

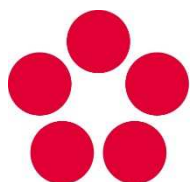
2018
2018

The Annual Report
on Financial Management

of the University of South Bohemia
in České Budějovice
for 2018



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



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

The University of South Bohemia in České Budějovice

The 2018 Annual Report on Financial Management

The 2018 Annual Report on Financial Management of the University of South Bohemia in České Budějovice is submitted by:

Doc. Tomáš Machula, Ph.D., Th.D.
Rector

Prepared by: Ing. Jiřina Valentová, Bursar

TABLE OF CONTENTS

1	Introduction	7
2	Annual financial statement	10
2.1	Balance Sheet	10
2.2	Profit and Loss Statement	10
2.3	Cash flow overview	13
2.4	Additional information pursuant to Section 21 of Act No. 563/1991 Coll.....	13
2.5	Notes to the Financial Statement	14
2.6	Auditor's Opinion	14
3	An analysis of revenue and expenses	15
3.1	The Higher Educational Institution (excl. RH&C).....	15
3.1.1	The contribution from public sources	15
3.1.2	Own revenues in the main and complementary activities (without RH&C)	20
3.1.3	Expenses	22
3.2	Residential halls and cafeterias	24
4	The development and final state of funds	26
5	An overview of fixed assets and liabilities	28
6	Conclusion	31
6.1	Inspection activities	31
6.1.1	Internal inspection activities	31
6.1.2	External inspection activities in financial management	31
6.2	USB funding in 2018	32

Tables (mandatory structure for HEI)

1	2018 Balance Sheet
2	USB Profit and Loss Statement for 2018
2.a	USB Profit and Loss statement for 2018 - HEI excl. RH&C
2.b	USB Profit and Loss statement for 2018 - RH&C
3	Net income for 2018
5	USB Public Funding in 2018
5.a	Financing of educational and scientific, research, development and innovation, artistic and other creative activities in 2018 (excluding PROGFIN, OP and R&D)
5.b	Financing of research and development in 2018
5.c	Financing of asset replacement programmes in 2018
5.d	Financing of Structural Funds programmes in 2018
6	Overview of selected revenues for 2018
7	Revenues from fees and payments for other activities provided by the USB in 2018
8	Employees and wages and salaries for 2018
9	Scholarships, bursaries and grants for 2018
10.a	Non-capital expenditures and revenues – Residential Halls and Cafeterias – catering for 2018
10.b	Non-capital expenditures and revenues – Residential Halls and Cafeterias – accommodation for 2018
11	Funds for 2018 and proposed allocations to funds in the following year
11.a	Reserve fund for 2018
11.b	Capital asset regeneration fund for 2018
11.c	Scholarship fund for 2018
11.d	Fund for bonuses for 2018
11.e	Fund for earmarked financial resources for 2018
11.f	Social fund for 2018
11.g	Fund for operational purposes for 2018
12	Notes to the Financial Statements
13	A list of leased buildings and premises
14	Independent Auditor's Report

List of Abbreviations

1 INTRODUCTION

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

In 2018, eleven economic units (see Table 1.1) existed within the University of South Bohemia in České Budějovice (hereinafter the USB):

Tab. 1.1 Constituent Parts of the University of South Bohemia

name	acronym
The Faculty of Economics	(FE)
The Faculty of Arts	(FoA)
The Faculty of Fisheries and the Protection of Waters	(FFPW)
The Faculty of Education	(FE _d)
The Faculty of Science	(FSc)
The Faculty of Theology	(FT)
The Faculty of Health and Social Sciences	(FHSS)
The Faculty of Agriculture	(FA)
Residential halls and cafeterias	(RH&C)
The Pre-school Facility	(PsF)
Rectorate	(REC)

The financial management of USB's constituent parts is recorded separately in the iFIS information system by cost centres within the above mentioned constituent parts and by other attributes, such as "action, contract" and its type and source of funding, depending namely on the need of differentiation, monitoring and evaluation of records and the use of funds.

The balance sheet date is 31 December; the financial statement was prepared as of 28 February 2019.

In 2018, the basic legislative framework of the USB included standard laws, such as Act No. 111/1998 Coll., on Higher Education Institutions (the Higher Education Act), and Act No. 130/2002 Coll., on the Support of Research, Experimental Development and Innovation.

The University of South Bohemia keeps double-entry accounting in accordance with Act No. 563/1991 Coll., as amended, with Regulation No. 504/2002 Coll., as amended, and Czech accounting standards Nos. 401 to 413.

Supplementary activities that are performed in accordance with the Higher Education Act, are conducted under trade licences issued by the Municipal Authority of České Budějovice, the Trade Licensing Office.

The budget breakdown of higher education institutions for 2018 provided by the Ministry of Education, Youth and Sports (MEYS) was based on the Rules for Granting Allowances and Subsidies to Public Higher Education Institutions (<http://www.msmt.cz/vzdelavani/vysoke-skolstvi/pravidla-pro-poskytovani-prispevku-a-dotaci-verejnym-vysokym-5>) that constitute an essential document influencing the USB financial management (hereinafter referred to as the Rules).

A contribution to educational activities is allocated according to the extent and economic intensity of HEI performance for the "fixed" portion, and the output of HEI activities and their quality for the performance portion.

The fixed portion is based on the quantification of performance with a predominant focus on the number of students and on the financial costs of accredited degree programmes; it is a stabilising element of a HEI budgets.

The performance portion depends on the results of educational and creative activities and for the sake of quality and performance comparison, HEIs are divided into 4 segments under which achieved values in individual quality and performance indicators are compared separately for a given segment. The overall ratio is determined based on weighted ratios of individual indicators.

The USB control a large volume of resources provided for research activities. The most significant source of research and development (R&D) funding is institutional R&D support provided under Act No. 130/2002 Coll., on Support for Research, Experimental Development and Innovation.

As in previous years, institutional R&D support provided in the form of a subsidy to promote the long-term conceptual development of a research organisation (DKRVO) was divided among research organisations in relation to the score awarded to their research and development results as it was published by the Research, Development and Innovation Council, based on research results recorded in the Registered of Information on Results (RIR). In 2018, the USB received funds to support DKRVO totalling CZK 226 647 000.

Another important component of the R&D budget was a special-purpose subsidy for specific university research. Funds were distributed according to an established procedure in a student grant contest whose administration is provided by the USB Grant Agency (USB GA). Within the context of its activities, team and individual student research projects (one to three years in duration) were selected according to rules published by the university for which special-purpose support was provided, Funds that the GA USB had available in 2018 amounted to CZK 37 920 000.

The development of the amounts of selected subsidies since 2014 is documented by the following overview.

Educational activity allowance – A+K indicator (CZK thousands):

	2014	2015	2016	2017	2018
Approved budget	524 409	498 189	476 067	493 825	559 754
Actual as of 31 Dec	485 952 ¹	504 261 ²	501 703 ³	504 670	576 897

Subsidies for long-term conceptual development of a research organisation (thousand CZK)

	2014	2015	2016	2017	2018
Approved budget	193 602	188 161	205 465	203 848	226 647
Actual as of 31 Dec	193 602	188 161	205 465	203 848	226 647

Subsidy for specific university research and development – (CZK thousand):

	2014	2015	2016	2017	2018
Approved budget	40 153	39 692	38 431	39 145	37 920
Actual as of 31 Dec	40 153	39 692	38 431	39 145	37 920

Major changes – long-lived assets

The value of *completed construction projects* as of 31 December 2018 was CZK 2 949 778 000 which means an increase of CZK 163 071 000.

In 2018, the renovation of residence hall K1 was completed by which the current unit cost of the building increased by CZK 40 860 000, and the second stage of K5 renovation was also completed, amounting to CZK 15 058 000; both projects were covered by university's own resources.

During the year 2018, two construction projects were completed with the support of programme funding. The organisation of both projects would not have been possible without the contribution from USB's capital assets regeneration fund (FRIM), see the Tables, Tab. 5.c.

It involved the modernisation of the main EF K400 building (PROGFIN 133D21Y001608) with a capital subsidy of CZJ 2 120 000 received in 2018 and a contribution from own resources amounting to CZK 7 681 000.

Another investment project implemented with the help of programme funding was the second stage of the Physical Education Building of the FEd (PROGFIN 133D21Y001610) with a subsidy of CZK 1 347 000 and a contribution from own resources amounting to CZK 709 000.

¹ or CZK 525 764 000 – including funds transferred to OP RDI project co-financing

² or CZK 516 029 000 – including funds transferred to OP RDI project co-financing

³ or CZK 485 890 000 - without funds transferred OP RDI project co-financing

A more significant technical improvement was also performed in the FEd buildings at Jeronýmova (CZK 800 000 and 1 391 000), the J building of the FA (CZK 3 430 000), the FA building at Na Zlaté stoce for CZK 3 004 000, the FFPW fish farming – experimental facility worth CZK 5 763 000 and the F classroom building (FE) for CZK 1 995 000.

The RAS system - the technology of outdoor recirculating tanks (FFPW) for CZK 9 602 000 was reported as a completely new structure funded mainly by ERDF funds.

The value of *movable items* as of 31 December 2018 was CZK 1 241 425 000, which means an increase of CZK 188 427 000.

The use of subsidies for a OP RDE project entitled the USB Development - Study environment was crucial. The subsidies were used by constituent parts that provide teaching. As part of this project, separate movable items and their sets were purchased for CZK 46 230 000. Assets worth CZK 48 102 000 were purchased with the help of OP RDE funds, mostly for the FFPW constituent parts. A chromatograph for two-dimensional liquids was purchased for CZK 17 769 000. The OP RDE projects were co-financed by the USB's own resources amounting to 5%. Under the "Mechanisms and Dynamics of Macromolecular Complexes" project, the FSc acquired assets worth CZK 79 980 000, such as a mass spectrometer for CZK 25 058 000 and a direct electron detector for CZK 31 713 000.

In the context of its economic activity, the USB uses a decreased VAT deduction scheme for received transactions that are used for both the non-taxed and the taxed activities. Despite the greater administrative burden, the application of the decreased VAT deduction means lower costs and expenses for the USB.

USB net income:

In 2018, the University of South Bohemia achieved a positive net income before tax of CZK 8 932 000. This result is CZK 1 609 000 (i.e. 22%) higher than in 2017.

The USB submits its tax returns as of 30 June 2019 and for 2018, no income tax must be paid. The net income after tax is CZK 8 932 000, in the main activity it is CZK 1 694 000. In its supplementary activities, the USB achieved a profit of CZK 7 238 000.

The net income is proposed to be transferred into funds according to information provided in Table 11.

2 ANNUAL FINANCIAL STATEMENT

2.1 Balance Sheet

The balance sheet is reported in accordance with the Accounting Regulations (Regulation 504/2002 Coll., implementing the provisions of Act No. 563/1991 Coll., on Accounting) and the values of individual items and their change in 2018 are presented in Table 1 in the Table Section of the Annual Financial Management Report.

The value of the **assets** of the University of South Bohemia increased by an amount of CZK 442 253 000 in 2018 CZK to a total amount of CZK 4 037 782 000 (12.3%).

The following significant changes have been made to the active side of the balance sheet:

- the value of fixed assets increased by a total of CZK 87 201 000 (with the recognition of accumulated depreciation);
 - o the value of fixed assets with no accumulated depreciation increased by CZK 199 244 000; significant changes include
 - an increase in the value of structures by CZK 163 071 000;
 - movable goods by CZK 188 427 000;
 - software by CZK 5 378 000;
 - o the state of low-value fixed assets (recorded in the balance sheet until 2002) has continuously declining; in 2018, goods worth CZK 9 233 000 were disposed;
- in short-term assets, the total value increased by CZK 243 009 000. The increase is influenced mainly by the following items:
 - o A slight decrease in stocks, particularly in animals;
 - o An increase in receivables;
 - an increase in the account of active estimated items (for unreceived or unapproved subsidies related to new projects);
 - o an increase in the volume of funds in bank accounts (received advance payments for OP RDE projects).

An increase in the value of **liabilities** by CZK 442 253 000 to their total balance of CZK 4 037 782 000 as of 31 December 2018 was also affected by many factors.

The following significant changes have been made to the passive side of the balance sheet:

- An increase in the equity value, especially in the equity item where an increase of CZK 199 244 000 was reported (linked to the acquisition of fixed assets);
- the state of funds decreased by CZK 31 401 000;
- an increase in the debt financing, especially in account entry 955 - Long-term received advances where an increase of CZK 203 391 000 was reported. In 2018, the implementation of many projects co-funded from the EU Structural Funds through Operational Programmes, especially the OP RDE, started and continued with the MEYS as the subsidy provider. The UBS received advances for the financing of these projects. As of 31 December 2018, the total amount of long-term advances was CZK 361 637 000

The 2018 net income was CZK 8 932 000.

2.2 Profit and Loss Statement

The profit and loss statement is presented in Table 2 under the Tables of the Annual Financial Management Report. The table is divided into costs and revenues separately for the main and complementary activities. It is followed by Table 3 with an overview of the economic result for each constituent parts of the USB.

In 2018, the University of South Bohemia reported total costs of CZK 1 671 385 000, of which the costs of the main activity amounted to CZK 1 626 601 000 and the costs of the complementary activities to

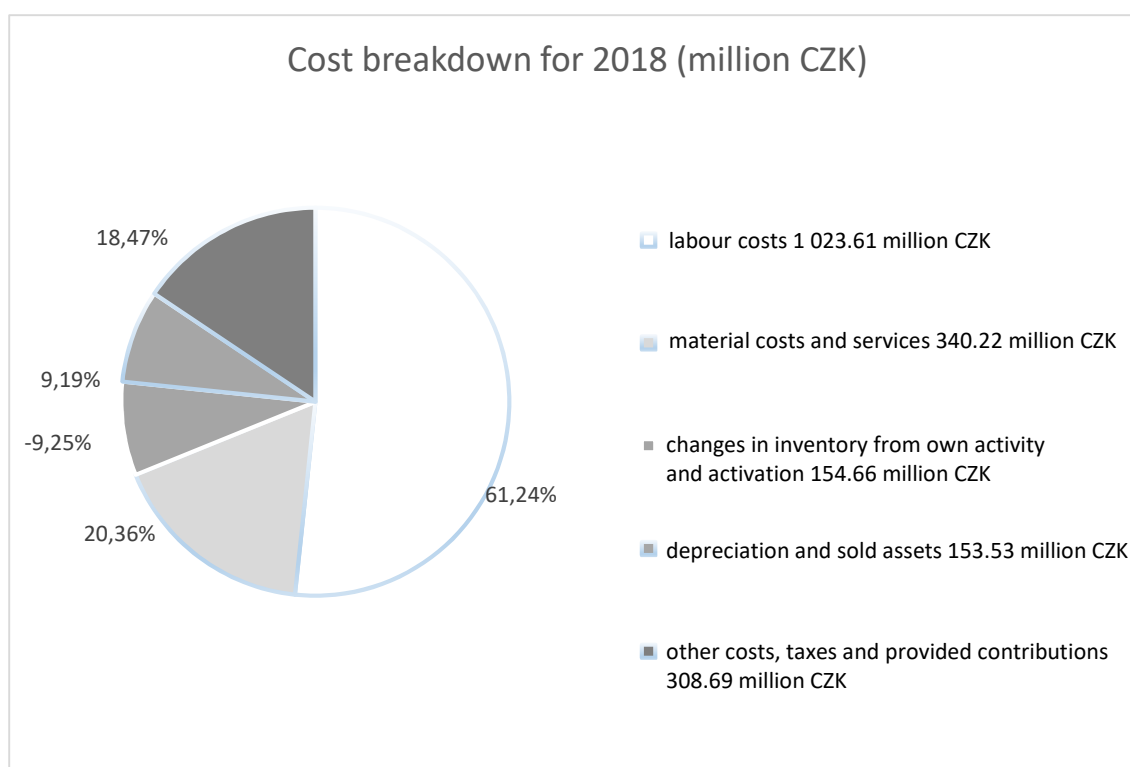
CZK 44 784 000. The total costs increased by 17.6%, i.e. by CZK 250 335 000 in absolute figures, compared to 2017.

The largest cost item is personnel costs that totalled CZK 1 023 609 000 in 2018, i.e. CZK 151 734 000 more compared to 2017 (17.4%). Under material costs, consumed purchases and purchased services have been compared; these increased compared to the previous year by CZK 59 553 000 (21.2%), the recorded amount is CZK 340 224 000.

Travel and subsistence expenses amounted to CZK 25 335 000, and overall, they were CZK 6 760 000 higher than in 2017, of which foreign business trip expenses were CZK 21 706 000, i.e. by CZK 6 544 000 more than in 2017.

Graph 2.2.1. shows the share of basic groups of items in the overall cost structure.

Graph 2.2.1 Shows the share of each type of costs in the total cost of USB's activity.



Under the main activity, the USB incurred 97.3% of all costs which amounts to an absolute of CZK 1 626 601 000. It is the same proportion as in the year 2017.

Labour costs of CZK 1 005 069 000 account for 61.8% of the total cost of the main activity. Out of which the wage costs and other personnel costs are CZK 669 682 000. Legal payments for social and health insurance also constitute a large amount. The group of personnel costs also includes scholarships (under social costs) that were paid out (CZK 109 087 000).

In the *consumed purchases* group that rose by CZK 58 999 000 compared to 2017 (an increase by 22%), the largest amount is accountable to the purchase of material and utilities, namely CZK 157 675 000. Compared to 2017, costs increased by CZK 35 681 000. The cost of travel raised to CZK 24 921 000, and the amount is about CZK 6 607 000 higher compared to the previous year. The use of other services amounted to CZK 112 621 000. The item Repair and Maintenance increased by CZK 6 654 000 00 to CZK 23 620 000 against 2017, which means a 39% increase; the cost of representation amounted to CZK 2 758 000.

In the *Changes to the inventory status of own activities and activation*, the activation of inhouse services is an important item. In this manner, a cost reduction is expressed in the value of performance carried out for own use, namely with respect to the records of services provided by central workplaces to individual constituent parts of the USB, and in order to express the share of overhead expenses of projects and grants.

In the other cost group, the creation of funds amounting to CZK 94 951 000 is a significant item. The USB constituent parts create a fund for operational purpose to cover expenses in the following year, and a fund of assigned resources according to the rules associated with provided subsidies and donation agreements, where appropriate.

Another group that affected the costs is *depreciation, sold assets, provisioning and allowances* amounting to CZK 150 781 000, of which depreciation of long-lived assets represents an amount of CZK 150 220 000; the accounting depreciation of assets acquired from subsidies is 80% and amounts to CZK 119 942 000.

On the **revenues** side that amounted to CZK 1 628 295 000 in the **main activity** and increased by CZK 248 537 000 compared to 2017 (by 18%), the largest items are the *contribution and subsidies provided by the MEYS*, followed by subsidies from other providers, such as other chapters of the state budget, local self-government authorities, and foreign providers. In 2018, the cleared contribution and subsidies amounted to CZK 1 332 972 000 (82% of revenues).

An increase in accounted subsidies CZK 233 635 000 compared to 2017; this is affected mainly by new projects that the USB started to implement in 2018.

A *revenue* for own performance and for goods amounting to CZK 82 269 000 are an important component under revenues. The revenues from the main activity increased by CZK 3 141 000 in this group compared to 2017, i.e. by almost 4%, and in terms of the sales of products, they amounted to CZK 703 000, in the sales of services to CZK 81 362 000, and the revenues for the sales of goods were CZK 205 000 in the main activity.

In the group of other revenues, a large item must be mentioned under which depreciation of assets acquired through subsidies is recorded in the amount of CZK 119 942 000 (according to applicable rules for accounting under Regulation No. 504/2002 Coll. and accounting standards); it also includes accounting for non-investment resources from (FPP, FO, FÚUP, SF) to cover costs of CZK 40 025 000.

The net income before tax under the *main activity* amounted to CZK 1 694 000 and was CZK 5 767 000 higher than in 2017.

The costs of complementary activities for 2018 was recorded in the accounts as CZK 44 784 000. They increased by CZK 7 565 000 compared to 2017, i.e. by 20%.

The largest items were the purchase of material and utilities amounting to CZK 18 433 000. The personnel costs amounted to CZK 18 540 000. Complementary activities also registered depreciation of assets acquired from own resources, namely CZK 2 744 000.

The main item of **revenues from complementary activities** totalling to CZK 52 022 000 are revenues received for own performance and for goods of CZK 51 238 000, especially the sales of products amounting to CZK 11 378 000 and revenues for services amounting to CZK 36 432 000, sold goods amounted to CZK 3 428 000.

The total costs of the USB for 2018 amounted to CZK 1 671 385 000, and the total revenues to CZK 1 680 317 000. No corporate income tax will be paid from a profit before tax of CZK 8 932 000.

Overall, the 2018 costs increased in both main and complementary activities by CZK 250 335 000, i.e. by 17.62%; at the same time, revenues increased by CZK 251 944 000, i.e. by 17.64%.

An overview of profit after tax achieved by individual constituent parts of the USB is provided in Table 2.2.1, broken down into the main and complementary activities, incl. a proposal for the allocation of profit to the funds (for overviews, also see Annexes 3 and 11 to the Report).

