's difficult social situation pursuant to Section 91(3), from 1 March 2025 pursuant to Section 91(5)	207	0	0	207	207	0
7	in cases deserving special consideration pursuant to Section 91(2)(e)	36,634	4,326	543	41,503	41,503	0
8	of which accommodation grant	28,578	0	0	28,578	28,578	0
9	to support study abroad pursuant to Section 91(4)(a), and from 1 March 2025 pursuant to Section 91 (2)(f)	3,018	90	12,438	15,546	15,546	0
10	to support studies in the CR pursuant to Section 91(4)(b), and from 1 March 2025 pursuant to Section 91(2)(f)	678	0	0	678	678	0
11	in other cases specified in the scholarship regulations pursuant to Section 91(2)(g) – excluding the scholarships listed in line 14	0					0
12	to students of doctoral degree programmes pursuant to Section 91(4)(c), from 1 March 2025 in accordance with the relevant provisions of Sections 91 and 91a	49,704	-157	504	50,051	50,051	0
13	of which pursuant to Section 91(4)(c)	45,526	-157	0	45,369	45,369	0
14	from 1 March 2025 pursuant to Section 91(2)(g)						0
15	from 1 September 2025 pursuant to Section 91a	4,178		504	4,682	4,682	0
16	Other scholarships	0	0	0	0	0	0

Notes

(1) The PHEI shall specify in the commentary what other sources it used to fund the scholarships.

(2) The PHEI shall state the total amount paid out in scholarships – separately for students and for other participants in education.

Table 10 Non-capital expenditure and revenue – Dormitories and Refectories (D&R)

Table 10.a Non-capital expenditure and revenue – Catering

(in thousands of CZK)

No.	Refectories and other catering facilities operating under contractual arrangements (1)	Total costs		Revenue								Profit	
		Core activity	Ancillary activity	Core activity					Ancillary activity			Core activity	Ancillary activities
				Students	Staff (2)	Other (3)	MEYS grant	Total	External diners	Other	Total		
	and	b	c	d	e	f	g	h	i	j	k	l = h – b	m = k – c
1	Refectories, food counters, café, snack bar, Pepsi vending machines	17,593	15,880	6,501	3,829	702	1,297	12,329	7,623	4,664	12,287	-5,264	-3,593
2								0			0	0	0
3								0			0	0	0
4								0			0	0	0
5								0			0	0	0
6	Total	17,593	15,880	6,501	3,829	702	1,297	12,329	7,623	4,664	12,287	-5,264	-3,593

Notes

(1) Add further lines if necessary.

(2) Where the school records income from employees as part of its ancillary activities, it shall include these funds in column 'j' and specify the amount of such income in the comments

(3) Where funds for catering activities are obtained from public sources other than those under Chapter 333, the HEI shall state this in column 'f' and briefly specify the nature of these funds below the table.

Table 10.b Non-capital expenditure and revenue – Accommodation

(in thousands of CZK)

No.	Dormitories and other accommodation facilities operated by PHEI (1)	Total expenditure		Revenue								Profit	
		Core activity	Ancillary activity	Core activity					Ancillary activity			Core activity	Ancillary activities
				Students	Staff (2)	Other (3)	MEYS grant	Total	External diners	Other	Total		
	and	b	c	d	e	f	g	h	i	j	k	l = h – b	m = k – c
1	K1–K5 Dormitories, flats	46,591	3,269	65,961	1,242	2,801		70,004	4,354	4,631	8,985	23,413	5,716
2								0			0	0	0
3								0			0	0	0
4								0			0	0	0
5								0			0	0	0
6	Total	46,591	3,269	65,961	1,242	2,801	0	70,004	4,354	4,631	8,985	23,413	5,716

Notes

(1) Add further lines if necessary.

(2) Where the school records income from employees as part of its ancillary activities, it shall include these funds in column 'j' and specify the amount of such income in the comments.

(3) Where funds for accommodation-related activities are obtained from public sources other than those under Chapter 333, the HEI shall state this in column 'f' and briefly specify the nature of these funds below the table.

Cross-check

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

The sum of the values in columns 'h' and 'k' for catering and the values in columns 'h' and 'k' for accommodation is equal to the sum of the values in line 0060, column 1 and column 2 respectively, of the partial profit and loss account (Table 2) for the D&R school unit.

