



INSTITUTE OF CHEMICAL PROCESS FUNDAMENTALS of the
CAS, v. v. i.

Internal Directive No. 3 BOOKKEEPING

Chart of Accounts

This directive is created in accordance with the relevant provisions:

- Act No. 563/1991 Coll., on accounting, as amended,
- Decree No. 504/2002 Coll.
- Czech accounting standards
- Act No. 586/1992 Coll., on income taxes, as amended .

Article 1 General part

The accounting unit creates a chart of accounts in accordance with the indicative chart of accounts.

The main aspect for the correct capture of accounting operations is the division of accounts into:

- balance sheet** – these are accounts that are used to capture and monitor the states and movements of assets and liabilities,
- profit and loss accounts** – the costs and revenues of the accounting unit are monitored on these accounts,
- closing** – serves to close and open balance sheet and profit and loss accounts,
- off-balance sheet** – important facts for both accounting units and third parties are monitored here.

Operations on the accounts listed under letters a) to d) are recorded by the accounting unit on synthetic accounts created for individual account groups within individual account classes. These accounts are further divided into analytical accounts.

- **Synthetic account** – these accounts record the state and movement of assets and other assets, liabilities and other liabilities, costs and revenues, and the economic result.
- **Analytical account** – this is a more detailed breakdown of the data shown on the synthetic accounts. Another criterion for determining analytical accounts is the tax point of view.

Within synthetic accounts, the accounting unit creates analytical accounts. When creating analytical accounts, it takes into account the following aspects, if they are not already taken into account directly by synthetic accounts:

- breakdown according to individual types of property, materially responsible persons and places of storage or location when accounting for property ,
- breakdown of liabilities according to individual creditors,
- breakdown according to the temporal aspect of receivables and liabilities, i.e. according to § 19, paragraph 7 of the Act on Accounting, as amended, on short-term or long-term receivables and liabilities,



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- d) breakdown into Czech and foreign currency in the cases specified in Section 4, Paragraph 12 of the Accounting Act , as amended,
- e) breakdown according to financial statement items (including requirements for drawing up an appendix) ,
- f) breakdown for tax purposes; i.e. for the transformation of the accounting result of the economy before taxation to the tax base defined by the Income Tax Act, especially with regard to expenses for achieving, securing and maintaining income and taxable income for the purposes of value added tax, consumption taxes, etc.,
- g) breakdown for settlement purposes with social security and health insurance institutions,
- h) breakdown in terms of financial management needs of the accounting entity,
- i) segmentation according to the requirements of external users of accounting data, especially banks, stock exchanges, state authorities - contacts.

Article 2 Internal adjustment


- 1) ÚCHP is a public research institution established by the Academy of Sciences of the Czech Republic and therefore takes into account the recommended chart of accounts.
- 2) ÚCHP will create an accounting schedule that will be based on the requirements of the economic department of KAV.
- 3) If necessary, the accounting schedule will be expanded to include additional accounts, but in no case may the accounting entity cancel accounts that have already been charged to in the given period during the accounting period. If there are no legislative changes in the following accounting period, or a change in activity in the accounting unit, there is no need to create a new accounting schedule.
- 4) The final accounting schedule for the relevant accounting period will be based on the financial statements.

The chart of accounts will be dealt with in the annex to this directive.

Article 3 Final Provisions

- 1) This directive supersedes all previous versions of related internal regulations.
- 2) The Chief Accountant is responsible for updates.
- 3) Compliance with this directive is checked by the head of the technical and economic administration.
- 4) **This directive enters into force on January 1, 2023 .**

In Prague, June 1, 2023
Item no. UCHP-103/POD-2023


Ing. Michal Šyc, Ph.D.
director of the institute



Annex no. 1
Internal Directive No. 3
Chart of Accounts

Account schedule from 01.01.2023

SÚ	AU	Name	Type
012	000	Research and development	A
013	000	Software	A
014	000	Royalties	A
018	000	Minor fixed intangible assets	A
019	000	Other long-term intangible assets	A
021	000	Buildings, Constructions	A
022	000	Separate chattels	A
025	000	Cultivation units of permanent stands	A
028	000	Minor tangible fixed assets	A
029	000	Other long-term tangible assets	A
031	000	Grounds	A
032	000	Artwork and objects	A
041	000	Unfinished debt . hmm . property	A
042	000	Unfinished debt . mass property	A
051	000	Deposits provided on DNM	A
052	000	Deposits on DHM provided	A
067	000	Other long-term loans	A
069	000	Other long-term financial assets	A
072	000	Corrections to them . R&D results	P
073	000	Software fixes	P
074	000	Justifications for Valuable Rights	P
078	000	Corrections to minor DNM	P
079	000	Corrections to the other DNM	P