Tab. 2.2.1 Net income in CZK thousands

Constituent part	NI – main activity	NI – supplementary activities	NI total	proposal to transfer the net income into funds		
				FO	FPP	FRIM
REK	4 041	711	4 752	0	786	3 966
RH&C	-1 967	2 694	727	727	0	0
FE _d	318	951	1 269	0	318	951
FT	661	2	663	0	0	663
FA	-559	566	7	0	0	7
FSc	76	17	93	0	0	93
FHSS	88	162	250	0	250	
FFPW	-587	1 748	1 161	0	166	995
FoA	8	0	8	0	8	0
FE	-384	386	2	0	0	2
PZ	0	0	0	0	0	0
Total	1 695	7 237	8 932	727	1 528	6 677

2.3 Cash flow overview

Table 4 in the table section includes a Cash-flow Statement.

The total cash flow (CF), i.e. the flow of funds, related to operational, investment and financial activities in 2018 recorded a change to the balances of items from the original value of CZK 6 390 115 000 to CZK 7 206 016 000, i.e. by CZK 815 901 000. Overall, the changes increased the state of funds by CZK 70 917 000.

Funds in bank accounts recorded at the end of the period amounted to CZK 869 745 000 and throughout 2018, their value was increased in commercial banks in savings and futures accounts with a risk distribution to several banks.

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

The University of South Bohemia has published the Long-Term Plan of the USB for the 2016-2020 period, including an update for 2018, on its website.

The R&D area is described in the Annual Activity Report, which is part of the 2018 Annual Report, namely Chapter 8.

The labour law area is described in the Annual Activity Report, which is part of the 2018 Annual Report, namely Chapter 6.

As part of environmental protection, the University of South Bohemia has introduced waste sorting in all its workplaces, and a bio-waste composting plant at the FSc. It has introduced measures to reduce the consumption of heat, electricity and water as part of energy savings. Education also includes branches that concern environmental issues.

The University of South Bohemia owns an outpost in Svalbard (Norway).

2.5 Notes to the Financial Statement

Data is provided in Annex No. 12.

2.6 Auditor's Opinion

The Auditor's Opinion is "without reservations" (see the Independent Auditor's Report in Annex 14).

3 AN ANALYSIS OF REVENUE AND EXPENSES

3.1 The Higher Educational Institution (excl. RH&C)

3.1.1 The contribution from public sources

The revenues of the university (excl. RH&C) amounted to a total of CZK 1 600 575 000 in 2018. The main activity accounted for CZK 1 571 418 000 and complementary activities for CZK 29 157 000.

The **contribution and subsidies from the MEYS** are an essential source of university funding. The USB received a total of CZK 998 605 000 under a decision on the award of grants and subsidies, of which CZK 968 271 000 was designated for non-investment purchases and CZK 30 334 000 for investment expenditure (excluding the PROGFIN and OP SF EU projects).

The **MEYS contribution** from the state budget to educational and scientific, research, development and innovation, artistic or other creative activities amounted to CZK 700 078 000 in 2018; the operating appropriations amounted to CZK 693 233 000 and capital funds to CZK 6 845 000.

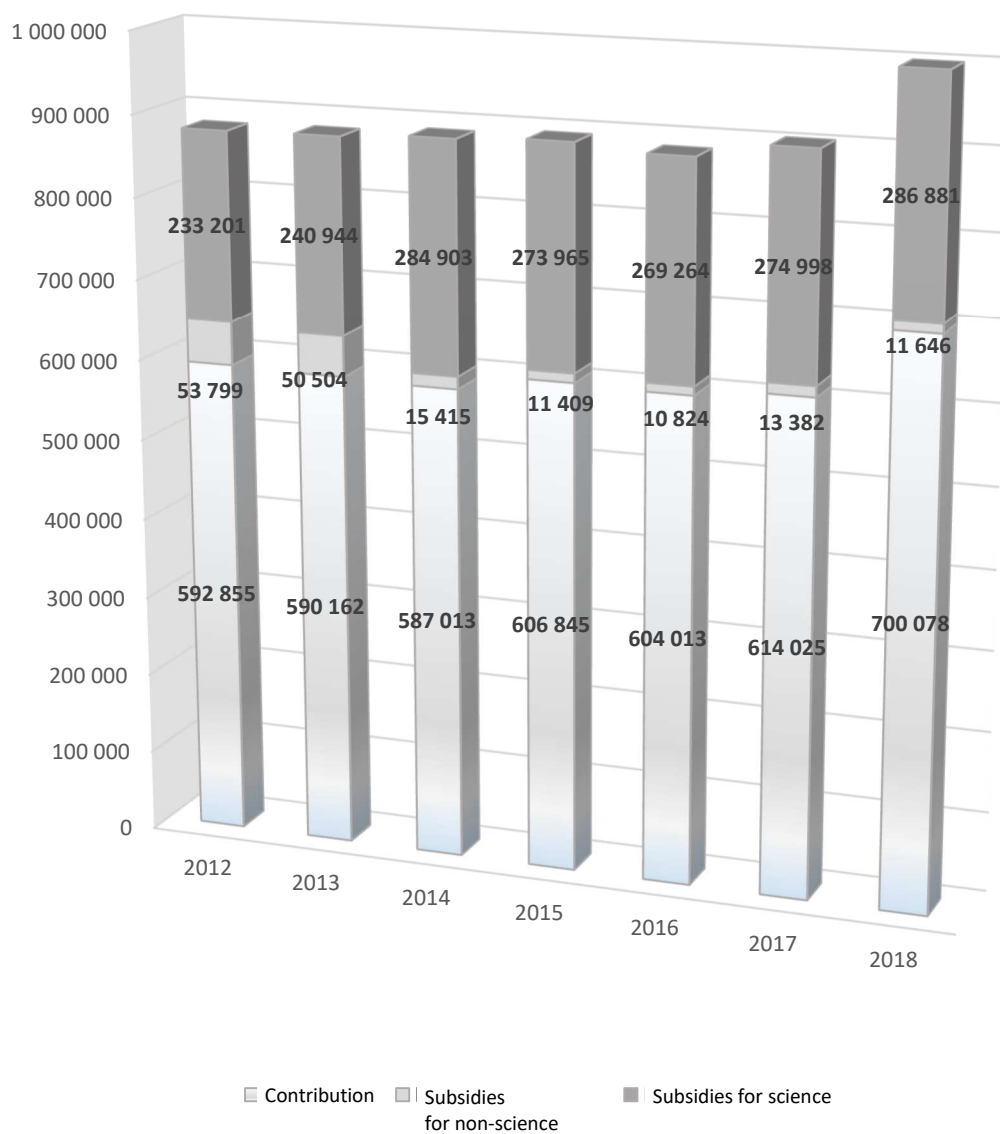
In the field of **non-scientific funding**, the USB received a total of CZK 11 646 000 from the **MEYS** in 2018; after the subsidy was reduced by a return during the year, the USB used a total of CZK 11 569 000 of which operating appropriations amounted to CZK 10 705 000 and capital funds to CZK 864 000.

Another group of grants that the USB received from the **MEYS** budget chapter are **subsidies for science and research** amounting to CZK 286 881 000. The total amount of funds used after the subsidy reduction due to a return in 2018 was CZK 286 753 000, of which operating appropriations were CZK 264 128 000 and capital funds CZK 22 625 000.

A detailed breakdown of the development of resources that have been provided by the MEYS according to the purpose since 2012 is described in Table 3.1.1.2. The development is shown in Graph 3.1.1.1 on the following page. The RH&C subsidies are included to provide a comprehensive picture.

Chart 3.1.1.1

CZK thousands



Overview	2012	2013	2014	2015	2016	2017	2018
Contribution	592 855	590 162	587 013	606 845	604 013	614 025	700 078
Subsidies for non-science	53 799	50 504	15 415	11 409	10 824	13 382	11 646
Subsidies for science	233 201	240 944	284 903	273 965	269 264	274 998	286 881

Tab. 3.1.1.1 The MEYS contribution and subsidy 2012 – 2018: provided resources (excluding resources provided for programme financing PROGIN and for operational programmes EU)

		CZK thousands						
contribution		2012	2013	2014	2015	2016	2017	2018
Educational activity (A+K)	Operat.	530 542	524 353	485 952	504 042	501 549	504 267	576 532
	Capit.	0	0	0	219	154	403	365
Bursaries for doctoral students (C)	Operat.	28 565	32 400	32 355	32 468	31 995	30 263	44 820
Erasmus+ (international collaboration - D)	Operat.	0	0	0	4 843	4 760	4 610	4 738
Int. students cat. E short-term stays - study support (D)	Operat.	118	238	254	290	118	35	122
Travel allowances (D)	Operat.	0	8	2	36	28	12	23
Summer School of Slavonic Stud. (D)	Operat.	597	598	845	853	932	948	1 024
Institutional plan (I)	Operat.	0	0	17 912	20 205	23 812	24 725	24 438
	Capit.	0	0	13 560	11 138	7 076	6 163	6 450
Bursaries (S)	Operat.	1 364	1 608	1 431	1 175	949	1 014	508
Accommodation bursaries (U)	Operat.	28 645	28 628	28 112	26 206	24 360	23 355	22 123
Education policy fund (F)	Operat.	3 024	2 329	4 335	5 370	8 051	17 318	18 905
	Capit.	0	0	2 255	0	229	912	30
Extraordinary activities (F)	Operat.	0	0	0	0	0	0	0
Total operational contribution	Operat.	592 855	590 162	571 198	595 488	596 554	606 547	693 233
Total capital contribution	Capit.	0	0	15 815	11 357	7 459	7 478	6 845
subsidy - non-science		2012	2013	2014	2015	2016	2017	2018
Erasmus LLP (D)	Operat.	5 050	5 041	4 212	0	0	0	0
Int. stud. cat. B - study support (D)	Operat.	1 676	1 590	943	636	837	782	768
Int. students cat. E short-term stays - accommodation and meals (J)	Operat.	9	3	0	0	0	0	0
students' accomm.&meals (RH&C)(J)	Operat.	7 792	8 319	8 029	7 849	7 413	6 930	6 110
Centralised development projects (I)	Operat.	18 432	17 763	570	576	850	1752	3 361
	Capit.	12 154	7 593	430	1 530	863	2 700	864
University Development Fund (G)	Operat.	1 859	1 031	0	0	0	0	0
	Capit.	5 851	8 073	0	0	0	0	0
AKTION (D)	Operat.	889	728	795	722	566	614	534
CEEPUS (D)	Operat.	66	333	206	58	87	59	9
MEYS - other	Operat.	21	30	30	38	45	545	0
Education policy fund (F)	Operat.	0	0	200	0	163	0	0
Total operational subsidy	Operat.	35 794	34 838	14 985	9 879	9 961	10 682	10 782
Total capital subsidy	Capit.	18 005	15 666	430	1 530	863	2 700	864
subsidy - R&D		2012	2013	2014	2015	2016	2017	2018
Long-term conceptual development of res. org. (DKRVO)	Operat.	167 013	168 317	173 090	181 618	200 888	200 911	204 022
	Capit.	6 370	11 157	20 512	6 543	4 577	2 937	22 625
Large research infrastructures projects (R&D&I)	Operat.	4 971	8 961	10 262	10 846	0	0	0
	Capit.	10 029	4 872	4 686	4 154	0	0	0
Specific research USB Grant Agency	Operat.	35 406	40 185	40 153	39 692	38 399	39 145	37 920
	Capit.	300	0	0	0	32	0	0
Centers of basic research	Operat.	0	0	0	0	0	0	0
	Capit.	0	0	0	0	0	0	0
KONTAKT+ international collaboration (Mobility)	Operat.	6 558	5 487	4 974	2 352	1 919	1 757	1 493
	Capit.	0	0	0	0	0	0	0
COST	Operat.	385	1 266	2 291	1 541	500	0	0
	Capit.	0	0	0	0	0	0	0
Research plans	Operat.	0	0	0	0	0	0	0
	Capit.	0	0	0	0	0	0	0
MEYS - other (Cenakva II, Fish)	Operat.	2 169	699	28 935	27 219	22 949	30 248	20 821
	Capit.	0	0	0	0	0	0	0
Total operational subsidy for R&D	Operat.	216 502	224 915	259 705	263 268	264 655	272 061	264 256
Total capital subsidy for R&D	Capit.	16 699	16 029	25 198	10 697	4 609	2 937	22 625
Total		2012	2013	2014	2015	2016	2017	2018
Total operational resources	Operat.	845 151	849 915	845 888	868 635	871 170	889 290	968 271
Total capital resources	Capit.	34 704	31 695	41 443	23 584	12 931	13 115	30 334
Total		879 855	881 610	887 331	892 219	884 101	902 405	998 605

A contribution received under the A + K indicator for educational activities amounted to CZK 576 897 000, of which CZK 576 532 000 was used for current expenses and CZK 365 000 for capital expenditures. A contribution allocated under indicator C, i.e. scholarships for students enrolled in the attendance form of doctoral degree programmes, was determined according to the same principles as in the previous years, i.e. based on the number of students in the relevant degree programmes and a specified amount per student, which in 2018 was CZK 135 000 per year. Funds that were provided amounted to CZK 44 820 000.

Besides the above funds, the USB received a contribution to the Summer School of Slavonic Studies amounting to CZK 1 024 000, a contribution for travel allowances of educational staff which amounted to CZK 23 000.

The contribution included funds for accommodation scholarships based on the number of students who meet the criteria set that were reported to amount to CZK 22 124 000 in the SIMS system and funds for social scholarships amounting to CZK 508 000.

A normal contribution of CZK 18 905 000 and a capital contribution of CZK 30 000 were granted under the indicator F. The contributions were intended to support U3A, students with specific needs, the academic staff members at the PEd and the 4P project.

Funds allocated under the D indicator are broken down into several items. First and foremost, it is a subsidy to cover operating costs related to the study of students who are not Czech nationals, following international agreements on foreign development assistance. As part of such funds, the USB received a subsidy to cover the study of foreign students (category B) amounting to CZK 768 000 in 2018. Another item used to support foreign students is a contribution (category E – short-term stays) of CZK 122 000.

Another part of the subsidy under indicator D concerns the implementation of projects under the CEEPUS and AKTION transnational cooperation programmes. A total of CZK 9 000 was allocated under the CEEPUS programme to resolve the project at the FoA. Under the AKTION programme, projects were implemented at the FEd with a total subsidy of CZK 482 000 (an amount after a 2018 return amounting to CZK 52 000).

A significant item under other revenues in this respect were non-investment funds obtained to support students and teachers' mobility under the Erasmus + Programme (international cooperation) amounting to CZK 4 738 000.

A total of CZK 35 113 000 was granted under indicator I. Of this, CZK 24 438 000 was provided for the Institutional Development Plan and CZK 6 450 000 for capital funds. CZK 3 361 000 was paid to centralised projects and CZK 864 000 to capital funds.

The amount of a subsidy for students' accommodation and meals (RH&C) of CZK 6 110 000 was granted and has been fully utilized.

A **research and development** subsidy from the MEYS budget chapter includes both institutional funds to support the long-term conceptual development of a research organisation (DKRVO), amounting to CZK 226 647 000 (CZK 204 022 000 were ordinary and CZK 22 625 000 were capital funds), and special-purpose support for specific research carried out as part of student grant competitions and provided by the USB Grant Agency which amounted CZK 37 920 000, and other as subsidies from the MEYS designated for research and development projects that amounted to CZK 22 314 000, as shown in table 5,b of the Table Appendix.

The amount of allocated subsidies and the number of implemented projects implemented are processed in a summary table 3.1.1.2

Tab. 3.1.1.2 The number of projects and the amount of R&D subsidies provided by the MEYS (excluding DKRVO and SVV)

Grant title	CZK thousands			
	number of projects	non-investment subsidies	investment subsidies	total subsidies in thousands of CZK
COST	0	0	0	0
KONTAKT	0	0	0	0
Cenakva II - NPU I	1	20 821	0	20 821
Researchers' mobility	2	174	0	174
Inter - Excellence	2	1 319	0	1 319
Total	5	22 314	0	22 314

R&D subsidies under other chapters of the state budget and other resources

Table 5.b provides an overview of subsidies under other chapters of the state budget, budgets of local authorities and from programmes implemented in other countries.

Table 3.1.1.3 provides an overview of the number of received research and development grants; it complements information on the volume of funds provided from other chapters of the state budget.

Tab. 3.1.1.3 The number and amount of R&D subsidies provided from other chapters of the state budget

Grant title	CZK thousands			
	number of projects	non-investment subsidies	investment subsidies	total subsidies in thousands of CZK
GA CR	52	105 480	0	105 480
TA CR	4	8 311	0	8 311
The Ministry of Agriculture of the Czech Republic	18	35 292	0	35 292
The Ministry of Health	4	8 196	0	8 196
The Ministry of the Interior	1	1 359	0	1 359
The Ministry of Culture	3	2 377	0	2 377
Total	82	161 015	0	161 015

Data in Tables 5 of the Table Appendix:

Total appropriations received from the MEYS and other providers are summarized in Table 5. The USB, incl. RH&C, registers funds totalling to CZK 1 736 212 000 in 2018, of which ordinary operating appropriations are CZK 1 438 928 000 and capital funds CZK 297 284 000. The table also contains data on the amount of subsidy that was used.

Specification of funds by training providers is given in Table 5.a. In addition to the MEYS chapter, funds provided by other providers that have been utilized are listed.

Table 5.b provides an overview of sources used to finance science and research.

Tables 5.a and 5.b process subsidies returned in 2018 (an expense account), including state budget settlement (a deposit account).

As part of the programme financing of assets reproduction (PROGFIN), the USB received funds for projects detailed in table 5.c. Overall, a capital subsidy of CZK 2 261 000 and an ordinary subsidy of CZK 1 206 000 were granted in 2018 plus own resources amounting to CZK 8 465 000 that were used to finance individual projects (of which capital funds amounted to CZK 7 715 000).

Table 5.d provides an overview of appropriations provided for projects co-financed from the EU structural funds. The provider was not only the MEYS (OP RDE projects), but also the Ministry of Labour and Social

Affairs, the Ministry of Industry and Trade, the Ministry of Agriculture, and the Ministry for Regional Development under cross-border cooperation programmes ETC Bavaria, Austria and Saxony. The projects are co-financed from national and university's own resources. Appropriations for projects are provided both as pre-financing through long-term advances and in the form of reimbursement of reported costs after the approval of monitoring reports. In some cases, the amount of used funds may exceed the amount of granted funds; these are projects pre-financed by the University of South Bohemian. In these cases, columns including unused funds show negative amounts.

3.1.2 Own revenues in the main and complementary activities (without RH&C)

Revenues of the university without RH&C reached CZK 273 506 000 last year and compared to the previous period, they increased by CZK 10 902 000, i.e. by 4.1%.

The comparison includes revenue outside the operating subsidy item group.

Table 3.1.2.1 CZK thousands

Revenue item groups	Main activity	Supplementary activities	Total
Revenues from own products and goods	703	8 107	8 810
Revenue from the sale of services	36 498	20 250	56 748
Revenue from the sale of goods	205	81	286
Other revenues	204 723	373	205 096
of which use of funds	38 388	11	38 399
of which co-research grants	38 432	0	38 432
Revenue from sale of assets	1 260	310	1 570
Donations	960	36	996
TOTAL	244 349	29 157	273 506

As part of the **main activity**, own revenues were accounted at CZK 244 349 000, i.e. by CZK 10 347 000 more than in 2017, which means a 4.4% increase.

Fees for the admission procedure were reported to be CZK 4 631 000, fees for lifelong learning accounted for CZK 15 989 000, which is comparable to 2017; fees for other services provided to students generated revenues of CZK 4 267 000, i.e. by CZK 601 000 more.

Revenues from the co-research contracts

The University of South Bohemia participates in researching grants with other entities, the 2018 revenues amounted to CZK 38 432 000. They are registered in account 6493, and for OP RDE in account 691.

Table 3.1.2.2 specifies amounts in the R&D area by providers and OP projects.

Table 3.1.2.2 CZK thousands

R&D - granting authority	amount transferred from principal investigators			
	INV resources	NIV resources	returned to co-researcher(s)	total
The Czech Science Foundation	0	16 298	0	16 298
The Ministry of Agriculture of the Czech Republic	0	967	0	967
The Technology Agency of the Czech Republic	0	1 344	0	1 344
The Ministry of Industry and Trade	0	1 476	0	1 476
Inter - Excellence	0	1 194	0	1 194
R&D&I	0	14 196	0	14 196
Other	0	1 881	0	1 881
Total	0	37 356	0	37 356

SF EU - OP	amount transferred from principal investigators			
	INV resources	NIV resources	returned to co-researcher(s)	total
European Territorial Cooperation	0	1 076	0	1 076
Total	0	1 076	0	1 076

Other revenues include revenues from the depreciation of assets acquired under a subsidy that amounted to CZK 117 593 000 as a counter-charge for the depreciation accounted for under costs (incl. RH&C CZK 119 942 000). A significant item under other revenues is the accounting for funds used for non-investment purchases, namely CZK 38 388 000, under FPP, FÚUP and SF.