Table 11 Funds and proposed allocations to funds for the following year

(thousands of CZK)

No.	Data name	Opening balance as of 1 January	Generation		Use (+)	Balance as of 31 December	Proposed allocation from profit to funds in the following year (1)
			Total (+)	of which: allocation from profits for the previous year			
		and	b	c	d	e = a + b – d	
1	Total funds	1,160,944	941,398	23,233	965,306	1,137,036	
2	of which: Reserve fund	65	0	0	0	65	0
3	Capital Assets Replacement Fund	398,072	585,176	20,554	722,830	260,418	14,468
4	Scholarship Fund	32,129	12,682	–	9,232	35,579	0
5	Remuneration Fund	18,040	0	0	0	18,040	3
6	Earmarked Resources Fund	29,719	35,380	–	21,841	43,258	0
6a	of which: for individual S&R projects or research programmes	28,632	33,075	–	20,820	40,887	0
6b	other support from public funds	733	1,403	–	1,010	1,126	0
7	Social Fund	0	8,910	–	4,696	4,214	0
8	Operating Resources Fund	682,919	299,250	2,679	206,707	775,462	-4,018

Notes

(1) Until the annual financial report has been discussed with MEYS, this is a draft.

(2) The data in the highlighted fields will be populated automatically from the completed tables 11.a to 11.g.

Cross-check

The sum of the opening balances of funds as of 1 January of the year (field a1) is equal to the figure in line 0086, column 1 of Table 1 – Balance Sheet. The sum of the closing balances of the funds as of 31 December of the year (field e1) is equal to the figure in line 0086, column 2 of Table 1 – Balance Sheet.

Table 11.a Reserve fund

(thousands of CZK)

Balance as of 1 January		65.00
Generation	from the previous year's profit	
	from the Capital Assets Replacement Fund	
	from the Remuneration Fund	
	from the Operating Resources Fund	
	Total	0
Use	covering losses from previous financial years	
	to the Capital Assets Replacement Fund	
	to the Remuneration Fund	
	to the Operating Resources Fund	
	other uses (1)	
	Total	0
Balance as of 31 December		65

Note

(1) If this line is used, the PHEI shall provide further details.

Table 11.b Capital Assets Replacement Fund

(thousands of CZK)

Balance as of 1 January		398,072
Generation	from depreciation	33,885
	from the previous year's profit	20,554
	proceeds from the sale of intangible and tangible fixed assets	0
	from the balance of the contribution	17,039
	Net book value of intangible and tangible fixed assets	878
	Total other income	472,658
	of which: from grant programmes	136,256
	Other	336,402
	Total transfer from funds	40,162
	of which: from the Remuneration Fund	0
	from the Operating Resources Fund	40,162
	from the Reserve Fund	0
	Total	585,176
	Total investment	461,975
Use	of which: construction	328,818
	machinery and equipment	120,390
	purchases of property	1,211
	software	11,556
	Total other income	260,855
	Total non-capital expenditure (1)	0
	Total transfer to funds	0
	of which: to the Remuneration Fund	0
	to the Operating Resources	0
	to the Reserve Fund	0
	Total	722,830
Balance as of 31 December		260,418

Note

(1) Where this line is used, the PHEI shall provide further details.

Table 11.c Scholarship Fund

(thousands of CZK)

Balance as of 1 January		32,129
Generation	fees related to studies pursuant to Section 58(3) of Act No. 111/1998.	12,682
	Tax-deductible expenses pursuant to Act No. 586/1992, on Income Tax	0
	other income (1)	0
	Total	12,682
Use	Total	9,232
Balance as of 31 December		35,579

Notes

(1) Where this line is used, the PHEI shall provide further details.

Table 11.d Remuneration Fund

(thousands of CZK)

Balance as of 1 January		18,040.00
Generation	from the previous year's profit	
	from the Reserve Fund	
	from the Capital Assets Replacement Fund	
	from the Operating Resources Fund	
	other income (1)	
	Total	0
Use	wage costs	
	to the reserve fund	
	to the Capital Assets Replacement Fund	
	to the Operating Resources Fund	
	other uses (1)	
	Total	0
Balance as of 31 December		18,040

Note

(1) Where this line is used, the PHEI shall provide further details.

Table 11.e Earmarked Resources Fund

(thousands of CZK)

