

Summary of Financial Results 2023 and Budget Plan 2024

1) Executive summary of financial results 2023

- The 2023 budget at CZK 835 M reflected projected continued increase in energy prices and extraordinary higher co-financing of investments in the NPO project, which assumed involvement of financial reserves amounting.
- Total expenditure amounted CZK 824 M against the planned CZK 835 M. Lower spending of expenditures was achieved mainly thanks to favorable energy prices, which didn't follow the growing trend of 2022.
- The drawing of financial reserves was reflected in a decrease of financial funds, especially the Fund of operating resources that has fallen by CZK 29 M from CZK 116,6 M to CZK 87,7 M, see table 2.
- Net profit before taxation reached 8,3 M in 2023 CZK, see table 1. Economic profit is predominantly made by commercial activities of central laboratories for research services provision.

2) Budget plan 2024

- CEITEC will operate with a higher budget in 2024 than in 2023, at CZK 885 M, see table 3. Net Institutional subsidy grows as a result of a slight increase of total allocation at the MU level and a decrease of CEITEC contribution in the central budget of MU. Net increase reaches 4,7 %.
- An increase is expected in international grants (30 %) and operational programs project are increasing from CZK 12,6 M in 2023 at CZK 56,4 M in 2024.
- In 2023 CEITEC introduced new institutional funding rules for research groups with effect from 2024. The institutional budget of the research group is made by flat contribution for all research groups considering only the workload of RG leaders. The lump sum contribution is 2,9 million CZK annually (approximately 115,000 EUR) for RGs whose leader is full-time at CEITEC. The total allocation for the RGs increases by 9,5 % and amounts to CZK 74,3 million, see table 6.
- In 2024, CEITEC has to reckon with a higher energy cost due to the higher fixed price of electricity contracted at MU and the jump rise of regulated distribution rates set by national authorities. The annual increase of electricity cost may reach 35 % in total. Despite the rise of energy costs, the Institutional expenditures as a whole shall be lower than in 2023 due to lower planned expenditures on co-funding of operational program projects.
- As in 2023, CEITEC expects to draw the financial reserves accumulated in previous years. Spending of reserves may reach CZK 40 M.

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Adjusted Profit and Loss Account

Table 1

Revenue (Million CZK)	2022				2023			
	Total	%	Statutory Activities	Supplementary Activities	Total	%	Statutory Activities	Supplementary Activities
Subsidy and public grants	667,2	74,5	667,2	0,0	458,4	59,3	458,4	0,0
Revenue from sales of own products and services	24,0	2,7	2,0	22,0	25,6	3,3	2,5	23,1
Funds-spending	25,3	2,8	25,3	0,0	121,3	15,7	121,3	0,0
Depreciation (public)	151,2	16,9	151,2	0,0	142,2	18,4	142,2	0,0
Other financial revenues (penalties, interests, selling of assets)	28,1	3,1	27,8	0,3	25,7	3,3	25,6	0,1
Total Revenue	895,9	100,0	873,6	22,3	773,2	100,0	750,0	23,2