Interest amounting to CZK 3 223 000 also plays an important role in revenues; it comes from placing temporary available funds to accounts with a better interest rate. Interest rates rose in 2018, revenues grew by CZK 1 464 000 (83%).

Donations received in 2018 were accounted for a total of CZK 960 000; this item rose by CZK 264 000. Significant donations and public collections are described in Annex 12 of the Notes to the Financial Statement.

As part of **complementary activities**, own revenues were accounted for CZK 28 437 000, i.e. about CZK 166 000 less than in 2017.

The sale of fish and fish products by the FFPW amounted to more than CZK 6.7 million.

The sales of services on behalf of the USB also includes revenues from lease amounting to CZK 3 570 000.

The description of selected revenue is provided in Table 6 of the Table Appendix incl. their values divided into main and complementary activities (incl. RH&C). An important item is the revenue from contract research amounting to CZK 8 113 000 (an increase by 52%, i.e. CZK 2 778 000 compared to 2017) with the FFPW accounting for the largest share of it (CZK 4 425 000).

Table 7 describes Revenues from fees and payments for other activities provided by the USB. These are fees for acts associated with the admission procedure, payment of fees for an extended length of study, and for studying in a foreign language. Other revenues includes payments for the provision of lifelong learning programmes, the University of the Third Age, and other non-differentiated revenues (e.g. additional enrolment, reimbursement of costs related to the termination of study, extension of the exam period, issuance of degree certificate duplicates, certificates, etc.).

3.1.3 Expenses

The costs of the USB activities (excl. RH&C) amounted to CZK 1 592 371 000 in the past year and compared to the previous period, they increased by CZK 241 486 000, i.e. by 18%.

Table 3.1.3.1

CZK thousands

Revenue item groups	Main activity	Supplementary activities	Total
Material consumption	103 827	3 873	107 700
Utility consumption	29 473	447	29 920
Merchandise sold	196	67	263
Repairs and maintenance	21 381	158	21 539
Travel costs	24 908	414	25 322
Representation	2 741	272	3 013
Other services	110 756	3 501	114 257
Labour costs (Wages and salaries and OPC)	655 080	7 935	663 015
Statutory social security expense	213 760	2 117	215 877
Catering	7 238	5	7 243
Scholarship	109 087	11	109 098
Taxes and fees	1 133	3	1 136
Other costs	300 441	4 703	305 144
Of which: Exchange rate losses	1 190	50	1 239
Donations	190	0	190
Creation of funds	94 951	35	94 986
Depreciation, sold assets	141 881	773	142 654
Of which: Depreciation of assets acquired from subsidies	117 593	0	117 593
Depreciation of assets acquired from own resources	23 726	773	24 499
Changes in inventory from own activity	139	759	898
Activation (own work capitalised)	-155 132	-427	-155 559
Contributions provided	849	2	851
Income tax	0	0	0
TOTAL	1 567 758	24 613	1 592 371

The costs of the **main activity of the university without RH&C** in 2018 were CZK 240 643 000 higher compared to 2017 and amounted to CZK 1 567 758 000.

The labour costs (wages, other personnel costs, insurance) of the main activity totalled CZK 868 839 000 which means an increase by CZK 137 402 000, i.e. by 18.8%. The costs of employee wages without insurance and other personnel costs amounted to CZK 611 650 000 while other personnel costs were CZK 43 430 000.

CZK 103 827 000 were registered under the purchase of material and utilities, which is CZK 34 134 000 more than in 2017. CZK 21 381 000 was used under repairs and maintenance, which is CZK 4 969 000 more than in 2017. Even travel expenses showed a growing tendency to CZK 24 908 000, namely by CZK 6 594 000. The use of other services was CZK 10 019 000 higher compared to last year. The activation of inhouse services amounted to CZK 155 132 000 and concerned the accounting for overheads into grants and overheads of activities performed by central workplaces. The group of other costs was affected by the accounting for funds in the amount of CZK 94 951 000; a more detailed analysis of the creation of funds is provided in Table 11 (for the entire USB).

An increase in the volume of projects was manifested by an overall cost increase.

Costs under **complementary activities**

The costs amounted to CZK 24 613 000 in 2018, which is CZK 843 000 than in 2017. The labour costs under complementary activities totalled CZK 10 052 000 (incl. insurance). Compared to 2017, an increase was also recorded in the accounting for overheads (the activation of inhouse services) and in the change to the state of the inventories for own activities.

Employees and wages and salaries

Mandatory information for the field of staff members and paid wages for the USB are provided in Table 8.a and 8.b, broken down by:

- Academic staff members
- Research staff members
- Other

RH&C data is provided in a special row. Appropriations are allocated according to providers and appropriations for projects covered under the EU structural funds (EU Operational Programmes) are also listed. To provide a comprehensive picture, data on the use of resources from funds and from other sources in case of complementary activities are also added.

For 2018, CZK 636 779 000 were paid **on remuneration to the USB staff members**, which is CZK 93 936 000 more compared to 2017. Salary compensation for temporary incapacity to work was CZK 774 000. The payment of other personnel costs (OPC) for 2018 was CZK 46 388 000, which is about CZK 9 340 000 higher than in 2017. Overall, the USB spent an amount of CZK 683 980 000 on labour costs, i.e. wages, OPC and wage compensation, i.e. CZK 104 087 000 more than in 2017 (18% more).

The university (excl. RH&C) spent CZK 662 293 000 on labour costs (wages and OPC) in 2018, of which CZK 617 039 000 were paid wages and CZK 45 254 000 remuneration under agreements.

The table also calculates wages paid to staff members under projects co-financed from the EU Structural Funds. A total of CZK 70 827 000 from project appropriations under Operational Programmes was used for wages and CZK 17 267 000 on OPC. Compared to the previous year, there was a significant increase due to new projects in the 2014-2020 programming period.

In 2018, salaries and wages covered from amounting to CZK 10 901 000, CZK 780 000 were spent on OPC.

Table 8.b provides a breakdown of the number of staff members and their average salaries by category. The total average salary was CZK 36 909 in 2018. That is CZK 4 224 CZK more than in 2017. The increase is 12.9%. The average recalculated number of staff members was 1437.72. Compared to the previous year, the number of staff members increased by 55.77. The trend of increasing the number of employees continues with the adoption of new projects, in particular under the OP RDE.

The average salary of a **university employee excl. RH&C** was CZK 37 902 in 2018. In 2017 it was CZK 33 537, i.e. CZK 4 365. The recalculated number of staff members without including RH&C was 1356.65.

Scholarships

In accounting, records in the labour costs group also include scholarships paid to students of bachelor's, master's and doctoral degree programmes. Distribution according to the type of scholarships and their source of funding is elaborated in more detail in Table 9.

The total amount paid on scholarships was CZK 109 098 000, i.e. CZK 13 754 000 more than in 2017. The largest volume of scholarships was paid from contributions and subsidies provided by the MEYS, namely CZK 86 827 000; CZK 12 633 000 was paid from the Scholarship Fund, CZK 9 638 000 from other sources. A total of CZK 12 250 000 from all sources has been paid to support study abroad.

Records of funding sources in projects that the USB implemented with the help of co-researchers

The USB has records of funds saved in analytical accounts and used for projects that are being implemented together with co-researchers. Non-investment funds on cost account 54922 and investment funds on balance sheet account 911617.

In 2018, CZK 44 283 000 were sent to co-researchers of R&D projects (51 projects). The funds were non-investment. The co-researchers returned CZK 160 000 of unused funds.

An overview of providers of R&D funds is described in Table 3.1.3.2

Table 3.1.3.2 CZK thousands

granting authority	amount transferred to R&D co-researchers		
	NIV resources	returned by co-researcher(s)	total
The Czech Science Foundation	28 527	0	28 527
The Ministry of Agriculture of the Czech Republic	12 581	160	12 421
The Technology Agency of the Czech Republic	501	0	501
MEYS	0	0	0
Foreign - Norwegian Funds	0	0	0
The Ministry of Health	2 674	0	2 674
Total	44 283	160	44 123

CZK 4 313 000 were sent as part EU SF project implementation.
An overview of providers of R&D funds is described in Table 3.1.3.3

Table 3.1.3.3 CZK thousands

granting authority	amount transferred to OP co-researchers		
	NIV resources	returned by co-researcher(s)	total
European Territorial Cooperation	3 624	0	0
URO – strategic partnership	689	0	0
Total	4 313	0	0

3.2 Residential halls and cafeterias

In 2018, the USB Residential Halls and Cafeterias fulfilled its main task to secure of the operation of entrusted property and facilities for student and employee accommodation and catering. Subsidies and own resources were used economically. Tasks were completed, in particular those related to investment activities - renovation of K5 and K1. Food allowances were used for their intended purpose and the EC/EU rules on public aid and competition were not violated.

Data for RH&C in terms of cost and revenue is described in Table 10.a and 10.b of the Table appendix. The total cost of CZK 79 015 000 are divided into the costs of the main and complementary activities and further divided into catering and accommodation. Revenues for 2018 was CZK 79 742 000, of which CZK 56 877 000 was in the main activity and CZK 22 865 000 in complementary activities.

Table 10.a Non-capital expenditures and revenues – catering

There was a decrease in the number of student meals from 316 893 in 2017 to 259 503 in 2018, which represents a decline by 18%. This number of meals is not optimal with regard to the operating possibilities of the cafeteria. A decrease in the consumption of both warm dinners and cold meals such as breakfasts and sandwiches has been reported. The reason is an overall decrease in the number of students at the University of South Bohemia. The subsidy did not changed, CZK 17.95 for one student meal remained. The cafeteria improved the comfort of its services and expanded the selection of meals it serves.

In the main activity, the cafeteria reports a loss of CZK 683 000, which mean a significant improvement compared to 2017 when the loss was CZK 1 771 000. The loss was fully covered by profit from complementary activities and after the loss from the main activity had been covered, the cafeteria reported a net income of CZK 1 582 000.

Table 10.b Non-capital expenditures and revenues – accommodation

In 2018 (from 1 September 2018), the prices of the accommodation increased in all dormitories.

Monthly dormitory fee per one bed for 1 month:

- Single room - a bathroom shared by two rooms CZK 3 750 (dormitories K1, K5),

- Double room - a bathroom shared by two rooms CZK 2 900 (residence hall K4, K1, K5),
- Double room with shared bathroom 2 550 CZK (residence hall K3, K2),
- Triple room CZK 2 500 (residence hall K5).

Students also pay for their own electrical appliances and Internet connection.

The average dormitory occupancy during the 2018 calendar year was 65% out of 1 729 beds (1 994 beds from 1 September 2018 as dormitories K1 and K5 opened after renovation). Free capacities are used throughout the year, especially outside the academic year, for economic activities.

The average recalculated number of RH&C employees in 2018 was 81.07, i.e. 1.62 less than in 2017. The average salary was CZK 20 291, which means an increase by CZK 1 002 compared to 2017.

An analysis of revenue and expenses

The deficit in the main RH&C activity in 2018 was CZK 1 967 000. In the complementary activities, RH&C reported a profit of CZK 2 694 000.

The cafeteria reported a net income of CZK 1 582 000 in 2018. Compared to 2017, when it was loss-making it means an improvement in the economic result by CZK 1 864 000.

The 2018 net income for dormitories was negative CZK 855 000; in 2017, the net income was positive and amounted to CZK 3 240 000 (a decrease by CZK 4 095 000).

The reduction in the number of students and equipment of the newly renovated K1 residency hall was reflected in a lower economic result of Residential Halls and Cafeterias which was CZK 727 000 in 2018. The financial management of residential halls in 2018 was affected by the finishing renovation of residency hall K1 and the cost of new furnishing at CZK 4 466 000. Other costs that affect the negative economic trends the most include a significant increases in energy costs for both the cafeteria and the dormitories and an increase in the per-unit depreciation in the cafeteria due to a sharp decline in the number of cooked meals. In catering, the number of users outside the university has been steadily growing.

4 THE DEVELOPMENT AND FINAL STATE OF FUNDS

Table 11 in the Table Appendix to the Annual Report includes an overview of fund creation and their use in 2018; the table is divided into individual funds in parts 11.a-11.g of the Appendix.

Table 11.a - Reserve fund

In 2018, the reserve fund was not generated, the balance of CZK 65 000 was created in previous years.

Table 11.b - Capital asset regeneration fund (FRIM)

Main items that constitute FRIM are depreciation, for 2018 it was CZK 33 276 000. These depreciations include assets acquired from own resources. Other items under fund creation include the allocation of the economic result amounting to CZK 6 745 000, creation from an unspent contribution of CZK 1 356 000 and creation from the residual price of fixed asset in the amount of CZK 125 000. FRIM creates a reserve for the USB for planned investment projects included in the long-term USB plan. During the course of the year, USB received a contribution and subsidies of investment character amounting to CZK 201 534 000 that were used in line with their purpose; a detailed breakdown is shown in the table. CZK 12 729 000 was transferred from FPP.

The use of the fund is divided according to the purpose of utilization. An amount of CZK 131 242 000 was invested in construction work, CZK 215 087 000 into instrumentation, and CZK 6 479 000 into investment software. Animals were purchased for CZK 58 000. The amount of investment is influenced by funds obtained from OP RDE projects. CZK 6 542 000 was transferred to the FPP.

Table 11.c - Scholarship fund

The scholarship fund include of fees for study under Act No. 111/1998 Coll., Section 58 (3). In 2018, the university received a total of CZK 10 705 000 on fees for an extended duration of study. The fund covered scholarships of worth CZK 12 633 000, as specified in Table 9.

Table 11.d Fund for bonuses

A fund for bonuses was not created in 2018 and after CZK 1 686 000 had been used, the fund's balance is CZK 10 905 000.

Table 11.e Fund for earmarked financial resources (FÚUP)

The fund for earmarked financial resources includes appropriations transferred in the previous year for designated expenditure of the following year(s) based on predetermined rules. FÚUP can include up to 5% of a subsidy that has been granted in the respective year and donations under the terms of the contracts. The fund was used according to the purpose that was defined in the previous period. The balance of the fund is CZK 29 765 000.

Table 4.1 on the following page shows an overview of the fund creation in 2018 according to the type of subsidy, where funds for science and research account for the largest portion.

Table 11.f - The USB did not create a Social Fund in 2018.

Table 11.g Fund for operational purposes (FPP)

This fund is created from a unused contribution provided by the MEYS and from the economic result. In 2018, a total amount of CZK 93 167 000 was transferred to the fund, of which CZK 86 047 000 were from an unused contribution, CZK 6 542 000 from FRIM and CZK 578 000 from the economic result.

Throughout 2018, CZK 25 588 000 were used from the fund, of which CZK 12 859 000 were spent to cover operating costs, and CZK 12 729 000 were transferred into FRIM.

Table 4.1 The transfer of unused subsidies to FÚUP in 2018

transfers to FÚUP		CZK thousands
		amount
MEYS		10 647
of which	Institutional support - DKRVO	9 798
	Special-purpose support - SVV	820
	IP - international collaboration	0
	SPS - national programme projects	29
Other providers		2 439
of which	GA CR	1 534
	TA CR	179
	The Ministry of Agriculture of the Czech Republic	445
	The Ministry of Health	197
	The Ministry of Culture	55
	* The Ministry of the Interior	29
Donations		461
Total		13 547

5 AN OVERVIEW OF FIXED ASSETS AND LIABILITIES

The long-lived assets portfolio

	thousands of CZK
Long-lived intangible assets	registered value
Software	65 342
Valuable rights	204
Registered low-value intangible long-lived assets	2 911
Other intangible long-lived assets	929
Intangible long-lived assets in progress	195
Total	69 581

	thousands of CZK
Long-lived assets - tangible	registered value
Land	219 058
Works and objects of art	2 683
Buildings and structures	2 949 778
Movable things and groups of movable things	1 241 425
Animals	588
Registered low-value intangible long-lived assets	98 390
Other tangible long-lived assets	18
Tangible long-lived assets in progress	43 610
Advance payments for tangible long-lived assets	50
Total	4 555 600

	thousands of CZK
Long-lived assets - financial	registered value
Shares and securities, other long-term financial assets	101

Intangible Fixed Assets

The state of **software** as of 31 December 2018 was CZK 65 341 000, which represents an increase by CZK 5 378 000 compared to the previous year. Various SW applications to support science and teaching were acquired, especially the IS FIS and VERSO licence prolongation at the Rectorate.

Assessable charges remained unchanged at the level of previous years (CZK 204 000) and **other intangible long-lived assets** did not change either and amount to CZK 928 000.

The state of **low-value long-lived intangible assets** recorded in the balance sheet continued decreasing because since 1 January 2003, they have only been accounted for in off-balance-sheet accounts and therefore, they have only been excluded from the account. As of 31 December 2018, it was CZK 2 911 000 (i.e. a reduction by CZK 2 473 000).

Tangible long-lived assets

Construction status as of 31 December 2018 was CZK 2 949 778 000, which represents an increase by CZK 163 071 000 compared to the previous year.

In 2018, the renovation of residence hall K1 was completed by which the current unit cost of the building increased by CZK 40 860 000, and the second stage of K5 renovation was also completed, amounting to CZK 15 058 000; both projects were covered by university's own resources. The redevelopment of the Na Sádkách physical education building (FEd) for CZK 41 774 000 (including an energy block), covered from PROGFIN, and the redevelopment of building A (the Dean's Office at FE) for CZK 31 779 000, also largely covered from PROGFIN (over several past years), were also completed. A more significant technical improvement was also performed in the FEd buildings at Jeronýmova (CZK 800 000 and 1 391 000), the J building of the FA (CZK 3 430 000), the building at Na Zlaté stoce (former ŠZP headquarters) for CZK 3 004 000, the FFPW fish farming – experimental facility worth CZK 5 763 000 and the F classroom building (FE) for CZK 1 995 000.

The RAS system - the technology of outdoor recirculating tanks (FFPW) for CZK 9 602 000 was reported as a completely new structure funded mainly by ERDF funds.

The **value of animals in the basic herd** at the Faculty of Agriculture fell again to CZK 588 000 and an entire herd of Czech red cow was sold.

The value of **movable items** as of 31 December 2018 was CZK 1 241 425 000, which means an increase of CZK 188 427 000.

Overall, good and set worth CZK 217 620 000 were purchased.

The use of subsidies for a OP RDE project entitled the USB Study Environment was crucial. The subsidies were used by all constituent parts that provide teaching. As part of this project, separate movable items and their sets were purchased for CZK 46 230 000. Furthermore, assets worth CZK 48 102 000 were purchased with the help of ERDF funds, mostly for the FFPW constituent part. A chromatograph for two-dimensional liquids was purchased for CZK 17 769 000. The OP RDE projects were co-finance by the USB. Under the "Mechanisms" OP RDE project, the FSc acquired assets worth CZK 79 980 000, such as a mass spectrometer for CZK 25 058 000 and a direct electron detector for CZK 31 713 000.

Together with technology upgrade, obsolete assets worth CZK 29 193 000 were disposed.

The state of **low-value long-lived tangible assets** recorded in the balance sheet continued decreasing because since 1 January 2003, they have only been accounted for in off-balance-sheet accounts and therefore, they have only been excluded from the account. As of 31 December 2018, they accounted for CZK 98 389 000, which is a decline by CZK 6 760 000 compared to the previous year.

The value of **land** increased by CZK 4 670 000 to CZK 219 058 000. The second ideal half of plot No. 1296/16 on the campus (Rectorate) that the USB already owns was purchased, so were three plots in Boršov nad Vltavou (arable land and permanent grassland) and a plot under a silage gutter tank Haklový Dvory (FA).

The state of **works of art** remained unchanged and amounted to CZK 2 683 000.

Tangible long-lived assets in progress – buildings and structures

The value of unfinished constructions projects reported in account 0421 as of 31 December 2018 amounted to CZK 43 385 000, i.e. compared to the previous year, the development stage significantly reduced, especially after the completion of the abovementioned redevelopment projects (see under construction). The costs of construction and redevelopment projects (SLNO - The Simulation Centre for Health Care of the FHSS as of 31 December 2018 CZK 7 404 000) remain accounted in account 0421 and preparatory and project work on other objects (reconstruction of the auditorium-Bobík, reconstruction of the sports complex, building on Mlýnská Stoce, Pavilion of Chemistry, development of JU without barriers).

As of 31 December 2018, CZK 16 755 000 were designated for a aquaponic greenhouse of the FFPW were also registered in this account; the greenhouses was included into assets only after its completion in January 2019.

Costs incurred in relation to an originally planned new auditorium of CZK 6 928 000, a CPVTO building of CZK 1 981 000, and the Globus roundabout amounting to CZK 101 000 remained unchanged.

Records of low-value assets in the balance sheet

The state of low-value intangible assets in the off-balance-sheet account amounted to CZK 30 068 000, i.e. CZK 1 628 000 less than last year. The trend has continued and software as low-value intangible assets is replaced with an annual licence/service fee. Low-value intangible assets worth CZK 1 365 000 were purchased and obsolete SW worth CZK 2 992 000 was disposed.