	Item	Non-investment	Investments	Total
Balance as of 1 January	Earmarked donations under Section 18(9)(a) of Act No. 111/1998.	354	0	354
	Earmarked funds from abroad, Section 18(9)(b) of Act No. 111/1998.	0	0	0
	Earmarked funds for S&R&I under Chapter 333 – MEYS, Section 18(9)(c) of Act No. 111/1998.	26,121	2,511	28,632
	Earmarked funds from other public funding, Section 18(9)(c) of Act No. 111/1998.	733	0	733
	Total	27,208	2,511	29,719
Generation	Earmarked donations under Section 18(9)(a) of Act No. 111/1998.	902	0	902
	Earmarked funds from abroad, Section 18(9)(b) of Act No. 111/1998.	0	0	0
	Earmarked funds for S&R&I under Chapter 333 – MEYS, Section 18(9)(c) of Act No. 111/1998.	28,817	4,258	33,075
	Earmarked funds from other public funding, Section 18(9)(c) of Act No. 111/1998.	1,403	0	1,403
	Total	31,122	4,258	35,380
Use	Earmarked donations under Section 18(9)(a) of Act No. 111/1998.	11	0	11
	Earmarked funds from abroad, Section 18(9)(b) of Act No. 111/1998.	0	0	0
	Earmarked funds for S&R&I under Chapter 333 – MEYS, Section 18(9)(c) of Act No. 111/1998.	18,309	2,511	20,820
	Earmarked funds from other public funding, Section 18(9)(c) of Act No. 111/1998.	1,010	0	1,010
	Total	19,330	2,511	21,841
Balance as of 31 December	Earmarked donations under Section 18(9)(a) of Act No. 111/1998.	1,245	0	1,245
	Earmarked funds from abroad, Section 18(9)(b) of Act No. 111/1998.	0	0	0
	Earmarked funds for S&R&I under Chapter 333 – MEYS, Section 18(9)(c) of Act No. 111/1998.	36,629	4,258	40,887
	Earmarked funds from other public funding, Section 18(9)(c) of Act No. 111/1998.	1,126	0	1,126
	Total	39,000	4,258	43,258

Table 11.f Social Fund

(thousands of CZK)

Balance as of 1 January		
Generation	Allocation pursuant to Section 18(12) of Act No. 111/1998.	8,910
Use	Supplementary pension insurance and retirement products	4,696
	Total	4,696
Balance as of 31 December		4,214

Note

(1) PHEIs shall report expenditure in accordance with the structure set out in their internal regulations

Table 11.g Operating Resources Fund

(thousands of CZK)

Balance as of 1 January		682,919
Generation	from the balance of the contribution	181,932
	from the previous year's profit	2,679
	from the Capital Assets Replacement Fund	0
	from the Remuneration Fund	0
	from the Reserve Fund	0
	other revenue (1)	114,639
	Total	299,250
Use	for operating costs in accordance with HEI's internal regulations	50,519
	to the Capital Assets Replacement Fund	40,162
	to the Remuneration Fund	0
	to the Reserve Fund	0
	other uses (1)	116,026
	Total	206,707
Balance as of 31 December		775,462

Note

(1) Where this line is used, the PHEI shall provide further details.

Annexe to the financial statements for the year 2025 (information pursuant to Section 30 of Decree No. 504/2002.)