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SÚ	AU	Name	Type
081	000	Repairs to buildings	P
082	000	Excuses for aloneness . mov . things	P
088	000	Allowances for small DHM	P
089	000	Corrections to other DHM	P
111	000	Acquisition of material	A
112	101	General stock	A
112	102	Iron storage	A
119	000	Material on the way	A
121	000	Work in progress	A
122	000	Semi-finished products of own production	A
123	000	Ware	A
124	000	Young and other animals and their groups	A
131	000	Procurement of goods	A
132	000	Goods in stock and in stores	A
139	000	Goods on the way	A
211	101	Cash register CZK	A
211	102	Cash desk EUR	A
211	103	Cashier USD	A
211	104	GBP checkout	A
211	105	Cash register CHF	A
212	000	Values	A
221	001	BÚ ČSOB CZK	A
221	002	BÚ ČSOB payment cards	A
221	003	BÚ ČSOB social fund	A
221	004	BÚ ČSOB EUR	A
221	005	BÚ ČSOB MPO FV40252	A
221	006	BÚ ČSOB MPO FV40126	A
221	007	BÚ ČSOB savings account	A
221	008	BÚ ČSOB term deposit	A
221	009	BÚ ČSOB savings account EUR	A
221	101	BÚ CNB limits	A
221	102	BÚ CNB grants	A
221	201	BÚ KB operation CZK	A
221	202	BÚ KB payment cards	A



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SÚ	AU	Name	Type
221	203	BÚ KB EUR	A
221	204	BÚ KB MPO TRIO 641115	A
221	205	BU KB MPO TRIO 641116	A
221	206	BU KB ACTRIS 241091	A
221	207	BÚ KB MPO TRIO 541095	A
221	208	BÚ KB MPO TRIO 094005	A
221	209	BÚ KB OP VVV DMS	A
221	210	BÚ KB MPO TRIO 541094	A
262	000	Money on the way	A
311	101	Domestic customers	A
311	201	Foreign customers	A
311	900	Customers - long-term receivables	A
314	101	Operational backups provided	A
314	900	Long-term operational backups provided	A
316	101	Other receivables	A
316	102	Claims of Abertama	A
316	103	Refund claims	A
316	900	Other long-term receivables	A
321	101	Domestic suppliers	P
321	201	Foreign suppliers	P
324	000	Deposits received	P
324	900	Long-term advances received	P
325	000	Other commitments	P
331	101	Wages - employees	P
331	201	Wages - payment to the account	P
331	202	Wages - paid in cash	P
331	203	Wages - payment to a foreign account	P
333	101	Other obligations to employees	P
333	110	Wages - other liabilities	P
333	120	Deduction for food stamps	P
333	130	Rent	P
333	140	Other deductions	P
335	010	Permanent deposits for minor issues	A



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335	020	Advances for minor issues	A
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SÚ	AU	Name	Type
335	110	Domestic travel deposit	A
335	120	Foreign travel deposit	A
335	201	Salary advance by bank transfer	A
335	202	Salary advance in cash	A
335	250	SF - share of the amount of the employee	A
335	410	SF loans	A
335	420	Deduction of recreation surcharge to SF	A
335	430	Deduction for sports	A
335	440	Deduction for food stamps	A
335	450	Deduction for lunches	A
335	470	Deduction for private telephones	A
335	480	Deduction for private PHM	A
335	490	Other deductions	A
335	500	Loan repayment deduction from SF	A
335	510	Deduction for private travel insurance	A
335	600	Trade receivables .	A
335	601	Trade receivables - SF	A
335	870	Rent	A
335	880	Wages - loans	A
336	111	Social insurance - receivables	P
336	112	Health insurance - receivables	P
336	121	Social insurance - liabilities	P
336	122	Health insurance - obligations	P
341	101	tax - liability to the FU	P
341	201	tax - claim for FU	P
342	101	Advance tax	P
342	201	Withholding tax	P
342	301	Other direct taxes - liability	P
342	401	Other direct taxes - receivable	P
343	010	VAT-performed-domestic- 10%	P
343	015	VAT-performed-domestic- 15%	P
343	021	VAT-performed-domestic- 21%	P