Low-value tangible assets amounted to CZK 418 150 000 which is an increase of CZK 32 745 000. Low-value tangible assets worth CZK 48 821 000 were purchased, including mostly new furniture, computer and audio-visual technology in lecture rooms as part of the project OP RDE project "Study Environment". Projects funds such as DKRVO, CP VVV, GAJU, IP, NPU, ERDF and other, were used to purchase low-value tangible assets. At the same time, existing worn-out and obsolete equipment was disposed (worth CZK 16 076 000 at acquisition prices).

Inventory of assets and liabilities

Inventories performed at the USB in 2018 followed Bursar's Ordinance No. K 112/2017 on regular inventories. Instructions concerning the inventorying at the constituent parts of the USB were issued with respect to inventory commissions and specification of deadlines. A physical inventory of long-lived assets was performed on 30 September 2018. Only a negligible inventory difference was detected in low-value assets. The missing assets (fully depreciated) were disposed from the register in 12/2018.

As of 31 December 2018, a physical inventory of warehouses and cash registers was conducted. As of 31 December 2018, document inventorying of assets and liabilities in accounts that cannot be physically inventoried took place.

The identified differences were justified and resolved.

The value of short-term assets as of 31 December 2018 reached CZK 1 169 303 000, i.e. it increased by CZK 243 009 000; there was an increase by CZK 70 952 000 in short-term financial assets, especially in bank account balances, and at the same time, the value of receivables increased by CZK 171 663 000, namely in contingent assets.

The amount of outstanding receivables registered in the iFIS information system amounted to CZK 2 638 000, of which significant receivables of CZK 1 263 000 from ENIRAM TRADING s.r.o. have claimed in bankruptcy proceedings. Receivables more than 180 days overdue are recorded and the USB has been actively recovering them.

The University of South Bohemia uses buildings and spaces that it owns both for the main activity and for complementary activities if capacity permits. Short-term **lease** is a source of own revenues.

This was a long-term lease of the VTP building, the lease of part of the Student Club – the cafe, and the lease of premises in the RH&C building (hair salon, buffet).

Due to a lack of capacity, the USB must rent premises in certain location. The Faculty of Theology permanently rents the building of the České Budějovice Diocese. The Faculty of Science rents premises in the Biology Centre of the Academy of Sciences of the Czech Republic, the FHSS a building on Emy Destinové Street from the City of České Budějovice and in České Budějovice Hospital, the FFPW rents laboratories in Nové Hradý from the Biology Centre of the Academy of Sciences of the Czech Republic (Annex 13).

Received long-term advances increased by CZK 203 391 000 in 2018 to CZK 361 637 000. This was due to the commencement of further projects in the 2014-2020 OP programming period and received pre-financing.

6 CONCLUSION

6.1 Inspection activities

6.1.1 Internal inspection activities

As part of its internal inspection system, the USB performs financial control based on currently applicable regulations, namely Act No. 320/2001 Coll., on Financial Control in Public Administration, as amended, and the implementation regulation of the Ministry of Finance No. 416/2004 Sb. Management inspections are provided at the USB through managers or the staff authorized by them to ensure the direct execution of operations. The inspection of the planned and prepared operations at USB is defined by the Rector's Ordinance for the implementation of the R 66 internal and inspection system of 30 October 2006. Preliminary management control at the USB under Act No. 320/2001 Coll. is carried out by responsible employees appointed by the Rector, the Deans of faculties or directors of units. The payee of the operation is the head of a unit or the project executor for each constituent part and the Rectorate of the USB. The function of the budget administrator is usually performed by the secretaries or economists from the individual constituent parts and by an authorized employee at the Rectorate. The preliminary inspection by the chief accountant is carried out by accountants from individual constituent parts who are responsible for the accounting of accounting cases. Continuous and follow-up management inspections are provided by employees from individual parts of the USB according to the responsibilities arising from their job descriptions when executing operations (continuous inspections), respectively by authorized managers or employees of designated units when evaluating and reviewing performed operations, knowing the nature of the tasks of individual workplaces, the corresponding sources of funding, the relevant legislation, etc. (follow-up inspections).

Continuous monitoring and verification of the financial control system is carried out at the USB by the Internal Audit and Control Unit. The activity of this unit follows an annual plan approved by the Rector. The audit and inspection activities of the unit and its outcomes in 2018 are described in more detail in the 2018 USB Annual Activity Reports; a summary of the most important findings and recommendations comprises one part of the annual reports on internal audit activities.

6.1.2 External inspection activities in financial management

In 2018, the following inspections of financial management were carried out at the USB by external inspection bodies:

- The Ministry of Agriculture – an inspection of compliance with the conditions of project No. QJ1610324 “Study of traditional and new agricultural crops as sources of antioxidants and other health-enhancing substances and their use in food production”, FA (Section 13 (1) of Act No. 320 /2001 Coll., on Financial Control)
- The South Bohemian Region – an inspection of a Public Collection accounts for 2018 (Section 24 (2) of Act No. 117/2001 Coll., on Public Collections)
- The General Health Insurance Company (VZP) – an inspection of insurance premium payments towards public health insurance (Act No. 592/1992 Coll., on Insurance Premiums for Public Health Insurance)
- SAO – an inspection of the use of R&D funds
- The Ortman Audit – a verification of the 2017 annual accounts
- MEYS – an inspection of project CZ. 02.3.68/0.0/16_036/0005322 (Act No. 320/2001 Coll., on Financial Control)
- The Customs Authority the South Bohemian Region – an inspection of compliance with reporting data in INTRASTAT (Section 56 (3) of Act No. 252/2016 Coll., on Customs)
- MEYS – an inspection of projects CZ. 1.05/2.1.00/01.0024 and CZ. 1.05/2.1.00/19.0380 (Act No. 320/2001 Coll., on Financial Control)

- MEYS – an inspection of project CZ. 02.3.68/0.0/16_010/0000523 (Act No. 320/2001 Coll., on Financial Control)

6.2 USB funding in 2018

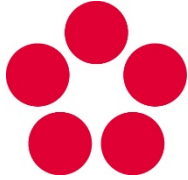
The financing of the USB is largely based on contributions from the state budget towards educational and creative activities and promotion of research, experimental development and innovation from public funds, both in the form of institutional support for long-term conceptual development of research organisations (DKRVO) and in the form of dedicated support for R&D projects and specific university research. USB financial resources are further supplemented by funds obtained from projects co-financed by the SF EU (ERDF and ESF). THE USB receives supplementary funds from its selection of services and goods, provided both as part of the main and complementary activities (services for students, contracted research, consulting, accommodation and catering, etc.). Resources gained from an ever-expanding selection of lifelong learning courses significantly contribute towards funding at some faculties.

As is evident from the above text, the UBS is largely dependent on public funding. A significant change to this situation is not realistic or desirable at the moment with regard to public aid that the USB is aware of within its financial management. Nevertheless, there is room (that has not been fully explored) for a higher utilization of resources from economic activities by additionally using the existing capacities both in the area of human resources and asset; some improvements may be noted in this respect (especially the above-mentioned LLL courses for the wider public where some faculties with a significant potential for this type of activity can get more involved).

For several years, the USB had felt a decrease in the contribution provided for educational and creative activities when financing its work. This decline stopped in 2018 and, conversely, there was a significant increase in resources in the approved MEYS budget for public universities. For the USB, the contribution increased by almost CZK 69 million (for comparison: the approved contribution for 2017 was by CZK 5.7 million lower than the contribution for 2016). Unlike the previous year, the R&D resources (institutional support for DKRVO – almost CZK 23 million) increased. The volume of basic financial resources increased by less than CZK 14 million in 2018; the funds were mainly used to further improve remuneration which is still lagging behind the level of salaries in state administration and civil services.

Unfortunately, despite the increase in the contribution, certain constituent parts of the USB were forced to use their fund reserves even for a simple provision of their smooth operations, let alone their further development.

UBS's targeting on the quality of all its work is supposed to help towards a more efficient management in the following years, not only in relation to requirements under the amended Higher Education Act, but in principle, as an optimal way to internally cope with new circumstances that apply to the division of funds from the MEYS which has (if applied directly to the USB) a very different impact on individual USB faculties and which, given the major methodical changes, cannot even be directly applied to the faculties. Therefore, the USB management has developed a new internal methodology for allocating institutional resources to education and research development that was introduced in 2017 and for the first time applied in the 2018 budget to a small extent. During the course of 2018, the methodology was revised based on the experience with its application, amendments were discussed in detail and the resulting form was used to prepare the 2019 USB budget; in addition, suggestions for its further improvement were prepared.



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

The 2018 Annual Report on Financial Management

Tables

Table 1 Balance sheet for 2018

Balance sheet (1)				
Annex 1 to Decree No. 504/2002 Sb., as amended				
Individual items are shown in thousands of CZK (Section 4(3))	account / sum (2)	line (3)	balance as at 1 Jan (4)	balance as at 31 Dec (4)
ASSETS			col. 1	col. 2
A. Total long-lived assets	L.2+10+21+28	0001	2 669 235	2 868 479
I. Total long-lived intangible assets	L.3 to 9	0002	66 705	69 581
1.Intangible results of research and development	012	0003	0	0
2.Software	013	0004	59 964	65 342
3.Valuable rights	014	0005	204	204
4.Low-value intangible long-lived assets	018	0006	5 384	2 911
5.Other long-lived intangible assets	019	0007	928	929
6.Intangible long-lived assets in progress	041	0008	225	195
7.Advance payments for intangible long-lived assets, given	051	0009	0	0
II. Total tangible long-lived assets	L.11 to 20	0010	4 247 202	4 555 600
1.Land	031	0011	214 388	219 058
2.Works of art, items and collections	032	0012	2 683	2 683
3.Buildings and structures	021	0013	2 786 707	2 949 778
4.Movable things and groups of movable things	022	0014	1 052 998	1 241 425
5.Orchards and vineyards	025	0015	0	0
6.Adult animals and their groups	026	0016	1 020	588
7.Low-value tangible long-lived assets	028	0017	105 150	98 390
8.Other tangible long-lived assets	029	0018	18	18
9.Tangible long-lived assets in progress	042	0019	84 188	43 610
10.Advance payments for tangible long-lived assets, given	052	0020	50	50
III. Total long-term financial assets	L.22 to 27	0021	88	101
1.Equity interest – controlled or controlling entities	061	0022	0	0
2.Equity interest – significant influence	062	0023	0	0
3.Debt securities held to maturity	063	0024	38	51
4.Loans to organisational units	066	0025	0	0
5.Other long-term loans	067	0026	0	0
6.Other long-term financial assets	069	0027	50	50
IV. Total accumulated depreciation of long-lived assets	L.29 to 39	0028	-1 644 760	-1 756 803
1.Accumulated amortization of intangible research and development results	072	0029	0	0
2.Accumulated amortization of software	073	0030	-55 727	-57 803
3.Accumulated amortization of valuable rights (copyrights, patents, etc.)	074	0031	0	0
4.Accumulated amortization of low-value long-lived intangible assets	078	0032	-5 384	-2 912
5.Accumulated amortization of other long-lived intangible assets	079	0033	-827	-999
6.Accumulated depreciation of buildings	081	0034	-624 619	-684 961
7.Accumulated depreciation of independently movable assets and groups of movable assets	082	0035	-852 418	-911 332
8.Accumulated depreciation of orchards and vineyards	085	0036	0	0
9.Accumulated depreciation of breeding and draft animals	086	0037	-617	-388
10.Accumulated depreciation of low-value long-lived tangible assets	088	0038	-105 150	-98 390
11.Accumulated depreciation of other long-lived tangible assets	089	0039	-18	-18
B. Total current assets	L.41+51+71+79	0040	926 294	1 169 303
I. Total inventory	L.42 to 50	0041	11 107	9 874
1.Material in inventory (in stock)	112	0042	2 860	2 592
2.Material in transit	119	0043	27	0
3.Work in process	121	0044	0	0
4.Semi-finished goods	122	0045	0	0
5.Products	123	0046	245	464
6.Young and other animals and groups of animals	124	0047	4 522	3 405
7.Merchandise in warehouse and stores	132	0048	3 453	3 413
8.Merchandise in transit	139	0049	0	0
9.Advance payments for inventory	z 314	0050	0	0
II. Total receivables	L.52 to 70	0051	108 234	279 897
1.Consumers	311	0052	6 670	5 376
2.Notes receivable	312	0053	0	0
3.Receivables for discounted securities	313	0054	0	0
4.Advance payments, given	z 314	0055	4 064	3 178
5.Other receivables	315	0056	2 037	1 815
6.Receivables from employees	335	0057	132	325
7.Receivables from social security and public health insurance institutions	336	0058	0	0
8.Income tax	341	0059	0	0
9.Other direct taxes	342	0060	0	0
10.Value added tax	343	0061	0	0
11.Other taxes and fees	345	0062	0	0
12.Claims on subsidies and other clearing with state budget	346	0063	525	-631
13.Claims on subsidies and other clearing with budget of local self-govern. unit authorities	348	0064	0	0
14.Receivables from shareholders grouped in company	358	0065	0	0
15.Receivables from fixed-term forwards and options	373	0066	0	0
16.Receivables on bonds issued	375	0067	0	0
17.Other receivables	378	0068	25 561	7 573
18.Estimated asset amounts	388	0069	72 088	265 194
19.Allowance to receivables	391	0070	-2 843	-2 933
III. Current financial assets	L.72 to 78	0071	800 374	871 326
1.Cash on hand	211	0072	819	1 250
2.Liquid valuables	213	0073	481	516
3.Bank accounts	221	0074	799 952	869 745
4.Equity securities held for trading	251	0075	0	0
5.Debt securities held for trading	253	0076	0	0
6.Other securities	256	0077	0	0

7.Cash in transit	261	0078	-878	-185
IV. Total other assets	L.80 to 81	0079	6 579	8 206
1.Prepaid expenses	381	0080	5 845	5 782
2.Accrued revenues	385	0081	734	2 424
Total assets	L. 1+40	0082	3 595 529	4 037 782
LIABILITIES AND EQUITY			col. 3	col. 4
A. Total own equity	L.84+88	0083	3 315 359	3 484 811
I. Total equity	L.85 to 87	0084	3 308 036	3 475 879
1.Own equity	901	0085	2 695 631	2 894 875
2.Funds	911	0086	612 405	581 004
3.Financial asset and liability revaluation differences	921	0087	0	0
II. Net income	L.89 to 91	0088	7 323	8 932
1.Net income account	963	0089	0	8 932
2.Net income in process of approval	931	0090	7 323	0
3.Prior period retained earnings and losses	932	0091	0	0
A. Total liabilities	L.93+95+103+127	0092	280 170	552 971
I. Total provisions	L.94	0093	0	0
1.Provisions	941	0094	0	0
II. Total long-term liabilities	L.96 to 102	0095	158 246	361 637
1.Long-term loans	951	0096	0	0
2.Bonds issued	953	0097	0	0
3.Rental liabilities	954	0098	0	0
4.Long-term advance payments, received	955	0099	158 246	361 637
5.Long-term notes payable	958	0100	0	0
6.Estimated liability accounts	z389	0101	0	0
7.Other long-term liabilities	959	0102	0	0
III. Total current liabilities	L.104 to 126	0103	106 350	157 783
1.Suppliers	321	0104	22 548	60 377
2.Notes payable	322	0105	0	0
3.Advance payments, received	324	0106	972	389
4.Other liabilities	325	0107	33	48
5.Employees	331	0108	42 037	49 560
6.Other liabilities towards employees	333	0109	1 016	1 695
7.Liabilities towards social security and public health insurance institutions	336	0110	23 135	27 574
8.Income tax	341	0111	0	0
9.Other direct taxes	342	0112	7 323	9 312
10.Value added tax	343	0113	-1 179	-1 995
11.Other taxes and fees	345	0114	0	0
12.Liabilities to state budget	346	0115	0	0
13.Liabilities to budgets of authorities of local self-governing units	348	0116	0	0
14.Liabilities from underwritten unpaid securities and equity interests	367	0117	0	0
15.Liabilities to shareholders grouped in company	368	0118	0	0
16.Liabilities from fixed-term forwards and options	373	0119	0	0
17.Other liabilities	379	0120	5 456	7 792
18.Short-term loans	231	0121	0	0
19.Discouted loans	232	0122	0	0
20.Short-term bonds issued	241	0123	0	0
21.Own bonds	255	0124	0	0
22.Estimated liability accounts	z389	0125	5 009	3 031
23.Other short-term financial assistance	249	0126	0	0
IV. Total other liabilities	L.128 to 129	0127	15 574	33 551
1.Accrued expenses	383	0128	865	766
2.Deferred revenues	384	0129	14 709	32 785
Total equity and liabilities	L.83+92	0130	3 595 529	4 037 782

Notes

- (1) Preparation of the "Balance sheet" is governed by Section 5 and Sections 7 to 25 of Decree No. 504/2002 Sb.
- (2) The Decree only specifies the designation and structure of texts; the account numbers have been added for better orientation in the report.
- (3) The numbering of rows and columns is obligatory.
- (4) The figures are indicated in thousands, with no decimal places.

Table 2 Profit and loss statement for 2018

Profit and loss statement (1)					
Annex 2 to Decree No. 504/2002 Sb., as amended					
Individual items are shown in thousands of CZK (Section 4(3))	account / sum (2)	line (3)	main activity (4)	supplementary activities (4)	TOTAL
			col. 1	col.2	col.2
A. Expenses					
I. Consumed purchases and purchased services	L.2 to 7	0001	321 791	18 433	340 224
1. Material, energy and other utilities consumed	501,502,503	0002	157 675	11 607	169 282
2. Merchandise sold	504	0003	196	1 950	2 146
3. Repairs and maintenance	511	0004	23 620	318	23 938
4. Travelling expenses	512	0005	24 921	414	25 335
5. Entertainment expenses	513	0006	2 758	272	3 030
6. Other services	518	0007	112 621	3 872	116 493
II. Changes in inventories of own activity and activation	L.9 to 11	0008	-154 993	332	-154 661
7. Changes in inventory of own activity	56	0009	138	759	897
8. Activation of material, goods and internal services	571,572	0010	-155 073	-427	-155 500
9. Activation of long-lived assets	573,574	0011	-58	0	-58
III. Personnel expenses	L.13 to 17	0012	1 005 069	18 540	1 023 609
10. Wages and salaries	521	0013	669 682	14 298	683 980
11. Legal social security insurance	524	0014	218 365	4 226	222 591
12. Other social security insurance	525	0015	0	0	0
13. Legal social security expense	527	0016	212	0	212
14. Other social security expense	528	0017	116 810	16	116 826
IV. Taxes and fees	L.19	0018	1 143	30	1 173
15. Taxes and fees	53	0019	1 143	30	1 173
V. Other expenses	L.21 to 27	0020	301 961	4 703	306 664
16. Contractual penalties, late payment interests and other penalties and fines	541,542	0021	224	0	224
17. Irrecoverable receivable depreciation	543	0022	3	0	3
18. Interest expense	544	0023	5	0	5
19. Foreign exchange losses	545	0024	1 192	50	1 242
20. Gifts	546	0025	200	0	200
21. Shrinkage (spoilage) and losses	548	0026	0	0	0
22. Other expenses	549	0027	300 337	4 653	304 990
VI. Depreciation, assets sold, creation of provisions and adjustments	L.29 to 33	0028	150 781	2 744	153 525
23. Depreciation and amortisation of long-lived assets	551	0029	150 220	2 744	152 964
24. Long-lived assets sold	552	0030	125	0	125
25. Securities and equity interests sold	553	0031	0	0	0
26. Material sold	554	0032	346	0	346
27. Creation of provisions and adjustments	556,558,559	0033	90	0	90
VII. Total allowances, given	L.35	0034	849	2	851
28. Membership allowances given, and allowances cleared between organizational units	581	0035	849	2	851
VIII. Total income tax	L.37	0036	0	0	0
29. Income tax	59	0037	0	0	0
Total expenses	L.1+8+12+18+20+28+34+36	0038	1 626 601	44 784	1 671 385
B. Revenues					
I. Operational subsidies	L.41	0040	1 332 972	0	1 332 972
1. Operational subsidies	691	0041	1 332 972	0	1 332 972
II. Allowances	L.43 to 45	0042	960	36	996
2. Allowances cleared between organizational units	681	0043	0	0	0
3. Allowances (gifts)	682	0044	960	36	996
4. Membership allowances	684	0045	0	0	0
III. Revenues from own activity and merchandise	601,602,604	0046	82 269	51 238	133 507
IV. Total other revenues	L.48 to 53	0047	210 834	437	211 271
5. Contractual penalties, late payment interests and other penalties and fines	641,642	0048	467	0	467
6. Depreciated receivable payments	643	0049	0	0	0
7. Interest revenue	644	0050	3 236	0	3 236
8. Foreign exchange profits	645	0051	416	1	417
9. Funds clearing	648	0052	40 025	60	40 085
10. Other revenues	649	0053	166 690	376	167 066
V. Revenues from sale of assets	L.55 to 59	0054	1 260	311	1 571
11. Revenue from sale of intangible and tangible long-lived	652	0055	893	311	1 204
12. Revenue from sale of securities and equity interests	653	0056	0	0	0
13. Revenue from sale of material	654	0057	367	0	367
14. Revenue from short-term financial assets	655	0058	0	0	0
15. Revenues from long-term financial assets	657	0059	0	0	0
Total revenues	L.40+42+46+47+54	0060	1 628 295	52 022	1 680 317
C. Earnings before tax	L.60 - 38+36	0061	1 694	7 238	8 932
D. Earnings after tax	L.61 - 36	0062	1 694	7 238	8 932
			main + supplementary activities		
Total earnings before tax	L.61/col.1+61/col.2	0063	8 932		
Total earnings after tax	L.62/col.1+62/col.2	0064	8 932		

Notes

- (1) Preparation of the "Profit and loss statement" is governed by Section 6 and Sections 26 to 28 of Decree No. 504/2002 Sb.
- (2) The Decree only specifies the designation and structure of texts; the account and group numbers have been added for better orientation in the report.
- (3) The numbering of rows and columns is obligatory.
- (4) The figures are indicated in thousands, with no decimal places.