Paragraph	Scope of information:	Information on the entity for the year
a)	Name and registered office of the accounting entity, legal form Legal form, company registration number Main activity Ancillary activities Statutory body Self-governing academic bodies Other bodies of the public higher education institution Constituent parts of the PHEI (without legal personality): Faculties: Facilities: Special-purpose facilities:	University of South Bohemia in České Budějovice, Branišovská 1645/31a, České Budějovice 370 05 Public higher education institution, company registration number: 60076658 Educational, scientific, research, development, artistic or other creative activities Educational activities carried out for remuneration, the letting of property and other activities specified in the Rector's Ordinance R No. R 335 of 26 October 2017 Prof. Ing. Pavel Kozák, Ph.D. 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 (AL) British Centre (BC) Centre for Information Technology (CIT) Goethe Centre (GC) Pre-school facilities (PF) Dormitories and Refectories (D&R)
b)	Information on the establishment of the accounting entity	A public higher education institution is established under Act No. 314/1991.
c)	Financial year	1 January 2025 to 31 December 2025
d)	Accounting methods used Method of processing accounting records Place and method of storage of accounting records Methods of valuing assets and liabilities Methods of depreciation of assets Profit after tax Accumulated depreciation Provisions for assets Provisions (method of creation and amount) Method for converting foreign currency figures into CZK Valuation methods applied to assets and liabilities including how value adjustments were determined whether temporary or permanent, and assets and liabilities denominated in foreign in the relevant currency, stating the exchange rate used as at the balance sheet date as announced by the Czech National Bank	Act No. 563/1991, Decree No. 504/2002, including Czech Accounting Standards iFIS financial information system The Rectorate of the USB, in electronic form Act No. 563/1991, Decree No. 504/2002. Straight-line 10,452,805.03 Accumulated depreciation on assets consists of straight-line depreciation of assets in accordance with the accounting entity's depreciation schedule None were recognised In accordance with Act No. 593/1992, on reserves for safeguarding the income tax base, and Act No. 586/1992, on income tax CNB exchange rates as of 31 December 2025 Asset items are valued in accordance with Act No. 563/91, as amended Assets and liabilities in foreign currencies: 0 Cash and current accounts in foreign currency: CZK 113,824,648.06 Receivables in foreign currency: CZK 1,957,184.53, of which from advances granted: CZK 149,008.17 Liabilities in foreign currency: CZK 1,164,581.58, of which from advances received: CZK 30,957,043.27
e)	Determination of the fair value of the relevant assets and liabilities in accordance with the law	Pursuant to Section 25 of Act No. 563/1991, verification in the iFIS system (Assets module), list of assets as of 31 December 2025
f)	The amount and nature of individual items of income and expenditure which are exceptional in terms of volume or origin	These are expenses and income arising from ordinary activities
g)	The name, registered office and legal form of the accounting entity in which the accounting entity is a partner with unlimited liability	-
h)	Individual items of fixed assets in thousands of CZK	Balance of fixed assets as of 1 January 2025: 5,312,476 Additions for 2025: 496,248 Disposals in 2025: 37,547 Balance as of 31 December 2025: 5,771,177 Amount of allocations and accumulated depreciation as of 1 January 2025: 2,506,514 Increase for 2025: 166,912 Decrease for 2025: 36,627 Amount of allocations and accumulated depreciation as of 31 December 2025: 2,636,799
i)	Individual items of tangible fixed assets under construction in thousands of CZK	Balance as of 31 December 2025 – construction in progress: 254,545 of which major items: FED: Reconstruction of the Na Sádkách sports complex – 97,309 FSC: renovation of Pavilion 'O' – 40,966 FSC: Renovation of the Science and Technology Park – 27,124 D&R refectory refurbishment -13,340 FAT Smart Agritech and fermentation pavilion -13,297 Balance as of 31 December 2025 – separate movable assets: 32,189 of which major items: D&R catering equipment – 29,832 USB campus interactive navigation system -1,580
j)	Total remuneration received by the auditor for the statutory audit of the annual financial statements Names of other entities in which the entity itself or through a third party acting on its behalf and in its account, this holding may also take the form of shares, specifying the size of this holding; in the case of shares, specifying the number, par value and class of such shares, as well as the amount of the capital, equity, reserves and the profit or loss of that other entity for the previous financial year	CZK 360,000 excluding VAT see the list at the end of the Annexe to the financial statements
k)	Outstanding liabilities in respect of social security contributions and contributions to the state employment policy as of 31 December 2025 Public health insurance liabilities due as of 31 December 2025 Liabilities due under statutory employers' liability insurance Tax arrears with the relevant local tax authorities, specifying (date origin, amount)	Social security liabilities amounting to CZK 26,714,276 were settled by the due date of 9 January 2026 Health insurance liabilities amounting to CZK 11,832,211 were settled by the due date of 9 January 2026 The liability for statutory employers' liability insurance as of 31 December 2025, amounting to 1,098,808, was settled on 9 January 2026 As at 31 December 2025, USB had a VAT liability of CZK 3,362,906, which was paid on 26 January 2026 Tax collected at source amounted to CZK 307,606 and was paid on 9 January 2026 Income tax on employment income, amounting to CZK 8,348,175, was paid on 9 January 2026
l)	The number and nominal values of shares or holdings, or, if they do not have a nominal value, information on their valuation	–
m)	The amounts of debts incurred during the financial year and for which the remaining term to maturity as at the balance sheet date exceeds five years, as well as the amount of all debts of accounting entities covered by a full guarantee provided by this accounting entity, specifying the nature and form of the guarantee; this information shall be disclosed separately for each creditor's item	–