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343	023	VAT-received-goods-at-home.RCH- 21%	P
343	033	VAT-received-services-domestic.RCH- 21%	P

SÚ	AU	Name	Type
343	035	VAT-received-services-domestic.RCH- 15%	P
343	111	VAT settlement	P
343	210	VAT-accepted-domestic- 10% -full	P
343	211	Ratio - domestic - 10%	P
343	216	VAT-accepted-domestic- 15% -full	P
343	217	Ratio - domestic - 15%	P
343	218	VAT-deficient- 15% -full	P
343	224	VAT-accepted-domestic- 21% -full	P
343	225	Ratio - domestic - 21%	P
343	226	Claim full-goods-received-by-this.RCH- 21%	P
343	227	Ratio-receipt-of-goods-within.RCH- 21%	P
343	228	VAT-deficient- 21% -full	P
343	234	Entitlement full-accepted-service-with-this.RCH- 21%	P
343	236	Ratio-receipt-of-domestic-services.RCH- 21%	P
343	237	Ratio-receipt-of-domestic-services.RCH- 15%	P
343	238	Entitlement full-accepted-service- here.- RCH- 15%	P
343	310	VAT-received-goods-EU- 10%	P
343	315	VAT-received-goods-EU- 15%	P
343	321	VAT-received-goods EU- 21%	P
343	330	VAT-received-services-EU- 10%	P
343	335	VAT-accepted-services-EU- 15%	P
343	341	VAT-received-services-EU- 21%	P
343	410	Claim full-goods- acc.- EU-10%	P
343	411	Ratio-goods- receipt.- EU-10%	P
343	416	Claim full-goods- acc.- EU-15%	P
343	417	Ratio-goods- receipt- EU-15%	P
343	422	Claim full-goods- acc.- EU-21%	P
343	423	Ratio-goods- inc.- EU-21%	P
343	430	Entitlement full-service- acc.- EU-10%	P
343	431	Ratio-service- receipt- EU-10%	P



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343	436	Entitlement full-service- acc.- EU-15%	P
343	437	Service- receipt ratio- EU-15%	P
343	442	Entitlement full-service- acc.- EU-21%	P
343	443	Service- receipt ratio- EU-21%	P

SÚ	AU	Name	Type
343	510	VAT-received-import-goods- 10%	P
343	515	VAT-received-import-goods- 15%	P
343	521	VAT-received-import-goods- 21%	P
343	530	VAT-received-import-services- 10%	P
343	535	VAT-received-import-services- 15%	P
343	541	VAT-received-import-services- 21%	P
343	610	Claim full - import - receipt - goods - 10%	P
343	611	Ratio-import- receipt- goods-10%	P
343	616	Claim full - import - receipt - goods - 15%	P
343	617	Ratio-import- receipt- goods-15%	P
343	622	Claim full-import- receipt- goods-21%	P
343	623	Ratio-import- receipt- goods-21%	P
343	642	Claim full - import - receipt - services - 21%	P
343	643	receipt- services ratio -21%	P
345	101	tax - liability	P
345	102	tax - liability	P
345	103	Other taxes and fees - liability	P
345	201	tax - receivable	P
345	202	tax - claim	P
345	203	Other taxes and fees - receivable	P
346	110	Operating subsidies from central institutions	P
346	113	grant - principal investigator	P
346	114	NIV subsidy - part for co-recipients	P
346	115	Grant IV - main investigator	P
346	116	NIV subsidy - co-recipient	P
346	117	Subsidy IV - part for co-recipients	P
346	120	Operating subsidies from local institutions	P
346	130	Operating subsidies from international providers	P



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346	210	Investment. subsidies from government institutions	P
346	220	Investment subsidies from local institutions	P
346	230	Investment subsidies from international providers	P
347	101	Received advance for NIV subsidy (reş ., spol .)	P
347	150	Received advance on NIV subsidy co-income	P
347	201	Received advance for IV subsidy (you say, together)	P