Check equality

The item "Total earnings after tax" equals item A.II.1 "Net income account" shown in the balance sheet liabilities

Table 2 Profit and loss statement - HEI excl. dormitories and refectories for 2018

Profit and loss statement (1)					
Annex 2 to Decree No. 504/2002 Sb., as amended					
Individual items are shown in thousands of CZK (Section 4(3))	account / sum (2)	line (3)	main activity (4)	supplementary activities (4)	TOTAL
A. Expenses			col. 1	col.2	col.3
I. Consumed purchases and purchased services	L.2 to 7	0001	293 282	8 732	302 014
1.Material, energy and other utilities consumed	501,502,503	0002	133 300	4 320	137 620
2.Merchandise sold	504	0003	196	67	263
3.Repairs and maintenance	511	0004	21 380	158	21 538
4.Travelling expenses	512	0005	24 909	414	25 323
5.Entertainment expenses	513	0006	2 741	272	3 013
6.Other services	518	0007	110 756	3 501	114 257
II.Changes in inventories of own activity and activation	L.9 to 11	0008	-154 993	332	-154 661
7.Changes in inventory of own activity	56	0009	138	759	897
8.Activation of material, goods and internal services	571,572	0010	-155 073	-427	-155 500
9.Activation of long-lived assets	573,574	0011	-58	0	-58
III.Personnel expenses	L.13 to 17	0012	985 165	10 068	995 233
10.Wages and salaries	521	0013	655 080	7 935	663 015
11.Legal social security insurance	524	0014	213 566	2 117	215 683
12.Other social security insurance	525	0015	0	0	0
13.Legal social security expense	527	0016	193	0	193
14.Other social security expense	528	0017	116 326	16	116 342
IV.Taxes and fees	L.19	0018	1 132	4	1 136
15.Taxes and fees	53	0019	1 132	4	1 136
V.Other expenses	L.21 to 27	0020	300 441	4 703	305 144
16.Contractual penalties, late payment interests and other penalties and fines	541,542	0021	224	0	224
17.Irrecoverable receivable depreciation	543	0022	3	0	3
18.Interest expense	544	0023	5	0	5
19.Foreign exchange losses	545	0024	1 190	50	1 240
20.Gifts	546	0025	190	0	190
21.Shrinkage (spoilage) and losses	548	0026	0	0	0
22.Other expenses	549	0027	298 829	4 653	303 482
VI.Depreciation, assets sold, creation of provisions and adjustments	L.29 to 33	0028	141 881	772	142 653
23.Depreciation and amortisation of long-lived assets	551	0029	141 320	772	142 092
24.Long-lived assets sold	552	0030	125	0	125
25.Securities and equity interests sold	553	0031	0	0	0
26.Material sold	554	0032	346	0	346
27.Creation of provisions and adjustments	556,558,559	0033	90	0	90
VII.Total allowances, given	L.35	0034	849	2	851
28.Membership allowances given, and allowances cleared between organizational units	581	0035	849	2	851
VIII.Total income tax	L.37	0036	0	0	0
29.Income tax	59	0037	0	0	0
Total expenses	L.1+8+12+18+20+28+34+36	0038	1 567 757	24 613	1 592 370
B. Revenues					
I.Operational subsidies	L.41	0040	1 327 069	0	1 327 069
1.Operational subsidies	691	0041	1 327 069	0	1 327 069
II.Allowances	L.43 to 45	0042	960	36	996
2.Allowances cleared between organizational units	681	0043	0	0	0
3.Allowances (gifts)	682	0044	960	36	996
4.Membership allowances	684	0045	0	0	0
III.Revenues from own activity and merchandise	601,602,604	0046	37 406	28 438	65 844
IV.Total other revenues	L.48 to 53	0047	204 723	373	205 096
5.Contractual penalties, late payment interests and other penalties and fines	641,642	0048	424	0	424
6.Depreciated receivable payments	643	0049	0	0	0
7.Interest revenue	644	0050	3 223	0	3 223
8.Foreign exchange profits	645	0051	416	1	417
9.Funds clearing	648	0052	38 388	11	38 399
10.Other revenues	649	0053	162 272	361	162 633
V.Revenues from sale of assets	L.55 to 59	0054	1 260	310	1 570
11.Revenue from sale of intangible and tangible long-lived assets	652	0055	893	311	1 204
12.Revenue from sale of securities and equity interests	653	0056	0	0	0
13.Revenue from sale of material	654	0057	367	-1	366
14.Revenue from short-term financial assets	655	0058	0	0	0
15.Revenues from long-term financial assets	657	0059	0	0	0
Total revenues	L.40+42+46+47+54	0060	1 571 418	29 157	1 600 575
C. Earnings before tax	L.60 - 38+36	0061	3 661	4 544	8 205
D. Earnings after tax	L.61 - 36	0062	3 661	4 544	8 205
			main + supplementary activities		
Total earnings before tax	L.61/col.1+61/col.2	0063	8 205		
Total earnings after tax	L.62/col.1+62/col.2	0064	8 205		

Notes

(1) Preparation of the "Profit and loss statement" is governed by Section 6 and Sections 26 to 28 of Decree No. 504/2002 Sb.

(2) The Decree only specifies the designation and structure of texts; the account and group numbers have been added for better orientation in the report.

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

(4) The figures are indicated in thousands, with no decimal places.

Table 2 Profit and loss statement - dormitories and refectories for 2018

Profit and loss statement (1)					
Annex 2 to Decree No. 504/2002 Sb., as amended					
Individual items are shown in thousands of CZK (Section 4(3))	account / sum (2)	line (3)	main activity (4)	supplementary activities (4)	TOTAL
A. Expenses			col. 1	col.2	col.3
I. Consumed purchases and purchased services	L.2 to 7	0001	28 509	9 701	38 210
1.Material, energy and other utilities consumed	501,502,503	0002	24 375	7 287	31 662
2.Merchandise sold	504	0003	0	1 883	1 883
3.Repairs and maintenance	511	0004	2 240	160	2 400
4.Travelling expenses	512	0005	12	0	12
5.Entertainment expenses	513	0006	17	0	17
6.Other services	518	0007	1 865	371	2 236
II.Changes in inventories of own activity and activation	L.9 to 11	0008	0	0	0
7.Changes in inventory of own activity	56	0009	0	0	0
8.Activation of material, goods and internal services	571,572	0010	0	0	0
9.Activation of long-lived assets	573,574	0011	0	0	0
III.Personnel expenses	L.13 to 17	0012	19 904	8 472	28 376
10.Wages and salaries	521	0013	14 602	6 363	20 965
11.Legal social security insurance	524	0014	4 799	2 109	6 908
12.Other social security insurance	525	0015	0	0	0
13.Legal social security expense	527	0016	19	0	19
14.Other social security expense	528	0017	484	0	484
IV.Taxes and fees	L.19	0018	11	26	37
15.Taxes and fees	53	0019	11	26	37
V.Other expenses	L.21 to 27	0020	1 520	0	1 520
16.Contractual penalties, late payment interests and other penalties and fines	541,542	0021	0	0	0
17.Irrecoverable receivable depreciation	543	0022	0	0	0
18.Interest expense	544	0023	0	0	0
19.Foreign exchange losses	545	0024	2	0	2
20.Gifts	546	0025	10	0	10
21.Shrinkage (spoilage) and losses	548	0026	0	0	0
22.Other expenses	549	0027	1 508	0	1 508
VI.Depreciation, assets sold, creation of provisions and adjustments	L.29 to 33	0028	8 900	1 972	10 872
23.Depreciation and amortisation of long-lived assets	551	0029	8 900	1 972	10 872
24.Long-lived assets sold	552	0030	0	0	0
25.Securities and equity interests sold	553	0031	0	0	0
26.Material sold	554	0032	0	0	0
27.Creation of provisions and adjustments	556,558,559	0033	0	0	0
VII.Total allowances, given	L.35	0034	0	0	0
28.Membership allowances given, and allowances cleared between organizational units	581	0035	0	0	0
VIII.Total income tax	L.37	0036	0	0	0
29.Income tax	59	0037	0	0	0
Total expenses	L.1+8+12+18+20+28+34+36	0038	58 844	20 171	79 015
B. Revenues					
I.Operational subsidies	L.41	0040	5 903	0	5 903
1.Operational subsidies	691	0041	5 903	0	5 903
II.Allowances	L.43 to 45	0042	0	0	0
2.Allowances cleared between organizational units	681	0043	0	0	0
3.Allowances (gifts)	682	0044	0	0	0
4.Membership allowances	684	0045	0	0	0
III.Revenues from own activity and merchandise	601,602,604	0046	44 863	22 800	67 663
IV.Total other revenues	L.48 to 53	0047	6 111	64	6 175
5.Contractual penalties, late payment interests and other penalties and fines	641,642	0048	43	0	43
6.Depreciated receivable payments	643	0049	0	0	0
7.Interest revenue	644	0050	13	0	13
8.Foreign exchange profits	645	0051	0	0	0
9.Funds clearing	648	0052	1 637	49	1 686
10.Other revenues	649	0053	4 418	15	4 433
V.Revenues from sale of assets	L.55 to 59	0054	0	1	1
11.Revenue from sale of intangible and tangible long-lived assets	652	0055	0	0	0
12.Revenue from sale of securities and equity interests	653	0056	0	0	0
13.Revenue from sale of material	654	0057	0	1	1
14.Revenue from short-term financial assets	655	0058	0	0	0
15.Revenues from long-term financial assets	657	0059	0	0	0
Total revenues	L.40+42+46+47+54	0060	56 877	22 865	79 742
C. Earnings before tax	L.60 - 38+36	0061	-1 967	2 694	727
D. Earnings after tax	L.61 - 36	0062	-1 967	2 694	727
			main + supplementary activities		
Total earnings before tax	L.61/col.1+61/col.2	0063	727		
Total earnings after tax	L.62/col.1+62/col.2	0064	727		

Notes

(1) Preparation of the "Profit and loss statement" is governed by Section 6 and Sections 26 to 28 of Decree No. 504/2002 Sb.

(2) The Decree only specifies the designation and structure of texts; the account and group numbers have been added for better orientation in the report.

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

(4) The figures are indicated in thousands, with no decimal places.

Table 3 Net income for 2018

(CZK thousand)

Components of public HEI (1)	NI – main activity (2)	NI – supplementary activities (2)	NI – total (2)
Rector's office	4 041	711	4 752
Dormitories and refectories	-1 967	2 694	727
Faculty of Education	318	951	1 269
Faculty of Theology	661	2	663
Faculty of Agriculture	-559	566	7
Faculty of Science	76	17	93
Faculty of Health and Social Sciences	88	162	250
Faculty of Fisheries and Protection of Waters	-587	1 748	1 161
Faculty of Arts	8	0	8
Faculty of Economics	-384	386	2
Preschool facilities	0	0	0
T o t a l (3)	1 695	7 237	8 932

Notes

(1) The structure is shown pursuant to Section 22(1)(a) of Act No. 111/1998 Sb.

Table 4 Cash flow statement for 2018

(CZK thousand)

Structure of total CASH FLOW	Line no.	Prior period	Current period	Difference	Impact on CF
Net income – current year	001	0	8 932	8 932	8 932
Depreciation and amortisation of long-lived assets	002	0	0	0	152 964
Provisions regulated by legislation	003	0	0	0	0
Transitory liability accounts	004	20 583	36 582	15 999	15 999
Accrued expenses	005	865	766	-99	-99
Deferred revenues	006	14 709	32 785	18 076	18 076
Foreign exchange differences – liabilities	007	0	0	0	0
Estimated liability accounts	008	5 009	3 031	-1 978	-1 978
Transitory asset accounts	009	78 667	273 400	194 733	-194 733
Prepaid expenses	010	5 845	5 782	-63	63
Accrued revenues	011	734	2 424	1 690	-1 690
Foreign exchange differences – assets	012	0	0	0	0
Estimated active accounts	013	72 088	265 194	193 106	-193 106
Total receivables	014	35 621	15 334	-20 287	20 287
From trade	015	12 771	10 369	-2 402	2 402
From group companies	016	0	0	0	0
From soc. security and health insur. institutions	017	0	0	0	0
Income tax	018	0	0	0	0
Other direct taxes	019	0	0	0	0
Value added tax	020	0	0	0	0
Other taxes and fees	021	0	0	0	0
From state budget	022	0	0	0	0
From budgets of authorities of self-gov. units	023	0	0	0	0
From employees	024	132	325	193	-193
Other receivables	025	25 561	7 573	-17 988	17 988
Allowance to receivables	026	-2 843	-2 933	-90	90
Liquid valuables	027	481	516	35	-35
Equity securities	028	0	0	0	0
Debt securities and own bonds	029	0	0	0	0
Other securities and purchase of short-term fin. assets	030	0	0	0	0
Total inventory	031	11 107	9 874	-1 233	1 233
Material in inventory (in stock) and in transit	032	2 887	2 592	-295	295
Work in progress and own semi-finished goods	033	0	0	0	0
Products	034	245	464	219	-219
Animals	035	4 522	3 405	-1 117	1 117
Merchandise in inventory (in stock) and in transit	036	3 453	3 413	-40	40
Advance payments for inventory, given	037	0	0	0	0
Short-term liabilities	038	100 816	155 383	54 567	54 567
Suppliers	039	22 548	60 377	37 829	37 829
Notes payable	040	0	0	0	0
Advance payments, received	041	972	389	-583	-583
Other liabilities	042	33	48	15	15
Employees	043	42 037	49 560	7 523	7 523
Other liabilities to employees	044	1 016	1 695	679	679
To soc. security and health insur. institutions Insurance	045	23 135	27 574	4 439	4 439
Income tax	046	0	0	0	0
Other direct taxes	047	7 323	9 312	1 989	1 989
Value added tax	048	-1 179	-1 995	-816	-816
Other taxes and fees	049	0	0	0	0
To state budget	050	-525	631	1 156	1 156
To budgets of authorities of self-gov. units	051	0	0	0	0
To group companies	052	0	0	0	0
Other liabilities	053	5 456	7 792	2 336	2 336
Short-term bank loans	054	0	0	0	0
Financial assistance, received	055	0	0	0	0
Cash flow from operating activities	056	247 275	500 021	252 746	59 214
Long-lived intangible assets	057	66 705	69 581	2 876	-2 876
Intangible results of research and development	058	0	0	0	0
Software	059	59 964	65 342	5 378	-5 378
Subjects of valuable rights	060	204	204	0	0

Low-value intangible long-lived assets	061	5 384	2 911	-2 473	2 473
Other long-lived intangible assets	062	928	929	1	-1
Intangible investments in progress	063	225	195	-30	30
Advance payments for long-term intangible assets, given	064	0	0	0	0
Total depreciation	065	-61 938	-61 714	224	-224
Of the results of research activities	066	0	0	0	0
Of software	067	-55 727	-57 803	-2 076	2 076
Of subjects of valuable rights	068	0	0	0	0
Of low-value long-lived intangible assets	069	-5 384	-2 912	2 472	-2 472
Of other long-lived intangible assets	070	-827	-999	-172	172
Tangible long-lived assets	071	4 247 202	4 555 600	308 398	-308 398
Land	072	214 388	219 058	4 670	-4 670
Works of art and collections	073	2 683	2 683	0	0
Buildings and structures	074	2 786 707	2 949 778	163 071	-163 071
Independently movable things and groups of movable things	075	1 052 998	1 241 425	188 427	-188 427
Orchards and vineyards	076	0	0	0	0
Breeding and draft animals	077	1 020	588	-432	432
Low-value tangible long-lived assets	078	105 150	98 390	-6 760	6 760
Other tangible long-lived assets	079	18	18	0	0
Tangible investments in progress	080	84 188	43 610	-40 578	40 578
Advance payments for tangible long-lived assets, given	081	50	50	0	0
Total depreciation	082	-1 582 822	-1 695 089	-112 267	112 267
Of buildings and structures	083	-624 619	-684 961	-60 342	60 342
Of movable assets and groups of movable assets	084	-852 418	-911 332	-58 914	58 914
Of orchards and vineyards	085	0	0	0	0
Of breeding and draft animals	086	-617	-388	229	-229
Of low-value long-lived tangible assets	087	-105 150	-98 390	6 760	-6 760
Of other long-lived tangible assets	088	-18	-18	0	0
Correction by exclusion of depreciation	089	0	0	0	-152 964
Long-term financial assets	090	88	101	13	-13
Equity securities and contributions – controlling influence	091	0	0	0	0
Equity securities and contributions – significant influence	092	0	0	0	0
Other long-term securities and contributions	093	38	51	13	-13
Loans to companies within group	094	0	0	0	0
Other long-term financial assets	095	50	50	0	0
Cash flow from investment activities	096	2 669 235	2 868 479	199 244	-352 208
Total long-term liabilities	097	158 246	361 637	203 391	203 391
Bonds issued	098	0	0	0	0
Rental liabilities	099	0	0	0	0
Long-term advance payments received	100	158 246	361 637	203 391	203 391
Long-term notes payable	101	0	0	0	0
Other long-term liabilities	102	0	0	0	0
Long-term bank loans	103	0	0	0	0
Equity	104	2 695 631	2 894 875	199 244	199 244
Funds	105	612 405	581 004	-31 401	-31 401
Asset and liability revaluation differences	106	0	0	0	0
Prior period retained earnings and losses	107	0	0	0	0
Net income in process of approval	108	7 323	8 932	1 609	1 609
Correction by reducing earnings after tax for current year	109	0	-8 932	-8 932	-8 932
Cash flow from financial activities	110	3 473 605	3 837 516	363 911	363 911
Total cash flow	111	6 390 115	7 206 016	815 901	70 917
Cash balance (incl. cash on hand and cash in transit)	112	799 893	870 810	70 917	70 917

Table 5 Public funding sources of public HEI: resources provided and resources used in 2018 (1)

(thousand CZK)