	in accordance with the structure of the balance sheet	
n)	The total amount of financial or other liabilities that are not included in the balance sheet	–
o)	Profit or loss broken down by main and economic activities and for income tax purposes: profit or loss after tax from core operations	-5,665,408
	Accounting profit (loss) after tax from ancillary activities	16,118,213
	Total accounting profit after tax	10,452,805
p)	Average adjusted headcount	1,500
	Wage costs	917,121,425
	Statutory social security contributions	303,431,261
	Other social security contributions	–
	Statutory social security costs	9,223,545
	Other social security costs (including scholarships paid)	156,425,587
	of which scholarships paid: 141,301,455	
q)	The amounts of remuneration and benefits in kind set for the financial year to members of statutory, supervisory or other bodies designated by the statutes, articles of association or other founding document, by virtue of their office, as well as the amount of any liabilities incurred or contractually agreed regarding the benefits of former members of these bodies, specifying the total amount for each category of members	–
r)	Participation of members of management, supervisory or other bodies of the accounting entity as specified in the statutes, articles of association or other constitutive document, and their family members, in the persons, with whom the entity has entered into, during the reporting period, commercial contracts or other contractual relationships	–
s)	The amount of advances, deposits and loans granted to members of the governing bodies referred to in point (q), specifying the interest rate, the main terms and, where applicable, the amounts repaid, and debts incurred on their behalf as a specific type of guarantee, stating the total amount for each category of members	–
t)	The method of determining the income tax base, the tax reliefs applied, and the ways in which funds obtained from tax reliefs in previous tax periods were utilised during the current accounting period (5), broken down by individual tax periods in accordance with the requirements of specific legislation	The tax base was calculated in accordance with Section 18(5) of the Income Tax Act. Pursuant to Section 20(7) of the Income Tax Act, a tax relief was applied when determining the tax base (see below), and the funds thus saved are always used in the following year to cover costs relating to the main business activity.
	2021	0
	2022	1,000,000
	2023	0
	2024	0
	2025 (projected figures; the corporation tax return is to be submitted by 30 June 2026)	0
u)	Information on each significant item from the balance sheet or the profit and loss account, where disclosure is material for assessing the financial and asset position and the financial performance of the accounting entity, provided that this information is not apparent either directly or indirectly from the balance sheet and the profit and loss account; in the case of For significant asset items, their additions and disposals shall also be disclosed and, separately, significant items which are included in the balance sheet and the profit and loss account, or are offset against other items items, and they are not reported separately; for example, a breakdown of long-term bank loans, including interest rates and a description of loan collateral, or grants received for operating purposes or for the acquisition of long-term intangible and tangible fixed assets from the state budget, local authority budgets or from state funds, specifying the amount of the grants and their sources	Details of subsidies received (B.I.1) are set out in the Annual Financial Report for 2025. In response to the situation at Sberbank CZ, a.s. in 2022, the reporting entity decided to reclassify the balances of bank accounts held with Sberbank CZ, a.s. to item B.II.17 – other receivables – as the account balance did not meet the necessary criteria for recognition under item B.III.3 – At the same time, in 2022, the accounting entity recognised a 100 % provision against interest receivables relating to these balances, amounting to CZK 3,342.9 thousand. This provision remains in the provision account in 2025 as well.
v)	Overview of donations received and made, donors and recipients these donations, where they are substantial items or where required by specific legislation	Total donations received: CZK 1,989,000. Significant donations: CZK 1,400,000 – partnership agreement with ČSOB for the FED CZK 120,000 – Karel Komárek Family Foundation, support for incorporating the concept of a garden as a space for the education and development of children's all-round skills at the FED CZK 106,000 – League Against Cancer, proceeds from the 'Czech Day Against Cancer' fundraising campaign to support research on the project 'A tumour immunotherapy method based on the synergy of immune response stimulation and tumour cell labelling using anchored mannan' for the FSC CZK 70,000 – E.ON, a donation to support the University of South Bohemia's teaching, educational and research activities 58,000 CZK – 'A Heart for a Book' fundraising campaign 50,000 CZK – P. Maroš, donation for the animal shelter, FAT Total donations received: CZK 381,000. Notable: CZK 188,000– Charita CR, project: The Path to Quality Work Experience: Safe Work Placements in Zambia CZK 93,000 – support for families – toys and aids for children CZK 40,000 – Partnership Foundation, donation towards the J. Vavroušek Award for 2025 CZK 37,000 – P3tule Endowment Fund, CZK 58,150 – 'A Heart for a Book'
w)	Overview of public collections under special legislation regulation, specifying the purpose and amounts collected for the year 2025	
x)	Method of allocating the net profit from previous years financial periods, in particular the distribution of profit	The profit or loss for the year 2025 will, following approval by the Academic Senate of the USB, be transferred to: 30 June 2026 the Capital Asset Replacement Fund in the amount of CZK 14,468,000 the Remuneration Fund in the amount of CZK 3,000 the Operating Resources Fund in the amount of CZK 40,178,000 The loss of REC amounting to CZK 5,410,000 will be offset from the operating funds
	Retained earnings and accumulated losses as of 31 December 2025:	0
y)	Individual production quotas and individual limits on premium entitlements which the accounting entity did not recognise	–

Identification of the applicant

Annexe No. 12

Name	University of South Bohemia in České Budějovice
Registered office address	Branišovská 1645/31a, 370 05 České Budějovice
Legal form	Public higher education institution
Identification number	60076658

Persons acting on behalf of the applicant

Statutory body of the applicant	Prof. Ing. Pavel Kozák, Ph.D.
Position	Rector

Identification of other persons¹*Persons in which the applicant holds a share, and the size of that share***a) Legal entities**

Name	Společenství vlastníků pro dům čp. 1036, 1037, Výstavní 1037, Vodňany II
Registered office address	Výstavní 1037, Vodňany II, 389 01 Vodňany
Registration number	28109465
Share amount	193/5199

Name	Společenství vlastníků Šumava, J. Opletala 21 a 23, České Budějovice
Registered office address	J. Opletala 900/23, České Budějovice 2, 370 05 České Budějovice
Identification number	26042819
Share amount	370/27104

Name	Rybářské sdružení České republiky
Registered office address	Lidická tř. 2156/108a, České Budějovice 7, 370 01 České Budějovice
Identification number	13497880
Share amount	6.7%