SÚ	AU	Name	Type
347	800	Return of NIV subsidy	P
347	900	Vratka IV subsidy	P
358	000	Receivables from participants of sdr .	A
378	101	Receivables of the institution - settlement of services	A
378	102	Claims of the institution - telephones, internet	A
378	103	Claims of the constitution - security	A
378	104	Claims of the institution - water and sewage	A
378	105	Claims of the institution - gas	A
378	106	Claims of the institution - electricity	A
378	107	Claims of the constitution - revision, maintenance electricity	A
378	108	Claims of the institute - fire detectors	A
378	111	Charge for VAT - time of resolution	A
378	201	Claims - payments co-investigator	A
378	202	Receivables - co-beneficiaries	A
378	203	Receivables - received payments incl. project	A
378	301	Receivables for VAT - accrual	A
378	408	Receivables for VAT - accrual	A
378	501	Other receivables	A
378	601	Receivables - state contributions	A
378	901	Other receivables - for SF district level	A
379	110	Savings, insurance	P
379	120	Repayments of loans to savings banks	P
379	130	Workers' liability insurance (Cooperative)	P
379	140	Life Insurance	P



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379	150	Trade union contributions	P
379	160	Pension insurance	P
379	170	Alimony, enforcement, others	P
379	201	Liabilities - co-beneficiaries	P
379	202	Obligations for GAČR - return . means	P
379	203	Obligations for the Ministry of Education and Culture - return . means	P
379	204	Obligations for TAČR - return . means	P
379	205	Obligations for MK - return . means	P
379	501	Other commitments	P
379	510	NÚUP-GAČR	P

SÚ	AU	Name	Type
379	511	NÚUP-TAČR	P
379	601	Other obligations - tax receipt for the deposit	P
379	901	Other liabilities - for balance _ district SF	P
381	501	Shipping costs PřOb - magazines	P
381	512	Shipping costs PřOb - travel agency	P
381	518	Shipping costs PřOb - services	P
381	519	Shipping costs PřOb - other rent	P
381	520	Shipping costs PřOb - conference fees	P
381	521	Shipping costs Request - leasing	P
381	522	Shipping costs PřOb - recreation , courses, SF	P
381	523	Shipping costs PřOb - seminars	P
381	538	Shipping costs PřOb - highway stamp	P
381	549	Shipping costs PřOb - insurance	P
381	581	Shipping costs PřOb - membership fees	P
383	000	Expenses for the upcoming season	P
384	000	Deferred income	A
385	000	Deferred income	A
388	000	Estimated accounts active	A
389	000	Unbilled	P
391	101	Adjustment item to customers (311)	P
391	102	Adjustment item for other receivables (316)	P
391	103	Adjustment item for other receivables (378)	P



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391	104	Correction item for other debt receivables (3119)	P
395	101	Internal bank account	P
501	101	Fuel	N
501	200	Fuel	N
501	300	Material	N
501	310	Protective equipment	N
501	410	Purchase of DHM up to CZK 3,000	N
501	421	Purchase of DHM from CZK 3,000 to CZK 80,000	N
501	422	Purchase of DHM - electronics	N
501	423	Purchase of DHM - furniture	N
501	500	Books, magazines	N
501	800	Other material costs	N

SÚ	AU	Name	Type
501	999	Material - non-tax costs	N
502	000	Electricity consumption	N
503	101	Watery	N
503	201	Steam	N
503	301	Gas	N
511	101	Repairs and maintenance of properties	N
511	201	Repairs and maintenance of properties	N
512	101	Domestic travel	N
512	201	Travel abroad	N
513	000	Representation costs	N
514	000	Technical assessment of DNM up to the tax limit	N
518	201	Other rents	N
518	301	Connection performance	N
518	401	Preliminaries	N
518	501	Conference fees	N
518	502	Participation in seminars	N
518	503	Training	N
518	601	Sewerage	N
518	701	IT services	N
518	810	Purchase of DNM up to CZK 7,000	N



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518	820	Purchase of DNM from CZK 7,000 to CZK 80,000	N
518	901	Other services	N
518	902	Subcontracting costs	N
518	903	Services - costs for the protection of souls .	N
518	904	Leasing	N
518	905	Cleaning	N
518	906	Guards	N
518	907	Publication costs	N
518	910	Direction	N
518	911	Non-public sources	N
518	912	Participation of public resources	N
518	999	Other services - non-taxable	N
521	101	Labor costs	N
521	110	Direct salaries of the solution team	N