Title of item	Line no.	I. Current resources		II. Capital resources		III. Total	
		provided (2)	used	provided	used	provided	used
		1	2	3	4	5	6
Resources from public sources (subsidies and contributions) national and foreign (L.2+L.27)	1	1 438 928	1 325 202	297 284	254 254	1 736 212	1 579 456
of which: 1. Resources received through (from) Czech public budgets (L.3+L.13+L.20)	2	1 408 649	1 294 923	297 284	254 254	1 705 933	1 549 177
of which: obtained through MEYS heading (L.4+L.7)	3	1 239 857	1 099 516	297 171	251 490	1 537 028	1 351 006
of which: subsidies for Structural Funds programmes (3) (L.5+L.6)	4	270 380	130 244	264 576	218 895	534 956	349 139
of which: subsidies related to educational activities	5	226 494	118 429	173 681	138 052	400 175	256 481
subsidies for R&D	6	43 886	11 815	90 895	80 843	134 781	92 658
other subsidies (L.8+L.12)	7	969 477	969 272	32 595	32 595	1 002 072	1 001 867
of which: subsidies related to educational activities (L.9+L.10+L.11)	8	705 221	705 144	9 970	9 970	715 191	715 114
contribution	9	693 233	693 233	6 845	6 845	700 078	700 078
subsidies related to asset replacement programmes	10	1 206	1 206	2 261	2 261	3 467	3 467
other subsidies	11	10 782	10 705	864	864	11 646	11 569
subsidies for R&D	12	264 256	264 128	22 625	22 625	286 881	286 753
obtained through other state budget headings (L.14+L.17)	13	167 536	166 068	113	113	167 649	166 181
of which: subsidies for EU operational programmes (L.15+L.16)	14	4 021	4 079	113	113	4 134	4 192
of which: subsidies related to educational activities	15	4 021	4 079	113	113	4 134	4 192
subsidies for R&D	16	0	0	0	0	0	0
other subsidies (L.18+L.19)	17	163 515	161 989	0	0	163 515	161 989
of which: subsidies related to educational activities	18	2 500	2 500	0	0	2 500	2 500
subsidies for R&D	19	161 015	159 489	0	0	161 015	159 489
obtained through local budgets and other (L.21+L.24)	20	1 256	29 339	0	2 651	1 256	31 990
of which: subsidies for EU operational programmes (L.22+L.23)	21	0	28 083	0	2 651	0	30 734
of which: subsidies related to educational activities	22	0	16 633	0	74	0	16 707
subsidies for R&D	23	0	11 450	0	2 577	0	14 027
other subsidies (L.25+L.26)	24	1 256	1 256	0	0	1 256	1 256
of which: subsidies related to educational activities	25	1 200	1 200	0	0	1 200	1 200
subsidies for R&D	26	56	56	0	0	56	56
of which: 2. public resources from abroad (obtained directly by public HEI) (L.28+L.29)	27	30 279	30 279	0	0	30 279	30 279
subsidies related to educational activities	28	19 848	19 848	0	0	19 848	19 848
subsidies for R&D	29	10 431	10 431	0	0	10 431	10 431
SUMMARY 1 (4) (L.31+L.36)	30	1 438 928	1 325 202	297 284	254 254	1 736 212	1 579 456
of which: subsidies related to educational activities (L.32+L.33+L.34+L.35)	31	959 284	867 833	183 764	148 209	1 143 048	1 016 042
of which: obtained through MEYS heading (L.5+L.8)	32	931 715	823 573	183 651	148 022	1 115 366	971 595
obtained through other state budget headings (L.15+L.18)	33	6 521	6 579	113	113	6 634	6 692
obtained through local budgets and other (L.22+L.25)	34	1 200	17 833	0	74	1 200	17 907
public resources from abroad (obtained directly by public HEI) (L.28)	35	19 848	19 848	0	0	19 848	19 848
subsidies for R&D (L.37+L.38+L.39+L.40)	36	479 644	457 369	113 520	106 045	593 164	563 414
of which: obtained through MEYS heading (L.6+L.12)	37	308 142	275 943	113 520	103 468	421 662	379 411
obtained through other state budget headings (L.16+L.19)	38	161 015	159 489	0	0	161 015	159 489
obtained through local budgets and other (L.23+L.26)	39	56	11 506	0	2 577	56	14 083
public resources from abroad (obtained directly by public HEI) (L.29)	40	10 431	10 431	0	0	10 431	10 431
SUMMARY 2 (L.42+L.46)	41	1 438 928	1 325 202	297 284	254 254	1 736 212	1 579 456
of which: subsidies related to educational activities (L.43+L.44+L.45)	42	959 284	867 833	183 764	148 209	1 143 048	1 016 042
of which: subsidies for Structural Funds programmes (L.5+L.15+L.22)	43	230 515	139 141	173 794	138 239	404 309	277 380
other subsidies (L.8+L.18+L.25)	44	708 921	708 844	9 970	9 970	718 891	718 814
public resources from abroad (obtained directly by public HEI) (L.28)	45	19 848	19 848	0	0	19 848	19 848
subsidies for R&D (L.47+L.48+L.49)	46	479 644	457 369	113 520	106 045	593 164	563 414
of which: subsidies for Structural Funds programmes (L.6+L.16+L.23)	47	43 886	23 265	90 895	83 420	134 781	106 685
other subsidies (L.12+L.19+L.26)	48	425 327	423 673	22 625	22 625	447 952	446 298
public resources from abroad (obtained directly by public HEI) (L.29)	49	10 431	10 431	0	0	10 431	10 431

Notes

- This table includes all public resources of the higher education institution, i.e. including financial resources related to the operation of the Dormitories and Refectories (DaR).
- These financial resources are provided to the higher education institution through a decision (columns 1, 3, 5) and used for a specific purpose in accordance with the decision (columns 2, 4, 6). Provided: These are financial resources that were obtained by the higher education institution in the calendar year pursuant to decisions and agreements on granting a subsidy. Used: These are financial resources that were used by the higher education institution in the calendar year for a purpose in accordance with the decision or agreement on granting a subsidy.
- These are public resources for financing Structural Fund projects, including all public resources (both the European and Czech parts of co-financing).
- The Summary 1 and Summary 2 part of the table sorts the data that are indicated in preceding lines of Table 5.

A check of the group-69 account for recorded subsidies

line 0041 of the Profit and loss statement 1 332 971 862,07

iFIS IS: Subsidy designated as KP 102010,102020,102023,104020 1 325 517 276,75

Difference - not a subsidy, despite being recorded in group-69 accounts, and has a different KP 7 454 585,32

Difference - has a KP as a subsidy, and is not indicated in group-69 accounts in table 5 as a subsidy 341 000,00

An analysis of the difference by component and type of action (TA)	102031	102032	104031	104032	102020	Grand total
Faculty of Fisheries and Protection of Waters						
401 Co-research grants			-122 864,74			-122 864,74
405 Other off-budget grants			-86 681,25		45 000,00	-41 681,25
Dormitories and refectories		45 000,00				45 000,00
Faculty of Education						
405 Other off-budget grants					296 000,00	296 000,00
Faculty of Science						
401 Co-research grants				5 459 520,81		5 459 520,81
Rector's office						
101 Day-to-day operations	5 000,00					5 000,00
Faculty of Agriculture						
401 Co-research grants				0,00		0,00
616 European territorial cooperation Bavaria		1 586 664,50				1 586 664,50
624 OP EIC		567 946,00				567 946,00
Grand total	5 000,00	2 199 610,50	-209 545,99	5 459 520,81	341 000,00	7 795 585,32

Table 5.a Financing of educational and scientific, research, development and innovation, artistic and other creative activities in 2018 (excluding PROGFIN, OP and R&D)

(excluding resources provided for programme financing, for operational programmes and R&D)

(CZK thousand)

Line no.	Line no. in tab 5	Type of aid (subsidy items and indicators) ⁽¹⁾	Resources from public sources current		Resources from public sources capital		Resources from public sources total		Transfers to funds (4)			Return of unused resources during the year	Return of unused resources	Other non-public sources used (5)	Total resources used
			Provided (2)	used (3)	provided	used	provided	used	FRIM	FPP	FÚUP				
			a	b	c	d	e=a+c	f=b+d	g	h	i	j=e-f	j=e-f	k	l= f+k
1		Ministry of education, youth and sports	704 015	703 938	7 709	7 709	711 724	711 647	1 356	86 048	0	52	25	0	711 647
2	9	Contribution	693 233	693 233	6 845	6 845	700 078	700 078	1 356	86 048	0	0	0	0	700 078
3		A+K Study programmes and related creative activities	576 532	576 532	365	365	576 897	576 897	5	76 363	0	0	0	0	576 897
4		C Scholarships, bursaries and grants for doctoral students	44 820	44 820	0	0	44 820	44 820	0	1 394	0	0	0	0	44 820
5		D International collaboration	5 906	5 906	0	0	5 906	5 906	0	106	0	0	0	0	5 906
6		F Education policy fund (FVP)	18 905	18 905	30	30	18 935	18 935	0	1 457	0	0	0	0	18 935
7		I Institutional plans	24 438	24 438	6 450	6 450	30 888	30 888	1 351	4 747	0	0	0	0	30 888
8		S1 Bursaries	508	508	0	0	508	508	0	14	0	0	0	0	508
9		U1 Accommodation bursaries	22 124	22 124	0	0	22 124	22 124	0	1 967	0	0	0	0	22 124
10	11	Subsidy	10 782	10 705	864	864	11 646	11 569	0	0	0	52	25	0	11 569
11		D International collaboration	1 311	1 259	0	0	1 311	1 259	0	0	0	52	0	0	1 259
12		F Education policy fund (FVP)	0	0	0	0	0	0	0	0	0	0	0	0	0
13		I Development programmes – centralised development projects	3 361	3 336	864	864	4 225	4 200	0	0	0	0	25	0	4 200
14		J Subsidies for accommodation and meals	6 110	6 110	0	0	6 110	6 110	0	0	0	0	0	0	6 110
15	18	Other state budget headings	2 500	2 500	0	0	2 500	2 500	0	0	0	0	0	0	2 500
16		Breeders associations	58	58	0	0	58	58	0	0	0	0	0	0	58
17		Ministry of Agriculture	2 319	2 319	0	0	2 319	2 319	0	0	0	0	0	0	2 319
18		Ministry of Health	123	123	0	0	123	123	0	0	0	0	0	0	123
19	25	Local budgets	1 200	1 200	0	0	1 200	1 200	0	0	0	0	0	0	1 200
20		South Bohemian Region	40	40	0	0	40	40	0	0	0	0	0	0	40
21		České Budějovice (statutory city)	1 141	1 141	0	0	1 141	1 141	0	0	0	0	0	0	1 141
22		Vodňany (town)	19	19	0	0	19	19	0	0	0	0	0	0	19
23	28	Resources from abroad (obtained directly by public HEI)	19 848	19 848	0	0	19 848	19 848	0	0	0	0	0	0	19 848
24		HORIZON 2020	1 223	1 223	0	0	1 223	1 223	0	0	0	0	0	0	1 223
25		Erasmus (Centre for International Cooperation in Education – DZS)	13 385	13 385	0	0	13 385	13 385	0	0	0	0	0	0	13 385
26		Erasmus	1 792	1 792	0	0	1 792	1 792	0	0	0	0	0	0	1 792
27		Goethe institute	384	384	0	0	384	384	0	0	0	0	0	0	384
28		Other	3 064	3 064	0	0	3 064	3 064	0	0	0	0	0	0	3 064
29		T o t a l	727 563	727 486	7 709	7 709	735 272	735 195	1 356	86 048	0	52	25	0	735 195

Notes

(1) The aggregate data in columns a-f are transferred to the summary table 5.

(2) Provided: These are financial resources that were provided to the higher education institution in the calendar year pursuant to decisions and agreements on granting a subsidy (columns a, c, e).

(3) Used: These are financial resources that were used by the public HEI in the calendar year for a purpose in accordance with the decision or agreement on granting a subsidy (columns b, d, f).

(4) Capital asset regeneration fund (FRIM), fund for operational purposes (FPP), fund for earmarked financial resources (FÚUP), Section 18(6) of the Higher Education Act. These are resources that were not used in the calendar year, but were transferred to funds – they are part of the “used” resources that are indicated in this table (col. b, d, f).

(5) Column “k” indicates “total other non-public sources used” and it contains resources for the co-financing of the programmes/activities indicated in the different lines (from non-public sources only).

Table 5.b Financing of research and development in 2018
(excluding resources provided for EU operational programmes)

Line no.	Line no. in tab 5	Type of aid / programme title (1)	Resources from public sources current		Resources from public sources capital		Resources from public sources total		of which foreign sources (%) (4)	of which co-research provid. (5)	of which transfers to FÚUP (6)	Unused resources to be returned after project completion (6a)	Return of unused resources to expenditure account during the year	Return of unused resources to deposit account (7)	of which based on fin. settlement at project end (8)	Other non-public sources used (9)	Total resources used
			provided (2)	Used (3)	provided	used	provided	used									
			and	b	c	d	e=a+c	f=b+d									
1	12	Ministry of education, youth and sports	264 256	264 128	22 625	22 625	286 881	286 753	0	0	10 647	98	30	0	0	0	286 753
2		Institutional support (IS)	204 196	204 157	22 625	22 625	226 821	226 782	0	0	9 798	9	30	0	0	0	226 782
3		IS for long-term conceptual development of res. org.	204 022	204 022	22 625	22 625	226 647	226 647	0	0	9 798	0	0	0	0	0	226 647
4		IS for Czech Republic's international cooperation in R&D	174	135	0	0	174	135	0	0	0	9	30	0	0	0	135
5		Mobility of researchers – Germany	86	56	0	0	86	56	0	0	0	0	30	0	0	0	56
6		Mobility of researchers – Austria	88	79	0	0	88	79	0	0	0	9	0	0	0	0	79
7		Special-purpose support	60 060	59 971	0	0	60 060	59 971	0	0	849	89	0	0	0	0	59 971
8		SPS for national programme projects	20 821	20 821	0	0	20 821	20 821	0	0	0	0	0	0	0	0	20 821
9		National sustainability programmes – Cenakva II	20 821	20 821	0	0	20 821	20 821	0	0	0	0	0	0	0	0	20 821
10		SPS for international cooperation projects	1 319	1 230	0	0	1 319	1 230	0	0	29	89	0	0	0	0	1 230
11		Inter-Excellence (ACTION)	731	731	0	0	731	731	0	0	0	0	0	0	0	0	731
12		Inter-Excellence (COST)	588	499	0	0	588	499	0	0	29	89	0	0	0	0	499
13		SPS for Specific university research	37 920	37 920	0	0	37 920	37 920	0	0	820	0	0	0	0	0	37 920
14		SPS for Large infrastructures	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
15	19	Other state budget headings	161 015	159 489	0	0	161 015	159 489	0	44 123	2 439	494	769	263	280	0	159 489
16		Ministry of the Interior	1 359	1 359	0	0	1 359	1 359	0	0	29	0	0	0	0	0	1 359
17		Ministry of Agriculture	35 292	34 950	0	0	35 292	34 950	0	12 421	445	136	0	206	223	0	34 950
18		Ministry of Health	8 196	8 076	0	0	8 196	8 076	0	2 674	197	120	0	0	0	0	8 076
19		Ministry of Culture	2 377	2 192	0	0	2 377	2 192	0	0	55	185	0	0	0	0	2 192
20		Technology Agency of the Czech Republic (TA ČR)	8 311	7 542	0	0	8 311	7 542	0	501	179	0	769	0	0	0	7 542
21		Czech Science Foundation (GA ČR)	105 480	105 370	0	0	105 480	105 370	0	28 527	1 534	53	0	57	57	0	105 370
22	26	Local budgets	56	56	0	0	56	56	0	0	0	0	0	0	0	0	56
23		South Bohemian Region	56	56	0	0	56	56	0	0	0	0	0	0	0	0	56
24	29	Resources from abroad (obtained directly by public HEI)	10 431	10 431	0	0	10 431	10 431	0	0	0	0	0	0	0	0	10 431
25		7th FP	1 151	1 151	0	0	1 151	1 151	0	0	0	0	0	0	0	0	1 151
26		HORIZON 2020	9 280	9 280	0	0	9 280	9 280	0	0	0	0	0	0	0	0	9 280
27		T o t a l	435 758	434 104	22 625	22 625	458 383	456 729		44 123	13 086	592	799	263	280	0	456 729

(1) The aggregate data in columns a-f are transferred to the summary table 5.

(2) Provided: These are financial resources that were provided to the higher education institution in the calendar year pursuant to decisions and agreements on granting a subsidy (columns a, c, e).

(3) Used: These are financial resources that were used by the public HEI in the calendar year for a purpose in accordance with the decision or agreement on granting a subsidy (columns b, d, f).

(4) Of the total public resources provided and used to finance projects in the given category, this indicates the percentage of resources not coming from Czech public budgets – i.e. resources from EU public budgets and other foreign public sources.

(5) Indicates resources that were transferred to other co-researchers to implement projects/activities.

(6) Fund for earmarked financial resources (FÚUP) (Section 18(6) of the Higher Education Act. These are financial resources that were not used in the calendar year, but were transferred to FÚUP. They are part of the “used” resources that are indicated in this table.

(7) Indicates the total amount of the return of unused resources transferred to a deposit account.

(8) Indicates those resources from column “h” that were transferred to a deposit account during the financial settlement of the given year pursuant to Decree No. 367/2015 Sb., laying down the rules and deadlines for financial settlement of relations with the state budget (the Financial settlement decree) Ministry of agriculture – returned also CZK 17 thousand from FÚUP.

Table 5.c Financing of asset replacement programmes in 2018

Line no.	Line no. in tab	EDS identification number (ISPROFIN)	Action title	Resources from public sources current (1)		Resources from public sources capital		Resources from public sources total		Return of unused resources g=e-f	(CZK thousand)		
				provided (2)	used	Provided (2)	used	provided	used		Own used (3) h	Total other non-public resources used (4) i	Total resources used j=f+h+i
				and	b	c	d	e=a+c	f=b+d				
1		133D21Y001608	JU-EF-Renovation K 400	0	0	2 120	2 120	2 120	2 120	0	7 681	0	9 801
2		133D21Y001609	JU-EF-Revitalisation of the central part of the campus	0	0	0	0	0	0	0	75	0	75
2		133D21Y001610	JU-PF-Sports pavilion, phase II	1 206	1 206	141	141	1 347	1 347	0	709	0	2 056
3	10	Total (5)		1 206	1 206	2 261	2 261	3 467	3 467	0	8 465	0	11 932

Notes:

- (1) Indicates resources received/used by the public HEI in the given year in accordance with the Decision to grant a subsidy for the preparation and implementation of actions under asset replacement programmes
- (2) Indicates financial resources in an amount according to the issued calculations as at 31 December.
- (3) Indicates resources of the asset reproduction fund and operational resources fund of the public HEI
- (4) Indicates resources not included in the previous columns.
- (5) The aggregate figure from this table is automatically transferred to line 10 of the summary table

Table 5.d Financing of Structural Funds programmes in 2018

(CZK thousand)

Line no.	Line no. in tab 5	Operational programme / priority axis / area of intervention (1)	R&D (2)	Resources from public sources current		Resources from public sources capital		Resources from public sources total		of which EU resources (%) (5)	of which co-research provid. (6)	Unused public resources provided in the given	Return of unused resources (8)	Total other non-public resources used (9)	Total resources used
				provided (3)	Used (4)	provided	used	provided	used						
				a	b	c	d	e=a+c	f=b+d						
1	5	MEYS excl. R&D		226 494	118 429	173 681	138 052	400 175	256 481		0	143 694	0	0	256 481
2		OP RDE – Research, development and education		226 494	118 429	173 681	138 052	400 175	256 481		0	143 694	0	0	256 481
3		PA 1 – Strengthening capacity for high-quality research		0	0	0	0	0	0	0	0	0	0	0	0
4		PA 2 – Development of universities and human resources for R&D		124 912	78 790	150 424	134 465	275 336	213 255	85		62 081	0		213 255
5		PA 3 – Equal access to high-quality education		101 582	39 639	23 257	3 587	124 839	43 226	85		81 613	0		43 226
6	6	MEYS R&D		43 886	11 815	90 895	80 843	134 781	92 658		0	42 123	0	0	92 658
7		OP RDE – Research, development and education		43 886	11 815	90 895	80 843	134 781	92 658		0	42 123	0	0	92 658
8		PA 1 – Strengthening capacity for high-quality research	R&D	43 886	11 815	90 895	80 843	134 781	92 658	85		42 123	0		92 658
9		PA 2 – Development of universities and human resources for R&D		0	0	0	0	0	0	85	0	0	0	0	0
10		PA 3 – Equal access to high-quality education		0	0	0	0	0	0	85	0	0	0	0	0
11	15	Other state budget headings excl. R&D		4 021	4 079	113	113	4 134	4 192		0	-58	0	0	4 192
12		Ministry of Labour and Social Affairs		4 021	2 828	113	113	4 134	2 941		0	1 193	0	0	2 941
13		OP Employment		4 021	2 828	113	113	4 134	2 941	100		1 193	0		2 941
14		Ministry of Industry and Trade		75	0	0	0	75	0		0	75	75	0	0
15		OP EIC		75	0	0	0	75	0	85		75	75	0	0
16		Ministry of Agriculture		0	1 251	0	0	0	1 251		0	-1 251	0	0	1 251
17		OP Fisheries		0	1 251	0	0	0	1 251	85		-1 251	0		1 251
18	16	Other state budget headings R&D		0	0	0	0	0	0		0	0	0	0	0
19		-		0	0	0	0	0	0	0	0	0	0	0	0
20	22	Local budgets excl. R&D – ETC		0	16 633	0	74	0	16 707		3 624	-16 707	0	0	16 707
21		ETC Bavaria		0	13 701	0		0	13 701	85	3 624	-13 701	0		13 701
22		ETC Austria		0	2 932	0	74	0	3 006	85		-3 006	0		3 006
23	23	Local budgets R&D – ETC		0	11 450	0	2 577	0	14 027		0	-14 027	0	0	14 027
24		ETC Bavaria	R&D	0	8 417	0	2 577	0	10 994	85		-10 994	0		10 994
25		ETC Austria	R&D	0	1 638	0	0	0	1 638	85		-1 638	0		1 638
26		ETC Saxony	R&D	0	1 395	0	0	0	1 395	85		-1 395	0		1 395
27		T o t a l excl. R&D		230 515	139 141	173 794	138 239	404 309	277 380		3 624	126 929	0	0	277 380
28		T o t a l R&D		43 886	23 265	90 895	83 420	134 781	106 685		0	28 096	0	0	106 685
29		T o t a l EU SF		274 401	162 406	264 689	221 659	539 090	384 065	0	3 624	155 025	0	0	384 065

(1) The aggregate data in columns a-f are transferred to the summary table 5.

(2) For the area of support that is using R&D resources pursuant to Act No. 130/2002 Sb. on support for research and development, the following abbreviation is indicated: R&D.

(3) Indicates resources that were provided to the higher education institution in the given year pursuant to a Decision to grant a subsidy for the preparation and implementation of all projects under the operational programme and priority axis indicated.

(4) Indicates resources that were for the preparation and implementation of projects in accordance with the Decision in the given year. If they are higher than those provided, this is pre-financing of project expenditure; if the resources provided are higher than those used, these are advance payments for the implementation of projects that are registered in long-term advance payments.

(5) Of the total resources that were provided and used to finance projects in the given category, this indicates the percentage of resources coming from sources other than Czech public budgets – from the EU.

(6) Indicates resources that were transferred to other co-researchers to implement projects/activities.

(7) This is filled in, unless it is the last year of the project.

(8) This is filled in only in the last year of the project, or upon early termination of the project. This is an aggregate figure for all years of the project.