Expenditure (Million CZK)	2022				2023			
	Total	%	Statutory Activities	Supplementary Activities	Total	%	Statutory Activities	Supplementary Activities
Personal expenditure	336,19	37,9	333,98	2,2	342,30	44,8	339,86	2,4
Salaries	242,2	27,3	240,74	1,5	248,0	32,4	246,20	1,8
Expenditure on agreement outside the empl. relationship	6,9	0,8	6,73	0,2	5,1	0,7	5,08	0,0
Social security, health and social insurance incl. social fund	87,0	9,8	86,51	0,5	89,2	11,7	88,58	0,6
Consumption of material	91,97	10,4	85,74	6,2	101,40	13,3	95,60	5,8
Repairing and maintenance	25,54	2,9	25,07	0,5	24,50	3,2	23,00	1,5
Travel expenditure	8,78	1,0	8,68	0,1	10,55	1,4	10,43	0,1
Consumption of energy	48,66	5,5	48,66	0,0	40,35	5,3	40,35	0,0
Scholarships and bursaries	5,68	0,6	5,68	0,0	6,19	0,8	6,19	0,0
Other expenditure incl. Services	50,69	5,7	46,40	4,3	47,38	6,2	42,14	5,2
Transfers to partners	0,00	0,0	0,00	0,0	0,00	0,0	0,00	0,0
Depreciation (non-public)	7,48	0,8	7,48	0,0	8,06	1,1	8,06	0,0
Depreciation (public)	151,22	17,1	151,22	0,0	142,18	18,6	142,18	0,0
Levy to central university funds	24,65	2,8	24,65	0,0	14,20	1,9	14,20	0,0
Funds-accumulation	135,40	15,3	135,40	0,0	27,79	3,6	27,79	0,0
Total Expenditure	886,3	100,0	872,96	13,3	764,9	100,0	749,80	15,1
Profit/Loss Before Taxation	9,6		0,6	9,0	8,3		0,2	8,1

Balance of Funds

Table 2

Balance of Funds (Million CZK)	Initial Balance	Accumulation	Spending	Final Balance
	As of January 1 2023	Total (+)	Total (+)	As of December 31 2023
	(a)	(b)	(e)	(f) f=a+b-e
Reserve fund	31,62	7,90		39,52
Fund of operational resources	116,60	0,10	28,94	87,76
Social fund	0,00	2,48	2,48	0,00
Fund of resources of defined purpose	176,61	29,06	110,75	94,92
of which: national and foreign grants	168,53	28,16	102,67	94,02
of which: institutional sources	8,08	0,90	8,08	0,90
Capital assets regeneration fund	22,77	3,96	4,07	22,66
Total Funds	347,60	43,50	146,24	244,86

Structure of Revenue in 2023-2024

Table 3

Revenue (Million CZK)	Budget 2023		Budget plan 2024		
	Plan	Spending	Total	Current year revenue	Funds
Non-Investment					
Gross institutional funding	245,7	197,7	219,7	179,5	40,2
International grants	62,3	69,0	92,4	92,4	0,0
National grants	239,7	226,0	202,1	196,1	6,0
Other non-public revenues (financial gifts, penalties, fees)	0,0	2,6	0,0	0,0	0,0
Commercial income	29,0	23,6	25,0	25,0	0,0
National Recovery Plan (NPO)	29,8	34,5	60,1	57,3	2,8
"Research Infrastructure" Projects	78,2	75,2	71,7	69,2	2,5
Operational Program VV	9,0	12,6	56,4	56,4	0,0
Internally invoiced goods and services	0,0	2,0	2,0	2,0	0,0
Total Non-Investment Revenue	693,7	643,2	729,4	677,9	51,5
Investment					
Investment Revenue	141,7	180,8	155,6	155,6	
Total Revenue (Investment and Non-Investment)	835,4	824,0	885,0	833,5	51,5

Structure of Expenditure in 2023-2024

Table 4

Expenditure (Million CZK)	Budget 2023		Budget 2024	
	Plan	Spending	Plan	Spending
Total Institutional Expenditure (Non-Investment and Investment)	249,6	230,4	231,5	
Non-Investment	221,5	202,4	224,8	
<i>Contribution to the centralised funds of MU</i>	56,7	56,6	52,1	
Building expenditure	85,6	65,4	86,7	
Administration	62,0	62,3	67,0	
Other indirect expenditure	17,2	18,1	19,0	
Investment	28,1	28,0	6,7	
Total Research Expenditure (Non-Investment and Investment)	585,9	576,7	650,6	
Non-Investment	444,2	432,5	501,7	
Research groups	338,0	332,1	398,0	
Core facilities and services	106,2	100,4	103,7	
Investment	141,7	152,8	148,9	
Total Non-Investment Expenditure (Research + Institutional)***	665,7	634,9	726,5	
Total Investment Expenditure (Research + Institutional)	169,8	180,8	155,6	
Total Expenditure (Institutional, Research, and Undistributed Institutional Source)	835,5	815,7	882,1	