Name	Bytové družstvo Branišovská 44, 46, 48
Registered office address	Branišovská 944/48, České Budějovice 2, 370 05 České Budějovice
Identification number	26017296
Share amount	1941/100000

Name	Společenství vlastníků jednotek Výstavní 1030 Vodňany
Registered office address	Výstavní 1030, Vodňany II, 389 01 Vodňany
Identification number	26044927
Share amount	776/16573

Name	Společenství vlastníků jednotek Výstavní 1034 a 1035 Vodňany Vodňany
Registered office address	Výstavní 1035, Vodňany II, 389 01 Vodňany
Identification number	26041065
Share amount	3219/132712

¹Please provide the required information on all persons to whom this category applies

Name	Rybníkářské dědictví
Registered office address	Rybářská 801, Třeboň II, 379 01 Třeboň
Identification number	72042117
Share amount	1/101

Name	Společenství vlastníků pro dům čp. 1041 a 1042 ve Vodňanech
Registered office address	Vodňany, Výstavní 1041, postcode 38901
Identification number	28111508
Share amount	215/5199

Name	Bytové družstvo Vltava 33
Registered office address	České Budějovice, Dlouhá 1133/33, postcode 370 11
Identification number	25164961
Share amount	562/100,000

Name	BioCanim a.s.
Registered office address	Muchova 223/9, Dejvice, 160 00 Prague 6
Identification number	19138687
Share amount	11 %

Name	NeraAgro Technology s.r.o.
Registered office address	Petrská 1426/1, Nové Město, 110 00 Prague 1
Identification number	19999500
Share amount	15 %

List of leased buildings and premises

Annexe No. 13

Ref. No.	Property	Owner of the property	Const. part using the property	Address of the property
1	FSC – CAS Archive/Storage	BC CAS v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
2	FSC – CAS-IEB lecture theatre	BC CAS v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
3	FSC – Academy of Sciences – Vehicle Fleet	BC CAS v.v.i.	FSC	Branišovská 31, 370 05 České Budějovice
5	FHSS Hospital, B. Němcová 54 – Upper Pavilion	České Budějovice plc	FHSS	B. Němcové 54, 370 05 České Budějovice
7	FFPW – Castle	IEB CAS v.v.i.	FFPW	Zámek 136, 373 33 Nové Hradky
8	FTH – Dean's Office and teaching facilities	Diocese České Budějovice	FTH	Kněžská 8, 370 01 České Budějovice
9	Greenhouse Hall – Laboratory for Experimental Complex Systems	BC CAS v.v.i.	FFPW	Zámek (no house number), 373 33 Nové Hradky
10	Laboratories – renovation	BC CAS v.v.i.	FFPW	Zámek (no house number), 373 33 Nové Hradky
11	Archive	Agro-Hochstaffl, Ltd.	FHSS	A.Sovy 682/1, České Budějovice
12	FED – letting of premises on Pražská	Statutory City of České Budějovice	FED	Pražská 122/19, České Budějovice
13	FED – rental of non-residential school premises at Dukelská PS	Dukelská PS	FED	Dukelská 11, České Budějovice
15	Krajinská No. 36/2, České Budějovice 1, with a total area of 196.73 m ²	Statutory City of České Budějovice	REC	Krajinská No. 36/2, České Budějovice 1, with a total area of 196.73 m ²
16	nám. Přemysla Otakara II. No. 41/11, České Budějovice 1	Statutory City of České Budějovice	REC - GC	41/11 Přemysl Otakar II Square, České Budějovice 1, with a total area of 73 m ²
17	The building on plot No. 50/2, courtyard	AGRIPROD CZ a.s.	REC - GC	Adjacent to the courtyard – the described area

List of properties being leased

Annexe No. 13

Ref. No.	Name of property	Address of the property
1	JAIP	Na Zlaté stoce 1619, 37005 ČESKÉ BUDĚJOVICE
2	Staff accommodation	Suchomelka 863, Vodňany

Independent auditor's report

**on the audit
the financial statements**

as of 31 December 2025

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

Prague, May 2026

Independent Auditor's Report

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

Auditor's Opinion

We have audited the accompanying financial statements of the public higher education institution University of South Bohemia in České Budějovice (hereinafter also referred to as the 'entity'), Company Registration Number: 60076658, with its registered office at Branišovská 1645/31a, 370 05 České Budějovice, prepared in accordance with Czech accounting regulations, comprising the balance sheet as of 31 December 2025, the profit and loss account for the year ended 31 December 2025 and the annexe to these financial statements, including significant (material) information on the accounting policies applied. Information about the entity is set out in the annex to the financial statements...

In our opinion, the financial statements give a true and fair view of the entity's assets and liabilities as of 31 December 2025, and of its expenses, income and profit or loss for the year ended 31 December 2025, in accordance with Czech accounting standards.