(9) Indicates resources that are not included in the previous columns.

Table 6 Overview of selected revenues for 2018

(CZK thousand)

Line no.	Selected activities		Revenues per year (1)		
			Main activity	Supplementary activities	Total
A	Knowledge transfer (1)		468	8 582	9 050
A.1	of which	Revenue from license agreements (2)	260	0	260
A.2		Revenue from contract research (3)	0	8 113	8 113
A.3		Paid training courses for employees of entities in the application sector (4)	208	308	516
A.4		Consultation and advice (5)	0	161	161
B	Revenue from own services (6)				0
C	Leases		4 348	5 755	10 103
C.1	of which	buildings, structures, halls	0	167	167
C.2		land	2 261	126	2 387
C.3		premises (7)	1 371	4 901	6 272
C.4		other	716	561	1 277
D	Revenue from sale of assets		1 260	311	1 571
D.1	of which	buildings, structures, halls	0	0	0
D.2		land	0	0	0
D.3		other (movable things, animals, licenses)	1 260	311	1 571
E	Gifts		960	36	996
F	Inheritance		0	0	0

Notes

(1) The figures are filled in in accordance with the accounting records of the HEI.

(2) **A license agreement** is defined as the grant of a right in the agreed scope and in the agreed territory to acquire or grant a license for one of the forms of intellectual and industrial property protection. License agreements are concluded in writing for patented inventions, i.e. registered utility models, industrial designs, topography of semiconductor products, new plant varieties and animal breeds, or trade marks. The licensor authorises the licensee to exercise intellectual and industrial property rights, in the agreed scope and in the agreed territory, and the licensee agrees to pay a certain amount (royalties) or provide other asset. The licensee shall not be charged with any infringement of intellectual property or copyright by the licensor.

(3) **Contract research** is commissioned research that is based on cooperation (interaction) and that specifically serves above all the research needs of entities from the application sector, where the higher education institution carries out the research for the application-sector entity according to its requirements and needs. For this research, the HEI receives financial resources from the entity. It typically involves larger projects, about rigid research and written report. Usually, contract research is commissioned by a specific external organisation (for its use). It is irrelevant whether the financial resources that are provided by the application-sector entity for such contract research come from public or private sources. Contract research cannot be considered to include cases where the HEI is the beneficiary of special-purpose support for applied research.

(4) **Paid training courses** enhancing the qualifications of employees of entities in the application sector (e.g. in-company training courses). Here, an entity in the application sector is understood to be a legal entity whose main activity is not research and development. It may be a business entity, a public authority, a non-profit organisation, etc. – always on the condition that its main activity is not research. Revenues will be included from those training courses that are “made to order”, i.e. in agreement with the organisation for its employees. This is not an assessment of the costs of the participants in training courses who are employed with a company that meets the above definition. On the contrary, these are courses that were developed in agreement with the selected company, because it wanted to train its employees.

(5) **Consultation and advice** is based on the provision of expert advice, opinion or activity that requires a high degree of intellectual input from the higher education institution to the client. For a fee and in accordance with market conditions, the HEI provides consulting and advisory services to entities in the application sector. The main desired output of the consultation is not to create new knowledge, but rather to gain an understanding of or insight into a particular situation.

(6) The line “**Revenue from own services**” includes revenues from the main and economic activities as indicated in the profit and loss statement in synthetic account 602 “Revenues from the sale of services”, excluding revenues from rent. In addition, where the higher education institution also accounts for revenues from rent in synthetic accounts other than account 602 Revenues from the sale of services, it shall indicate this information in the commentary for table 6 in the HEI annual report.

(7) The line “**Premises**” includes revenues from rent, unless these are for entire buildings, structures or halls.

Table 7 Revenues from fees and payments for other activities provided by the public higher education institution in 2018

(CZK thousand)

Line no.	Item	Revenue (1)	Of which scholarship fund – creation (1)	Number of students (2)	Average amount per student (3)
		a	b	c	d
1	Fees set pursuant to Section 58 of Act No. 111/1998 Sb.	5 958	10 705	10 383	–
2	fees for tasks associated with the admissions procedure (Section 58(1))	4631	–	9 283	0,50
3	fees for above-standard duration of study (Section 58(3))	-	10 705	838	12,77
5	fees for studying in a foreign language (Section 58(4))	1 327	–	262	5,06
6	Payments for other activities provided by the higher education institution (4) (5)	20 892	–	16 150	0,00
7	payments for the provision of LLL programmes (Section 60) excl.	15 799	–	8 302	1,90
8	payment for the provision of U3A	775	–	1 660	0,47
9	payments for other services	4 318	–	6 188	0,70
10	Total	26 850	10 705	26 533	–

Notes

(1) Indicates the total amount (in thousands of CZK) that was received from students/other learners within the given type of fee/payment for other activities provided by the public higher education institution, in the given calendar year.

(2) Indicates the number of students (or studies) or other learners who paid the fee/payment for other activities. In the case of other services for students, this is the number of services.

(3) The figure in each line of column “a” is divided by the number of students/learners in column “c”.

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

Check equality

col. “b” Total = linkage to scholarship fund (Table 11.c)

Table 8 Employees and wages and salaries for 2018

Table 8.a: Employees and wages and salaries (a detailed breakdown by source of financing – wages and salaries incl. OPC) (1)

(CZK thousand)

Line no.	Indicator		Source of financing																					
			Heading 333 – MEYS				R&D from other sources (excl. operational programmes)				EU operational programmes				Funds		Supplementary activities		Other sources		TOTAL			
			excl. R&D		R&D		R&D from national sources (2)		R&D from abroad		within the purview of MEYS		other providers		wages	OPC	wages	OPC	wages	OPC	wages	OPC	Wages (7)	OPC
			1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20		
1	academic personnel		212 112,58	8 549,68	66 781,68	1 098,67	23 513,35	1 170,65	646,66	0,00	18 450,48	1 084,19	2 911,83	61,85	6 292,85	385,42	2 593,43	131,87	4 657,74	588,15	337 960,60	13 070,49		
2	HEI researchers		3 583,27	110,71	18 688,63	592,25	20 656,73	169,45	641,54	3,21	9 391,13	117,61	2 030,97	224,91	497,40	132,47	191,31	6,75	722,49	63,19	56 403,48	1 420,55		
3	other		107 121,29	5 178,52	45 298,22	1 623,31	17 411,95	3 826,04	1 911,51	65,40	28 381,70	12 316,80	9 660,52	3 461,78	4 110,95	262,22	3 327,51	1 685,36	5 451,72	2 343,33	222 675,38	30 762,78		
4	dormitories and refectories		3 826,45	400,64	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	6 087,06	251,65	9 825,58	481,50	19 739,09	1 133,79		
5	TOTAL		326 643,59	14 239,54	130 768,54	3 314,24	61 582,03	5 166,13	3 199,72	68,62	56 223,31	13 518,61	14 603,32	3 748,55	10 901,20	780,11	12 199,31	2 075,63	20 657,53	3 476,18	636 778,54	46 387,60		

Table 8.b: Employees and wages and salaries (a detailed breakdown by academic category – excl. OPC)

(CZK thousand)

Line no.	Indicator		heading 333 – MEYS			other sources of HEI budget			TOTAL		
			Number of employees (3)	Wages	Average monthly wage (CZK)	Number of employees (3)	Wages	Average monthly wage (CZK)	Number of employees (3)	Wages	Average monthly wage (CZK)
			1	2	3=col.2/12/col.1*1000	4	5	6=col.5/12/col.4*1000	7	8	9=col.8/12/col.7*1000
1	teaching RD&I personnel		33,10	25 873,38	65 132 Kč	27,38	13 478,15	41 016 Kč	60,49	39 351,53	54 214 Kč
2	Professors		42,26	34 955,96	68 935 Kč	5,03	3 774,77	62 500 Kč	47,29	38 730,73	68 250 Kč
3	Associate Professors		110,75	69 643,34	52 403 Kč	14,77	9 980,20	56 301 Kč	125,52	79 623,55	52 862 Kč
4	Assistant Professors		330,01	146 546,55	37 006 Kč	44,67	24 139,75	45 033 Kč	374,68	170 686,30	37 963 Kč
5	Assistants		7,63	2 621,80	28 650 Kč	4,51	1 571,75	29 016 Kč	12,14	4 193,55	28 786 Kč
6	Lecturers		15,11	5 068,72	27 951 Kč	0,82	306,22	31 082 Kč	15,93	5 374,94	28 112 Kč
7	TOTAL		538,86	284 709,75	44 030 Kč	97,19	53 250,84	45 657 Kč	636,05	337 960,60	44 278 Kč
8	researchers (5)		43,87	22 604,74	42 939 Kč	78,81	33 798,74	35 740 Kč	122,68	56 403,48	38 315 Kč
9	other (6)		425,69	156 079,53	30 554 Kč	172,23	66 595,85	32 222 Kč	597,92	222 675,38	31 035 Kč
10	dormitories and refectories		15,69	3 826,45	20 324 Kč	65,38	15 912,64	20 283 Kč	81,07	19 739,09	20 291 Kč
11	TOTAL		1 024,10	467 220,46	38 019 Kč	413,61	169 558,1	34 162 Kč	1 437,72	636 778,54	36 909 Kč

Notes

(1) Wages = remuneration provided for work performed or in direct connection with work provided under employment, excl. social security and health insurance that is paid by the employer; OPC (Other Personnel Costs) only includes payments for work performed (contracts other than employment – DPP and DPČ), it does not include social security and health insurance paid by the employer.

(2) Includes resources from GA ČR, TA ČR, ministries and other national sources (excl. EU operational programmes).

(3) Number of employees = the average number of full-time equivalent employees. It includes the number of employees in each category for the entire year under review, converted to full-time equivalent employees, rounded to the nearest whole number. The number of employees in col. 1 is derived from the wages and salaries paid from heading 333–MEYS; in col. 4 it is derived from wages and salaries paid from other sources of the HEI budget.

(4) These are employees of the higher education institution who are classified as academic personnel by internal regulations of the higher education institution. In addition, their job description includes teaching or research activities; academic personnel does not include researchers who only do research at the HEI and do not teach at all. R&D personnel who are involved in teaching activities are included in the indicated categories of academic personnel.

(5) These are researchers whose employment with the higher education institution only involves research work. There are no engaged in teaching activities at all.

5211	636 778,54
52111	773,92
5212	46 387,60
Estimated items for 2018	40,00
Check P&L statement A.III.10	683 980,06

Table 9 Scholarships, bursaries and grants for 2018

(CZK thousand)

Line no.	Type of scholarship, bursary or grant	Resources				Total paid (2)	
		MEYS contribution/subsidy	HEI scholarship fund	Other (1)	TOTAL	Students	Other
		a	b	c	d=a+b+c	e	f
1	SCHOLARSHIPS, BURSARIES and GRANTS awarded and paid	86 827	12 633	9 638	109 098	109 098	0
2	for excellent study results pursuant to Section 91(2)(a)	0	2 121	0	2 121	2 121	0
3	for outstanding scientific, research, development, artistic and other creative results contributing to the deepening knowledge pursuant to Section 91(b)	624	698	0	1 322	1 322	0
4	intended for research, development and innovation activities pursuant to a special legal regulation, Section 91(2)(c)	18 057	0	705	18 762	18 762	0
5	in cases of students in a difficult social situation pursuant to	0	38	0	38	38	0
6	in cases of students in a difficult social situation pursuant to Section 91(3)	535	0	0	535	535	0
7	in cases deserving special consideration pursuant to Section 91(2)(e)	23 578	7 182	459	31 219	31 219	0
8	of which accommodation bursary	20 156	0	0	20 156	20 156	0
9	to support studies abroad pursuant to Section 91(4)(a)	3 556	220	8 474	12 250	12 250	0
10	of which IP, CRP	2 613	0	0	2 613	2 613	0
11	CEEPUS	0	0	8 474	8 474	8 474	0
12	(1)	0	0	0	0	0	0
13	to support studies in the Czech Republic pursuant to Section 91(4)(b)	555	0	0	555	555	0
14	of which AKTION	0	0	0	0	0	0
15	CEEPUS	9	0	0	9	9	0
16	(1)	0	0	0	0	0	0
17	for students of doctoral degree programmes pursuant to Section 91(4)(c)	39 922	2 374	0	42 296	42 296	0
18	other scholarships, bursaries and grants	0	0	0	0	0	0
19	of which (1)	0	0	0	0	0	0

Notes

(1) Other sources of financing are from the CEEPUS programme or own resources.

(2) The total amount paid in scholarships, bursaries and grants.

Table 10 Non-capital expenditures and revenues – dormitories and refectories (DaR) for 2018

Table 10.a Non-capital expenditures and revenues – catering

(CZK thousand)

Line no.	Refectories and other catering facilities based on contractual relationship	Total expenditures		Revenues							Net income		
		in main activity	in supplementary activities	in main activity				in supplementary activities			in main activity	in supplementary activities	
				from students	from employees	other	from MEYS subsidy	total	from external diners	other			total
		a	b	c	d	e	f	g	h	i	j	k	l=h-b
1	Refectory	21 948	13 566	10 385	2 043	2 979	5 858	21 265	15 666	165	15 831	-683	2 265
2								0			0	0	0
3	Total	21 948	13 566	10 385	2 043	2 979	5 858	21 265	15 666	165	15 831	-683	2 265

Table 10.b Non-capital expenditures and revenues – accommodation

(CZK thousand)

Line no.	Dormitories and other accommodation facilities operated by the public HEI	Total expenditures		Revenues							Net income		
		in main activity	in supplementary activities	in main activity				in supplementary activities			in main activity	in supplementary activities	
				from students	from employees	other	from MEYS subsidy	total	from external accommodated persons	other			total
		a	b	c	d	e	f	g	h	i	j	k	l=h-b
1	Dormitories	36 896	6 605	31 258	281	4 073	0	35 612	3 580	3 454	7 034	-1 284	429
2								0			0	0	0
3	Total	36 896	6 605	31 258	281	4 073	0	35 612	3 580	3 454	7 034	-1 284	429

TOTAL DaR	58 844	20 171	41 643	2 324	7 052	5 858	56 877	19 246	3 619	22 865	-1 967	2 694
------------------	---------------	---------------	---------------	--------------	--------------	--------------	---------------	---------------	--------------	---------------	---------------	--------------

727

Check equalities

The sum of the values of column “b”, or “c” for the catering area, and column “b”, or “c” for the accommodation area is equal to the sum of the values in line 0038, col. 1, or col. 2 of the profit and loss sub-statement (Table 2) for DaR as a component of the school.

The sum of the values of columns “h”, or “k” for the catering area, and columns “h”, or “k” for the accommodation area is equal to the sum of the values in line 0060, col. 1, or col. 2 of the profit and loss sub-statement (Table 2) for DaR as a component of the school.

Table 11 Funds for 2018 and proposed allocations to funds in the following year

(CZK thousand)

Line no.	Title of item	opening balance as at 1 Jan	generated		used (+)	balance as at 31 Dec	Proposed profit allocation to funds in the following year (1)
			Total (+)	of which profit allocation for previous year			
			a	b			
1	Total funds	612 405	381 828	7 323	413 229	581 004	
2	of which Reserve fund	65	0	0	0	65	0
3	Capital asset regeneration fund	249 690	263 718	6 745	359 752	153 656	6 677
4	Scholarship fund	37 861	10 705	–	12 633	35 933	0
5	Fund for bonuses	12 591	0	0	1 686	10 905	727
6	Fund for earmarked financial resources	29 097	14 238	–	13 570	29 765	0
6a	of which: for individual R&D projects or research plans	24 789	10 647	–	10 035	25 401	0
6b	other support from public resources	2 964	3 106	–	3 100	2 970	0
7	Social fund	0	0	–	0	0	0
8	Fund for operational purposes	283 101	93 167	578	25 588	350 680	1 528

Notes

(1) Until the annual report on financial management is discussed with MEYS, this is a proposal.

(2) The figures in shaded fields are transferred from the completed Tables 11.a to 11.g.

Check equality

The sum of the opening balances of funds as at 1 January of the year (field a1) is equal to the figure in line 0086, col. 1 in Table 1 – Balance sheet.

The sum of the closing balances of funds as at 31 December of the year (field e1) is equal to the figure in line 0086, col. 2 in Table 1 – Balance sheet.

Table 11.a Reserve fund for 2018

(CZK thousand)

Balance as at 1 Jan		65
Generated	from profit for previous year	0
	from capital asset regeneration fund	0
	from fund for bonuses	0
	from fund for operational purposes	0
	Total	0
Used	coverage of losses of prior accounting period	0
	to capital asset regeneration fund	0
	to fund for bonuses	0
	to fund for operational purposes	0
	other use (1)	0
	Total	0
Balance as at 31 Dec		65

Table 11.b Capital asset regeneration fund (FRIM) for 2018

(CZK thousand)

Balance as at 1 Jan		249 690
Generated	from depreciation	33 276
	from profit for previous year	6 745
	revenue from sale of long-lived intang. and t	0
	from the balance of the contribution	1 356
	net book value of long-lived intang. and tang	125
	total other revenues	209 487
	of which: contribution	5 489
	R&D subsidies excl. OP	20 547
	PROGFIN subsidies	2 261
	OP subsidies	172 373
	other subsidies	864
	other (co-research contracts)	7 953
	Total transfer from funds	12 729
	of which: from fund for bonuses	0
	from fund for operational purposes	12 729
from reserve fund	0	
Total	263 718	
Used	Total capital	353 210
	of which use: buildings	131 242
	machinery and equipment	215 087
	purchase of real estate	344
	other cap. uses – purchase of	6 479
	other cap. Uses – animals	58
	Transfer to co-researchers	0
	Total non-capital	0
	Total transfer to funds	6 542
	of which: to fund for bonuses	0
	to fund for operational purposes	6 542
	to reserve fund	0
Total	359 752	
Balance as at 31 Dec		153 656

Table 11.c Scholarship fund for 2018

(CZK thousand)

Balance as at 1 Jan		37 861
Generated	fees for studies pursuant to Section 58 of Act No. 111/81998 Sb. (1)	10 705
	tax-deductible expenses pursuant to Act No. 586/1992 Sb., on income taxes	0
	other revenues	0
	Total	10 705
Used	Total	12 633
Balance as at 31 Dec		35 933

Notes

(1) These are fees as defined in Section 58(3) of Act No. 111/1998 Sb.