Breakdown of Institutional costs 2023-2024

Table 5
CZK

INSTITUTIONAL COSTS	2023	2023	2024
	Plan	Spending	Plan
Building costs	85 587 000	65 430 472	86 675 000
University Campus - Bohunice incl. Reapairs, maintenance	82 175 000	61 864 134	82 785 000
IT costs	3 412 000	3 566 338	3 890 000
Other institutional costs	17 233 352	18 056 830	18 989 100
Consortium costs	450 000	375 920	500 000
Ineligible costs of projects (exchange rate loss, etc.)	1 000 000	2 210 033	1 500 000
Health/Safety, other social	1 559 600	2 610 405	2 190 000
HR development (advertising, HR award activities)	1 200 000	723 028	1 200 000
Meal vouchers/allowance and Pension social fund	8 354 412	7 410 844	7 627 100
Depreciation of fixed assets	1 425 840	1 424 739	1 450 000
Electronic sources	850 000	666 955	850 000
PR, marketing, events	1 393 500	828 748	1 992 000
Co-funding of NPO - noninvestment	0	0	0
Co-funding of OP RDI - noninvestment	0	378 878	680 000
Director's Fund	1 000 000	1 427 280	1 000 000
Administration costs incl. Director's office	62 000 000	62 271 879	67 000 000
Personal costs	60 000 000	60 842 000	65 000 000
Operating costs	2 000 000	1 429 879	2 000 000
Investment	28 140 000	27 952 774	6 721 590
Co-funding of OP RDI	0	14 584	5 921 590
Co-funding of NPO	25 140 000	26 086 026	0
Centralized investments	3 000 000	1 852 164	800 000
Total	192 960 352	173 711 956	179 385 690

Model budget allocation to research groups 2024

Table 6

CZK

Group code	RG Name	Total budget 2023	RG budget 2024 calculated according the novel budget rules	Final budget 2024 incl. compensation of decreasing budget, if relevant.
711000	Structural Biology	100 000,00	100 000	100 000
711004	RG Michaela Wimmerová	1 961 284	2 175 000	2 175 000
711007	RG Petr Skládal	2 273 057	0	0
711008	RG Lukáš Židek	2 218 852	2 538 000	2 538 000
711009	RG Peter Lukavský	2 228 481	2 500 000	2 500 000
711011	RG Richard Štefl	2 114 694	2 900 000	2 900 000
711013	RG Pavel Plevka	2 721 840	2 900 000	2 900 000
711017	RG Radek Marek	2 738 270	2 900 000	2 900 000
711018	RG Lukáš Trantírek	2 460 175	2 900 000	2 900 000
711019	RG Konstantinos Tripsianes	2 221 724	2 900 000	2 900 000
711020	RG Vácha Robert	2 502 364	2 900 000	2 900 000
711027	RG Gabriel Demo	2 000 000	2 000 000	2 000 000
711029	RV Petr řešina	1 300 000	1 700 000	1 700 000
712000	Genomics and Proteomics of Plant Systems	100 000,00	100 000	100 000
712002	RG Martin Lysák	3 121 567	2 900 000	3 122 000
712003	RG Jan Hejálko	2 384 108	2 900 000	2 900 000
712004	RG Robert Boisivon	2 174 304	2 900 000	2 900 000
712006	RG Zbyněk Zdráhal	2 588 482	2 900 000	2 900 000
712007	RG Tomasz Nodzyński	2 241 682	1 500 000	1 500 000
712008	RG Jiří Fajkus	2 582 051	2 900 000	2 900 000
712009	RG Karel Říha	2 431 248	2 900 000	2 900 000
713000	Molecular Medicine	100 000,00	100 000	100 000
711005	RG Štěpánka Vaňáčková	2 230 910	2 900 000	2 900 000
713003	RG Šárka Pospíšilová	3 331 923	2 900 000	3 332 000
713006	RG Dalibor Blažek	2 311 009	2 900 000	2 900 000
713009	RG Ondřej Slabý	2 090 058	1 813 000	2 091 000
713012	RG Mary O'Connell	2 613 619	2 900 000	2 900 000
713013	RG Marek Mráz	2 414 177	2 900 000	2 900 000
713014	RG Šmída Michal	2 186 829	2 900 000	2 900 000
714000	Brain and Mind Research	100 000,00	100 000	100 000
714004	RG Milan Brázdil	1 808 589	1 722 000	1 809 000
714005	RG Irena Rektorová	1 886 197	1 450 000	1 887 000
714006	RG Ivan Rektor	2 391 004	2 900 000	2 900 000
Total		67 928 497	72 898 000	74 354 000