Basis for opinion

We conducted the audit in accordance with the Act on Auditors and the auditing standards of the Chamber of Auditors of the Czech Republic, which are the International Standards on Auditing (ISA), supplemented and modified, where applicable, by relevant application guidance. Our responsibilities under these regulations are described in more detail in the section 'The Auditor's Responsibility for the Audit of the Financial Statements'. In accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic, we are independent of the entity and have complied with the other ethical responsibilities arising from those regulations. We believe that the audit evidence we have obtained provides a sufficient and appropriate basis for our opinion.

Other information included in the Annual Report on Financial Performance

In accordance with Section 2(b) of the Auditors Act, the other information comprises the information set out in the Annual Financial Report, in addition to the financial statements and our auditor's report. The statutory body of the entity is responsible for this other information.

Our opinion on the financial statements does not extend to the other information. Nevertheless, it is part of our responsibilities in connection with the audit of the financial statements to review the other information and assess whether the other information is materially (material) inconsistent with the financial statements or with our knowledge of the entity obtained during the audit of the financial statements, or whether such information otherwise appears to be materially incorrect. We also assess whether the other information has been prepared, in all material respects, in accordance with the relevant legislation. This assessment involves determining whether the other information complies with the statutory requirements regarding formal requirements and the procedure for preparing the other information in the context of materiality, i.e. whether any failure to comply with these requirements would be likely to influence the judgement formed on the basis of the other information.

Based on the procedures carried out, to the extent that we are able to assess, we state that:

- the other information, which describes matters also presented in the financial statements, is consistent in all material respects with the financial statements, and
- the other information has been prepared in accordance with the relevant legislation.

We are also required to state whether, based on our knowledge and understanding of the entity gained during the audit, the other information is free from material misstatements. As part of the procedures described, we did not identify any material misstatements in the other information received.

Responsibility of the statutory body for the financial statements

The statutory body of the accounting entity is responsible for preparing financial statements that give a true and fair view in accordance with Czech accounting regulations, and for maintaining such an internal control system as it deems necessary to ensure that the financial statements are free from material misstatements, whether due to fraud or error.

When preparing the financial statements, the statutory body of the entity is required to assess whether the entity is capable of continuing as a going concern, and, where relevant, to describe in the annexes to the financial statements matters relating to its going concern and the use of the going concern assumption in the preparation of the financial statements, except where the statutory body plans to wind up the entity or cease its operations, or where it has no realistic alternative but to do so.

The auditor's responsibility for the audit of the financial statements

Our objective is to obtain reasonable assurance that the financial statements as a whole are free from material (material) misstatement due to fraud or error, and to issue an auditor's report containing our opinion. Reasonable assurance is a high level of assurance; however, it does not guarantee that an audit conducted in accordance with the above-mentioned regulations will, in all cases, detect any material (material) misstatement in the financial statements. Misstatements may arise as a result of fraud or error and are considered material if it is reasonably possible that, individually or in the aggregate, they could 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-mentioned regulations, it is our responsibility to exercise professional judgement and maintain professional scepticism throughout the audit. Furthermore, it is our responsibility to:

- Identify and assess the risks of material misstatement in the financial statements, whether due to fraud or error; design and perform audit procedures responsive to those risks; and obtain sufficient and appropriate audit evidence on which to base our opinion. The risk of failing to detect a material misstatement resulting from fraud is greater than the risk of failing to detect a material misstatement resulting from error, as fraud may involve secret agreements (collusion), forgery, deliberate omissions, misrepresentations or the circumvention of internal controls.
- To obtain an understanding of the entity's internal control system relevant to the audit to the extent necessary to enable us to design audit procedures appropriate to the circumstances, rather than to express an opinion on the effectiveness of its internal control system.
- To assess the appropriateness of the accounting policies applied, the reasonableness of the accounting estimates made, and the information disclosed in this regard by the entity's governing body in the annex to the financial statements.
- To assess the appropriateness of applying the going concern assumption when the statutory body prepares the financial statements, and whether, in the light of the audit evidence obtained, there is material uncertainty arising from events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that such material uncertainty exists, it is our responsibility to draw attention in our report to the information disclosed in this regard in the annexes to the financial statements and, if that information is insufficient, to issue a modified opinion. Our conclusions regarding the entity's ability to continue as a going concern are based on the audit 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 as a going concern.
- To evaluate the overall presentation, structure and content of the financial statements, including the notes, and whether the financial statements present the underlying transactions and events in a manner that results in a true and fair view.

It is our responsibility to inform the statutory body of the entity, amongst other things, of the planned scope and timing of the audit and of any significant findings we have made in the course of the audit, including any significant weaknesses identified in the internal control system.