Table 11.d Fund for bonuses for 2018

(CZK thousand)

Balance as at 1 Jan		12 591
Generated	from profit for previous year	0
	from reserve fund	0
	from capital asset regeneration fund	0
	from fund for operational purposes	0
	other revenues	0
	Total	0
Used	wages and salaries	1 686
	to reserve fund	0
	to capital asset regeneration fund	0
	to fund for operational purposes	0
	other uses	0
	Total	1 686
Balance as at 31 Dec		10 905

Table 11.e Fund for earmarked financial resources (FÚUP) for 2018

(CZK thousand)

	Item	Non-capital	Capital	Total
Balance as at 1 Jan	earmarked donations, Section 18(9)(a) of Act No. 111/1998 Sb.	900	0	900
	earmarked financial resources from abroad, Section 18(9)(b) of Act No. 111/1998 Sb.	444	0	444
	earmarked resources for R&D from heading 333-MEYS, Section 18(9)(c) of Act No. 111/1998 Sb.	23 960	829	24 789
	earmarked resources for R&D from from other support from public resources, Section 18(9)(c) of Act No. 111/1998 Sb.	2 964	0	2 964
	Total	28 268	829	29 097
Generated	earmarked donations, Section 18(9)(a) of Act No. 111/1998 Sb.	485	0	485
	earmarked financial resources from abroad, Section 18(9)(b) of Act No. 111/1998 Sb.	0	0	0
	earmarked resources for R&D from heading 333-MEYS, Section 18(9)(c) of Act No. 111/1998 Sb.	5 347	5 300	10 647
	earmarked resources for R&D from from other support from public resources, Section 18(9)(c) of Act No. 111/1998 Sb.	3 106	0	3 106
	Total	8 938	5 300	14 238
Used	earmarked donations, Section 18(9)(a) of Act No. 111/1998 Sb.	435	0	435
	earmarked financial resources from abroad, Section 18(9)(b) of Act No. 111/1998 Sb.	0	0	0
	earmarked resources for R&D from heading 333-MEYS, Section 18(9)(c) of Act No. 111/1998 Sb.	9 390	645	10 035
	earmarked resources for R&D from from other support from public resources, Section 18(9)(c) of Act No. 111/1998 Sb.	3 100	0	3 100
	Total	12 925	645	13 570
Balance as at 31 Dec	earmarked donations, Section 18(9)(a) of Act No. 111/1998 Sb.	950	0	950
	earmarked financial resources from abroad, Section 18(9)(b) of Act No. 111/1998 Sb.	444	0	444
	earmarked resources for R&D from heading 333-MEYS, Section 18(9)(c) of Act No. 111/1998 Sb.	19 917	5 484	25 401
	earmarked resources for R&D from from other support from public resources, Section 18(9)(c) of Act No. 111/1998 Sb.	2 970	0	2 970
	Total	24 281	5 484	29 765

Table 11.f Social fund for 2018

(CZK thousand)

Balance as at 1 Jan		0
Generated	Allocation pursuant to Section 18(12) of Act No. 111/1998 Sb.	0
Used	use (1)	0
		0
		0
		0
	Total	0
Balance as at 31 Dec		0

Note

(1) In 2018, USB did not generate a Social fund

Table 11.g Fund for operational purposes for 2018

(CZK thousand)

Balance as at 1 Jan		283 101
Generated	from the balance of the contribution	86 047
	from profit for previous year	578
	from capital asset regeneration fund	6 542
	from fund for bonuses	0
	from reserve fund	0
	other revenues	
Total		93 167
Used	for operating costs pursuant to internal regulations of HEI	12 859
	to capital asset regeneration fund	12 729
	to fund for bonuses	0
	to reserve fund	0
	other uses	0
Total		25 588
Balance as at 31 Dec		350 680

Notes to Financial Statements for 2018 (information pursuant to Section 30 of Decree No. 504/2002 Sb.)

para.	Definition of content of information:	Information about the entity in 2018
a)	Name and registered office of accounting unit, legal form Legal form, ID no. Main activity Economic activity Statutory body Self-governing academic bodies Other bodies of the public higher education institution Constituent parts of the public HEI (with no legal personality): Faculties: Organisational unit: Specialised units:	University of South Bohemia in České Budějovice, Branišovská 1645/31a, České Budějovice 370 05 Public higher education institution, ID no.: 60076658 activities Educational activities for remuneration, rental of real estate and other as mentioned in Rector's Decree No. R 335 of 26 October 2017 Rector: doc. Tomáš Machula Ph.D., Th.D. Academic Senate Rector Board of Trustees Bursar Faculty of Economics (FE) Faculty of Fisheries and Protection of Waters (FFPW) Faculty of Arts (FA) Faculty of Education (FEEd) Faculty of Science (FSc) Faculty of Theology (FT) Faculty of Health and Social Sciences (FHSS) Faculty of Agriculture (FAG) Academic library (AL) British Centre (BC) Information Technology Centre Goethe Centre (GC) Preschool facilities (PF) Dormitories and refectories (DaR)
b)	Information about the establishment of the accounting unit	The public higher education institution is established under Act No. 314/1991 Sb.
c)	Accounting period	1 January 2018 to 31 December 2018
d)	Accounting methods used Method of processing accounting records Place and method for storing accounting records Methods of valuation of assets and liabilities Methods of depreciation of assets Earnings after tax Accumulated depreciation of assets Allowances to assets Allowances (method of creation and amount) Method of conversion of data in foreign currencies to CZK Valuation methods used for items of assets and liabilities, including the method used to determine adjustments to value (whether temporary or permanent) and to convert foreign-currency assets and liabilities, indicating the exchange rate announced by the Czech National Bank and used as at the balance sheet date.	Act No. 563/1991 Sb., Decree No. 504/2002 Sb. incl. Czech Accounting Standards iFIS economic information system USB Rector's Office, in electronic form Act No. 563/1991 Sb., Decree No. 04/2002 Sb. Linear CZK 8 932.32 thous. Accumulated depreciation of assets is based on the linear depreciation of assets according to the depreciation plan of the accounting unit Not created Pursuant to Act No. 593/1992 Sb., on provisions for the determination of the income tax base, and Act No. 586/1992 Sb., on income taxes Exchange rates of CNB as of 31 Dec 2018 are used Items of assets are valued pursuant to Act No. 563/91 Sb., as amended Assets and liabilities in foreign currency: Cash on hand and current acc. in foreign currency: CZK 58 979 818.89 Receivables in foreign currency: CZK 1 227 291 Liabilities in foreign currency: CZK 1 329 943.19
e)	Determining the fair value of relevant assets and liabilities according to law	Pursuant to Section 25 of Act No. 563/1991 Sb., verification in the asset module of iFIS IS, list of assets as at 31 Dec 2018
f)	The amount and nature of each item of revenues and expenditures that are extraordinary in terms of their amount or origin	These are revenues and expenditures from ordinary activities
g)	Name, registered office and legal form of accounting unit in which the accounting unit is a partner with unlimited liability	-
h)	Individual items of long-lived assets (CZK thousand)	Balance of long lived assets as at 1 Jan 2018: 4 313 995 Increase in 2018: 352 333 Decrease in 2018: 41 046 Balance as at 31 Dec 2018 4 625 282 Amounts of allowances and accumulated depreciation as at 1 Jan 2018: 1 644 760 Increase in 2018: 153 089 Decrease in 2018: 41 046 Amounts of allowances and accumulated depreciation as at 31 Dec 2018: 1 756 803
i)	Total remuneration received by the auditor for the statutory audit of the annual financial statements	CZK 195 thous. excl. VAT

j)	Names of other accounting units in which the accounting unit – either itself or through a third party acting on its behalf and on its account – holds an interest, this interest may also be in the form of shareholding, indicating the extent of such interest, the number of shares, the nominal value and type of such shares, as well as the amount of the registered capital, equity, funds and profit or loss of that other accounting unit for the previous accounting period	see the list at the end of the Notes to the financial statements
k)	Payable liabilities from social security insurance and contribution to state employment policy as at 31 Dec 2018: Payable liabilities from public health insurance as at 31 Dec 2018: Payable liabilities from statutory liability insurance for employees Tax arrears with tax authorities having local jurisdiction, indicating (date of origin, amount)	Liabilities of CZK 19 119 068 were paid by payment deadline on 9 January 2019. Liabilities of CZK 8 409 822 were paid by payment deadline on 9 January 2019. The liability from statutory liability insurance for employees in an amount of 820 511 as at 31 Dec 2018 was paid on 9. Jan 2019 Road tax for 2018 – the liability from the annual tax statement amounted to CZK 5 746 and was paid on 23 Jan 2019. As at 31 Dec 2018, USB had an excessive deduction of CZK 896 710 due to VAT, which was paid in 2019. Withholding tax totalled CZK 492 177 and was paid on 9 Jan 2019. Income tax from employment in an amount of CZK 8 650 099 was paid on 9 Jan 2019.
l)	Number and nominal value of shares or interests or, where they have no nominal value, information on their valuation	---
m)	Amounts of debts that were incurred in the given accounting period and whose residual maturity as at the balance sheet date exceeds five years, as well as the amounts of all debts of accounting entities covered by a full guarantee given by that accounting entity, indicating the nature and form of the guarantee; this information is to be indicated separately for each creditor's item according to the balance sheet structure	---
n)	The total amount of financial and other liabilities not included in the balance sheet	---
o)	Net income broken down by main and economic activities, and for income tax purposes: accounting net income after taxes from main activity accounting net income after taxes from economic activity total accounting net income after taxes	 CZK 1 694 thous. CZK 7 238 thous. CZK 8 932 thous.
p)	Average registered number of employees in FTE Wages and salaries Statutory social security insurance Other social security insurance Statutory social expense Other social expense (incl. scholarships paid)	 1 437,72 CZK 683 980.05 thous. CZK 222 591.75 thous. --- CZK 212.49 thous. CZK 116 825.45 thous.
q)	The amount of specified remuneration and emoluments for the accounting period to members of statutory, supervisory and other bodies as laid down by the statutes, memorandum of association or other foundation document, due to their position, as well as the amount of arising or contractually agreed liabilities relating to the emoluments of former members of these bodies, indicating the total amount for each category of members	---
r)	Interests held by members of the accounting unit's executive, supervisory or other bodies, as laid down by the statutes, memorandum of association or other foundation document, and their family members in entities with which the accounting unit entered into business contracts or other contractual relationships during the accounting period reported on	---
s)	Amounts of advance payments, earnest payments and loans granted to members of the bodies referred to in point (q), indicating the interest rate, the key terms and conditions and, where applicable, the amounts paid, the debts received on their account as a type of guarantee, indicating the total amount for each category of members	---

t)	<p>Method of determining the income tax base, the tax concessions used, and the ways in which resources that had been obtained from tax concessions in previous tax periods were used in the current accounting period (5), broken down by individual tax periods according to the requirements of special legal regulations</p> <p>2014</p> <p>2015</p> <p>2016</p> <p>2017</p> <p>2018</p>	<p>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 discount was applied in determining the tax base, see below, and the resources thus saved are always used to cover expenditures related to the main activity in the following year.</p> <p>3 000 000 Kč</p> <p>3 000 000 Kč</p> <p>947 197 Kč</p> <p>0 Kč</p> <p>0 Kč</p>
u)	<p>Information about each significant item, from the balance sheet or profit and loss statement, where disclosure is material to the assessment of the accounting unit's financial position, assets and net income, unless this information is directly or indirectly apparent from the balance sheet and the profit and loss statement; for significant items of assets, increases and decreases will also be indicated, especially for significant items that are included in or offset against other items in the balance sheet or profit and loss statement and are not indicated separately in the balance sheet and profit and loss statement, such as a breakdown of long-term bank loans, including interest rates, and a description of collateral for loans, subsidies received for operating purposes or for the acquisition of long-lived intangible and tangible assets from the state budget, budgets of local self-governing units or state funds, indicating the amounts and sources of the subsidies</p>	<p>Information on subsidies provided is indicated in the Annual Report on Financial Management for 2018</p>
v)	<p>An overview of received and provided donations, the donors and recipients of these gifts, if they are significant items or if required by a special legal regulation</p>	<p><u>Received donations totalling CZK 996 thous.</u></p> <p>Significant:</p> <p>CZK 300 thous. – Tomáš Pacák, a donation for research at FSc – the Cancer Immunotherapy project</p> <p>CZK 200 thous. – E.ON Česká republika, s.r.o., a donation for the purchase of electronic information resources for AL</p> <p>CZK 116 thous. – League Against Cancer, a donation to FSc for the Immunotherapy of Pancreatic Adenocarcinoma project</p> <p>CZK 118 thous. – Nadace ČEZ Foundation – a donation for the project entitled Karlův hrádek u Purkarce (CZK 80 thous.) and for the purchase of a defibrillator (CZK 38 thous.)</p> <p>CZK 36 thous. – donations from individuals for an animal shelters</p> <p><u>Provided donations totalling CZK 200 thous.</u></p> <p>Significant:</p> <p>CZK 90 thous. – a donation to the Student Union of the University of South Bohemia for creating a website, organising lectures, seminars and workshops</p> <p>CZK 50 thous. – a contribution to the "Křiváčková Eliška" public collection</p> <p>CZK 20 thous. – the Partnership Foundation – a donation to implement the Josef Vavroušek Prize</p>
w)	<p>An overview of public collections pursuant to a special legal regulation, indicating the amounts collected and their purpose</p>	<p>The "Bible for the Deaf" public collection – balance as at 31 Dec 2018 – CZK 12 387.53</p> <p>The "Křiváčková Eliška" public collection – balance as at 31 Dec 2018 – CZK 141 323.32</p> <p>The "Disabled student" public collection – balance as at 31 Dec 2018 – CZK 102 754.63</p>
x)	<p>Method of settlement of net income from previous accounting periods, especially profit-sharing</p> <p>Retained earnings and losses, prior years, as at 31 Dec 2018:</p>	<p>Once approved by the USB AS, the net income for 2018 will be transferred to:</p> <p>Capital asset replacement fund (FRIM) in an amount of CZK 6 677 thous.</p> <p>Fund for operational purposes (FPP) in an amount of CZK 1 528 thous.</p> <p>Fund for bonuses (FO) of in an amount of CZK 727 thous.</p> <p>0,00 Kč</p>
y)	<p>Individual production quotas, an individual limit for premium rights not accounted for by the accounting unit</p>	<p>---</p>

Notes to the USB Financial Statements for 2018, item j)

1. Persons with a share in the entity – applicant - N/A

First and last name	individual/natural person (self-employed)
Birth number	
Permanent address	
Identification number	
Name	legal person
Registered office	
Identification number	

2. Persons in which the applicant has a share, the amount of the share

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

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

Name	Rybářské sdružení České republiky
Registered office	Lidická tř. 2156/108a, České Budějovice 7, 370 01 České Budějovice
Identification number	13497880
Share	6,7 %

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

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

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

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

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

Name	Bytové družstvo Vltava 33
Registered office	České Budějovice, Dlouhá 1133/33 PSČ 370 11
Identification number	25164961
Share	562/100000

3. *Entities that are in a business relationship with the applicant and that have benefited from the applicant's business or other gainful activities differently than any benefit that would be obtained between independent persons in normal business relationships under the same or similar conditions - IRRELEVANT*

First and last name	individual/natural person (self-employed)
Birth number	
Permanent address	
Identification number	
Name	legal person
Registered office	
Identification number	

A list of leased buildings and premises

Annex 13

No.	Building name	Owner of the building	The part using the object	Address
1	FSc – CAS – Libraries and classrooms	BC AV ČR v.v.i.	FSc	Braníšovská 31, 370 05 České Budějovice
2	FSc – CAS – administrative building	BC AV ČR v.v.i.	FSc	Braníšovská 31, 370 05 České Budějovice
3	FSc – CAS – automobile operation	BC AV ČR v.v.i.	FSc	Braníšovská 31, 370 05 České Budějovice
4	FHSS – Ema Destinová elementary school	Statut. město ČB	FHSS	Emy Destinové 1138/46, 370 05 České Budějovice
5	FHSS – Hospital, B. Němcové 54 - upper building	Nemocnice ČB a.s.	FHSS	B. Němcové 54, 370 05 České Budějovice
6	FHSS – Hospital, B. Němcové 54 - lower building	Nemocnice ČB a.s.	FHSS	B. Němcové 54, 370 05 České Budějovice
7	FFPW – Zámek	ÚSBE AV ČR v.v.i.	FFPW	Zámek 136, 373 33 Nové Hradý
8	FT - Dean's Office and educational Premises	Biskupství českobudějov.	FT	Kněžská 8, 370 01 České Budějovice
9	Greenhouse - Laboratory for Experimental Complex Systems	BC AV ČR v.v.i.	FFPW	Zámek bez č.p., 373 33 Nové Hradý
10	Labs – renovation	BC AV ČR v.v.i.	FFPW	Zámek bez č.p., 373 33 Nové Hradý
11	FSc – CAS – Libraries and classrooms	BC AV ČR v.v.i.	REK	Braníšovská 31, 370 05 České Budějovice
12	FSc - CAS-IPMB classroom	BC AV ČR v.v.i.	FSc	Braníšovská 31, 370 05 České Budějovice
13	FSc-CAS - Na Sádkách 7	BC AV ČR v.v.i.	FSc	Na Sádkách 7, 370 05 České Budějovice

Independent Auditor's Report

Recipient of report:	Academic Senate, Board of Trustees, and statutory body
Registered name of accounting unit:	University of South Bohemia in České Budějovice (hereinafter the Company)
ID no.:	60076658
Legal form:	public higher education institution
Scope of business and purpose of activities:	see the detailed information provided in the notes to the financial statements
Period or date of financial statements and annual report:	verification was carried out for the period from 1 January 2018 to 31 December 2018
Balance sheet date	31 December 2018

The subject-matter of the verification comprises the financial statements, notes thereto, and the annual report
Purpose of verification and type of audit: the statutory audit of the accuracy and completeness of the financial
statements intended for the Academic Senate, the Board of Trustees
and the statutory body

Audit Opinion

We have audited the accompanying financial statements of the Company prepared pursuant to Czech accounting legislation, which comprise the balance sheet as at 31 December 2018, the profit and loss statement, [the statement of cash flow] for the year ended on 31 December 2018, and the notes to these financial statements, including a description of significant accounting methods used and other explanatory information. Information about the Company is provided in the notes to these financial statements.

In our opinion, the financial statements give a true and fair view of the assets, liabilities and equity of the Company as at 31 December 2018, and of its expenditures, revenues and net income [and cash flows] for the year ended on 31 December 2018 in accordance with Czech accounting regulations.

Basis for Opinion

We conducted our audit in accordance with the Act on Auditors and Auditing Standards of the Chamber of Auditors of the Czech Republic (KA ČR) for auditing, consisting of International Standards on Auditing (ISAs) as amended, where applicable, by relevant application clauses. Our responsibilities under those regulations are described in more detail in the Auditor's Responsibility for the Audit of the Financial Statements section. We are independent of the Company in accordance with the Act on Auditors and the Code of Ethics adopted by the Chamber of Auditors of the Czech Republic and we have fulfilled our other ethical responsibilities in accordance with the above regulations. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information in the Annual Report

Other information is deemed to comprise the information included in the Annual Report other than the financial statements and our auditor's report. The management of the Company is responsible for the other information.

Our opinion on the financial statements does not cover the other information. However, in connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge of the accounting unit obtained in the audit or otherwise appears to be materially misstated.

Based on the procedures performed, to the extent we are able to assess it, we report that the other information describing the facts that are also presented in the financial statements is, in all material respects, consistent with the financial statements.

In addition, our responsibility is to report, based on the knowledge and understanding of the Company obtained in the audit, on whether the other information contains any material misstatement of fact. Within the above procedures, we have not identified any material misstatement of fact in the other information obtained.

Responsibility of the Company's Statutory Body for the Financial Statements

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

In preparing the financial statements, the statutory body of the Company is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern in notes to the financial statements and using the going concern basis of accounting unless the statutory body either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibility for the Audit of the Financial Statements

Our objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the above laws and regulations will always detect any material misstatement in the financial statements when it exists. Misstatements may arise due to fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

When conducting an audit in accordance with the above laws or regulations, we must exercise professional judgement and maintain professional scepticism throughout the audit. Also, it is our obligation to:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control by the responsible body.
- Obtain an understanding of the Company's internal control relevant to the audit to an extent that allows us to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control.
- Evaluate the appropriateness of the accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Company's statutory body in the notes to the financial statements.
- Assess the appropriateness of the statutory body's use of the going concern assumption in preparing the financial statements and, based on the audit evidence obtained, whether a material uncertainty exists relating to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the notes to the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions as to the Company's ability to continue as a going concern are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the notes thereto, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

It is our responsibility to inform the statutory body and the Board of Trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control, we identify during our audit.

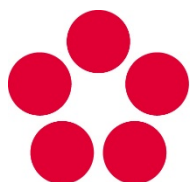
AUDIT Ortman s.r.o. An audit firm in the Czech Republic, registered by the Registration Court, maintained by the Regional Court in České Budějovice, sec. C, file no. 3760, registered with the Chamber of Auditors of the Czech Republic on 7 February 1994, licence no. 086, U Tří lvů 8, České Budějovice

On behalf of the firm, the report was prepared by:
Ing. Pavel Ortman, licence no. 1106, Firm Director

In České Budějovice on 24 May 2019

Annex: balance sheet
profit and loss statement
notes to the financial statements that were subject to verification





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

The 2018 Annual Report on Financial Management

List of Abbreviations

LIST OF ABBREVIATIONS

abbreviation	meaning
CF	cash flow
LLL	life-long learning
CR	Czech Republic
DKRVO	Long-term conceptual development of a research organisation
ERDF	European Regional Development Fund
ESF	European Social fund
EU	European Union
ETC	European Territorial Cooperation
FO	Fund for bonuses
FPP	Fund for operational purposes
FRIM	Capital asset regeneration fund
FÚUP	Fund for earmarked financial resources
GA CR	The Czech Science Foundation
GA USB	The Grant Agency of the University of South Bohemia in České Budějovice
IP	The Institutional Plan
IS	Information system
INV	investment funds
USB	The University of South Bohemia in České Budějovice
MEYS	The Ministry of Education, Youth and Sports
MoI	The Ministry of the Interior
MoA	The Ministry of Agriculture of the Czech Republic
MH	The Ministry of Health
NIV	Non-investment funds
OPC	Other personnel costs (Agreements to perform a job and agreements to work are not included)
OP EIC	Operational Programme Enterprise and Innovations for Competitiveness
OP SF EU	Operational Programmes under the Structural Funds of the European Union
OP RDI	Operational Programme Research and Development for Innovation
OP RDE	Operational Programme Research, Development and Education
OP E	Operational Programme Employment
PA	Priority axis / area
PROGFIN	Programme financing of asset reproduction
RIV	Register of information on outcomes
SF	Scholarship fund
SF EU	The Structural Funds of the European Union
U3A	University of the Third Age
R&D	research and development
R&D&I	Research, development and innovation
NI	Net income
HEI	Public higher education institution

The 2018 Annual Report on Financial Management of the University of South Bohemia in České Budějovice

is submitted by Doc. Tomáš Machula, Ph.D., Th.D., Rector

approved by the Academic Senate of the University of South Bohemia in České Budějovice on 11 June 2019

discussed by the Board of Trustees of the University of South Bohemia on 12 June 2019

Issued by: The University of South Bohemia in České Budějovice
Address: Branišovská 1645/31a, 370 05 České Budějovice
www: www.jcu.cz
Editorial board: Ing. Jiřinou Valentovou, Bursar, and coll.
Issue: June 2019

ISBN: 978-80-7394-750-7

Vision

By 2020, The University of South Bohemia aspires to be:

- a university which is of benefit to both the city and the region
- a highly sought-after, friendly university, as well as one of the top universities in the Czech Republic
- a university able to compete on both the European and global levels

Values

Professional

International

Open

Ambitious

Integrative