Budget Programmes 2024	3 350 000
Ph.D. school - scholarship	2 500 000
Bridge fund/Interdisciplinary program	350 000
Institutional prizes	200 000
Visiting	150 000
D.Chudakov (RG Šárka Pospíšilová)	150 000
Core facility contributions	3 000 000
Bioinformatics	1 500 000
Plant Science	1 500 000

Summary of the RGs budget in 2024	80 704 000
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Chart 1 Budget 2024 (noninvestment) - Structure of Revenue

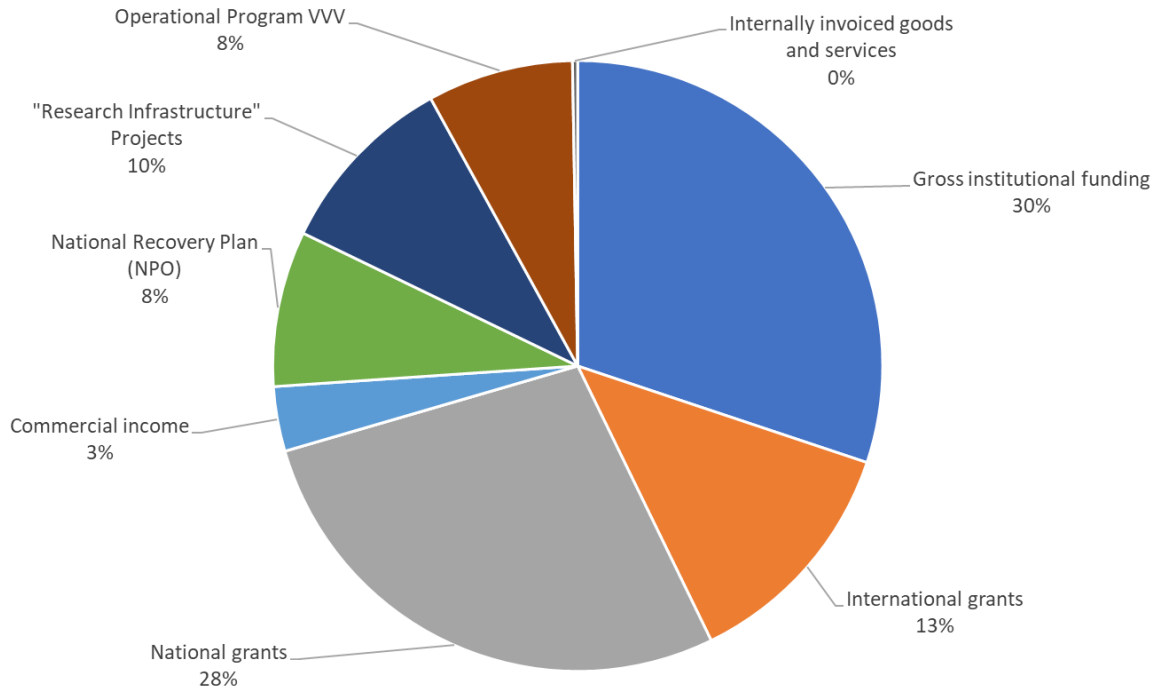


Chart 2 Budget 2023 (noninvestment) - Structure of Expenditure