In Prague, on 29 May 2026

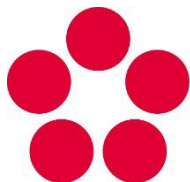
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NEXIA AP a.s.

Sokolovská 5/49, 186 00 Prague Audit
firm registration number 096



Ing. Michal Kupsa

auditor určený auditorskou společností jako odpovědný za
provedení auditu jménem auditorské společnosti
evidenční číslo auditora 2599



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

Annual Financial Report 2025

List of abbreviations

LIST OF ABBREVIATIONS

Abbreviation	Meaning
AFR	Annual Financial Report
AS	Academy of Sciences
CARF	Capital Asset Replacement Fund
CEEPUS	Central European Exchange Programme for University Studies
CENAKVA	Centre for Aquaculture S&R
CF	Cash flow
CNB	Czech National Bank
CPVTO	Centre for Practical Training in Technological Disciplines
CR	Czech Republic
D&R	Dormitories and Refectories
DZS	Czech National Agency for International Education and Research
EEA	European Economic Area
ERC	The European Research Council
ERDF	European Regional Development Fund
ERF	Earmarked Resources Fund
ESF	European Social Fund
ETC	European Territorial Cooperation
EU	European Union
EU SF	European Union Structural Funds
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
FOR	Fund of Operating Resources
FSC	Faculty of Science
GA CR	Czech Science Foundation
GA USB	Grant Agency of the University of South Bohemia
IEP	International Evaluation Panel
INV	Investment funds
IP	Institutional Plan
IS	Information System
LCDRO	Long-term conceptual development of a research organisation
LLL	Lifelong learning
LRI	Large-scale research infrastructure
MA	Ministry of Agriculture
MEYS	Ministry of Education, Youth and Sports
MFA	Ministry of Foreign Affairs
MH	Ministry of Health
MI	Ministry of the Interior
NIV	Non-investment funds
OP	Operational Programme
OP EIC	Operational Programme for Enterprise and Innovation for Competitiveness
OP JAK	Operational Programme Jan Amos Komensky
OP RDE	Operational Programme Research, Development and Education
OP SF EU	Operational Programmes of the European Union's Structural Funds
OP TAC	Operational Programme for Technologies and Applications for Competitiveness

OPE	Operational Programme Employment
OSC	Other staff costs (Agreements on completing a job and agreements on performing work)
PA	Priority axis/area
PF	Pre-school facility
PHEI	Public higher education institution
PROGFIN	Programme for the Financing of Asset Replacement
RF	Remuneration Fund
RIV	Results Information Register
RO	Result of operations
S&R	Science and research
SF	Scholarship Fund
SHER	Specific Higher Education Research
SPDHE	Support Programme for the Development of Higher Education
SPSM	Support Programme for the Strategic Management
SSSS	Summer School of Slavic Studies
STA	Small tangible assets
TA CR	Technology Agency of the Czech Republic
U3A	University of the Third Age
USB	University of South Bohemia in České Budějovice

Annual Financial Report of the University of South Bohemia in České Budějovice for 2025:

Submitted by Prof. Ing. Pavel Kozák, Ph.D., Rector

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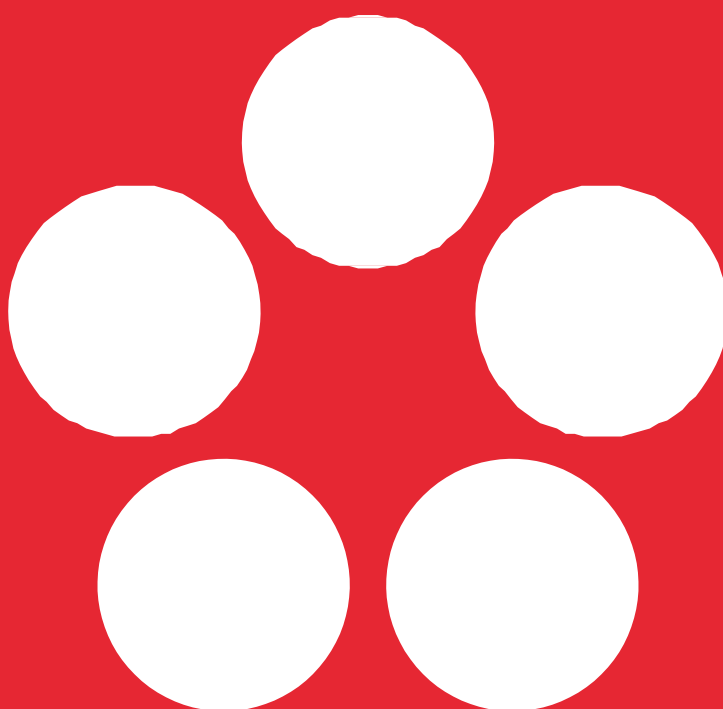
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