SÚ	AU	Name	Type
521	111	Rewards of the solving team	N
521	112	Remuneration of technical personnel	N
521	113	Remuneration for publication activity	N
521	120	Direct salaries of technical staff	N
521	150	Rewards of the solving team	N
521	160	Wages of technical staff	N
521	170	Remuneration of technical staff	N
521	180	Rewards	N
521	200	UN	N
521	300	Copyrights	N
521	400	Severance pay	N
521	600	Remuneration for serving on the VVI board	N
523	110	Reimbursements in case of temporary incapacity for work	N
523	200	DnP reimbursements above the limit	N
524	010	insurance - organization	N
524	020	insurance - organization	N
524	030	Withdrawals to other EU countries	N
527	101	Statutory social costs	N



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527	110	Allotment to SF tax-deductible	N
527	200	Statutory social costs - others	N
527	210	Contribution to the pension fund from SF	N
527	220	Life insurance contribution from SF	N
527	230	Pension fund contribution not from SF	N
527	250	Post from SF - sport	N
527	260	DPP from SF	N
527	270	Gifts and rewards from SF	N
527	280	Post from SF - recreation , courses	N
527	281	Contribution from SF - vouchers	N
528	110	Contributions from non-SF organizations	N
528	120	Other social costs - lunches	N
528	200	Reimbursements according to §190 ZP without SP, ZP, tax	N
531	000	Road tax	N
532	000	Property tax	N
538	000	Other taxes and charges	N

SÚ	AU	Name	Type
541	000	Contractual penalties and interest for late payment	N
542	000	Other fines and penalties	N
543	000	Bad debt write-off	N
544	000	Interest	N
545	000	Exchange rate losses	N
546	000	Gifts	N
547	000	Technical evaluation of DHM up to the tax limit	N
548	000	Shortages and damages	N
549	110	Answer Insurance . employer (Koop)	N
549	120	Other insurance	N
549	121	Travel insurance	N
549	190	Compensation in the event of a work accident	N
549	201	Other other costs	N
549	205	Penny settlement	N
549	310	Creation of FÚUP - special purpose funds	N
549	320	Creation of FÚUP - institutional means	N



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549	330	Creation of FÚUP - from other providers	N
549	340	Creation of FÚUP - others	N
549	900	Extraordinary costs	N
551	110	Depreciation of DM acquired from the subsidy	N
551	200	Depreciation of DM acquired from own re-sources	N
551	300	Remaining price liq . property from the subsidy	N
551	400	Remaining price liquid assets . dir . from state sources	N
552	110	Remaining price prod . DNM acquisition from the subsidy	N
552	120	Stay . prod . price DHM purchase from the sub-sidy	N
552	130	Remaining price prod. land acquisition from the subsidy	N
552	210	Remaining price prod . DNM dir . from vl . re-sources	N
552	220	Remaining price prod . DHM director _ from vl . resources	N
552	230	Remaining price prod. land dir . from vl . re-sources	N
554	000	Sold material	N
556	000	Creation and use of reserves	N
559	000	Creation and use of correction items	N
561	000	Change in work-in-progress inventory status	N
581	000	Provided by members . rights contributions. persons	N

SÚ	AU	Name	Type
581	999	Provision of membership fees - non-tax	N
591	000	Income tax	N
595	000	Estimated income tax for past periods	N
601	110	Income from periods. publications	V
601	200	Income from non-periods . publications	V
601	300	revenue - science	V
601	500	Sales for other own products	V
602	110	Revenue from accommodation	V
602	111	Revenues from accommodation - municipal consumption	V
602	200	Revenue from conference fees	V



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602	300	License revenue	V
602	600	Revenues from orders of the main activity	V
602	610	Revenues of _ head activity. - support proj	V
602	700	Revenues for other services	V
602	800	Revenue from orders - other activity	V
611	000	Change in work-in-progress inventory status	V
641	000	Contractual penalties and interest for late payment	V
642	000	Other fines and penalties	V
644	000	Interest	V
645	000	Exchange rate gains	V
648	110	Settlement of RF - monetary donations	V
648	120	Settlement of RF - others	V
648	200	Settlement of FRM	V
648	310	Account . FÚUP - special purpose from last year	V
648	320	Account . FÚUP - institutional from min	V
648	330	Account . FÚUP - other provider	V
648	340	Account . FÚUP - specially designated from abroad	V
648	350	Account . FÚUP - earmarked donations	V
648	410	Remuneration, supplementary pension insurance from SF	V
648	420	Settlement of SF	V
648	430	Pumping SF - recreation , courses	V
649	110	Proceeds from conferences	V
649	205	Penny settlement	V
649	210	Rent from areas (apartments and non-apartments)	V

SÚ	AU	Name	Type
649	211	Rent from areas - project support	V
649	300	Equipment rent	V
649	400	Contribution to joint activity	V
649	500	Settlement of DM depreciation from the subsidy	V
649	810	Other revenues	V
649	811	Other income - fulfillment of the insurance company	V



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649	900	Extraordinary returns	V
651	110	Revenue from the sale of DHM	V
651	200	Revenues from the sale of DNM	V
651	300	Revenues from the sale of land	V
654	000	Revenue from the sale of material	V
691	110	PD institute - research intention , assistant VO	V
691	120	PD institute - grant for activity	V
691	121	PD instit - project support program	V
691	130	PD Institute _____ subsidy (EEA/Norway etc.)	V
691	210	PD - GA AV grants	V
691	220	PD - Nanotechnology program	V
691	250	PD - other subsidies	V
691	310	PD extra-budget - GA CR grants	V
691	320	PD extra-schedule - other projects. resorts	V
691	321	PD extra-budget - TA CR grants	V
691	330	PD extra-budget - subsidy on. GAČR co-income	V
691	340	PD extrabudget subsidy . ost . co-op res	V
691	341	PD extra-schedule - TAČR grants co-recipients	V
691	350	PD off-schedule - others	V
691	360	PD belonging to co-beneficiaries	V
901	110	Own property - ZC property from the subsidy	O
901	210	Own property - ZC property from national money	O
912	001	SF - PS (until 2018)	O
912	110	SF - creation of a fund	O
912	150	Recent earnings	O
912	210	Factory catering	O
912	221	SF - supplementary pension insurance	O
912	222	SF - rewards and gifts	O

SÚ	AU	Name	Type
912	223	SF - life insurance	O
912	224	SF - social assistance	O
912	225	SF - allowance for sports	O
912	226	DPP from SF	O



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912	230	Pumping SF - recreation , courses	0
912	231	SF - vouchers	0
912	250	Use of the SF fund	0
914	001	RF - PS (until 2018)	0
914	110	RF - allocation from the profit of the current period	0
914	210	RF - monetary donations from domestic entities	0
915	110	FÚUP special purpose facility . monetary donations	0
915	210	FÚUP purpose-built facilities not imported from abroad	0
915	310	FÚUP purpose-built facilities not used NIV	0
915	320	FÚUP purpose-built facilities not consumed IV	0
916	001	FRM - PS (until 2018)	0
916	110	FRM from depreciation	0
916	210	FRM from profit	0
916	310	Proceeds from the sale of DNM	0
916	320	Revenue from the sale of DHM	0
916	330	Income from the sale of land	0
916	340	Proceeds from the sale of other assets	0
916	400	FRM from donations for acquisition and technical evaluation	0
916	500	FRM from RF funds	0
916	600	FRM from the funds for the association to order . DM	0
916	711	FRM from the grant of the institute . - Deputy VO (9167121)	0
916	712	FRM from the grant of the institute . - activity (9167122)	0
916	713	FRM from the grant of the institute . - others (EEA/ Norway	0
916	721	FRM from foreign birth subsidy - GAČR	0
916	722	FRM from foreign subsidies - ost.resorty	0
916	723	FRM from the foreign birth subsidy - others	0
916	724	FRM from foreign birth subsidy - TAČR	0
916	731	FRM from the subsidy purpose. - GA AV grants	0
916	732	FRM from the subsidy purpose. - Nanotechnology	0
916	735	FRM from the subsidy purpose. - other subsidies	0



INSTITUTE OF CHEMICAL PROCESS FUNDAMENTALS of the
CAS, v. v. i.

SÚ	AU	Name	Type
916	800	FRM subsidy of previous years drawn from FÚUP	O
931	000	The result of the management in approval. management	P
932	000	Retained earnings, unreimbursed loss	P
961	000	Initial discretionary account	P
962	000	Final account discretionary	P
963	000	Profit and loss account	P
977	018	Small property below SW boundary	D
977	028	Small property below the DK border	D
977	099	Small property below the OE limit	D
999	000	Off-balance sheet balancing account	D

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