



Faculty
of Science

DEAN'S METHODOLOGY GUIDELINES
FACULTY OF SCIENCE UP (MPD)

PrF – B – 19/06

Amendment no. 2 to PrF – A – 17/2
Methodology guidelines for setting the level of
indirect costs in order to submit proposals of
projects with institutional and with targeted
support

Content: This amendment updates Methodology guidelines A – 17/2.
Drafted by: Secretary of the Faculty
Force: as of 18. 4. 2019
Effect: as of 18. 4. 2019

THIS TRANSLATION IS OF INFORMATIVE FUNCTION, THE WORDING IS NOT OFFICIAL. CZECH LANGUAGE PREVAILS IN THE CASE OF ANY DISPUTES.

Amendment no. 2 to PrF – A – 17/2
Methodology guidelines for setting the level of indirect costs in order to submit proposals of projects with institutional and with targeted support

Article 1
Introductory provisions

This amendment to the Dean's methodology guidelines and in relation to UP internal norm B3-17/1 - MPK - ÚZo2 and B3-17/1 - MPK - No5 updates the percentage ratio of eligible indirect (additional) costs to the total costs of PrF .

Article 2
Method of determining the level of indirect costs

Determining the level of indirect costs as a ratio of indirect costs of service operations to the total costs at the faculty level.

The percentage of eligible indirect costs to the total cost of the project at the Faculty of Science is set at max. 18.70%.

The calculation of the percentage of indirect costs at the faculty level is described in Attachment no. 1 thereof.

Article 3
Final provisions

This Amendment to Dean's Methodology Guidelines enters into force on the day of its signature by the Dean and becomes effective as of the date of its publication on the Official Bulletin Board of the Faculty of Science.

In Olomouc, on 18. 4. 2019

Doc. RNDr. Martin Kubala, Ph.D.
Dean of the Faculty of Science

Attachment no.1

Calculation of the ratio of indirect costs (overheads) to direct costs of projects at the Faculty of Science

Item description	in CZK
Overhead costs of service facilities of the Faculty	
Material expenditures : 501 100–501 103, 501 105, 501112	4 478 071,97
Material expenditures – tangible fixed assets from CZK 3 000,-: 501 974, 501 984	1 266 910,67
Repairs and maintenance: 511 100 - 511920	2 734 585,28
Travel costs: 512100, 512 200	1 155 636,35
Other services: 518 100–518 983	5 853 996,29
Other costs: 549 700–549 801, 549 901–549 930	-51 045,87
Overhead costs of all Faculty departments	
Material expenditures – books and magazines: 501 200, 501 201	1 944 841,63
Energy consumption: 502 100–502 920	23 990 321,37
Depreciation of fixed tangible and intangible assets: 551 100	18 969 556,16
Personal costs: 521 100–527 300 (categories 22, 23, 25)	142 110 387,68
Total overhead costs of service facilities and all Faculty departments	202 453 261,53
Total costs of the Faculty	1 082 647 099,03
% of indirect costs (Overhead costs of service facilities of the Faculty + Overhead costs of all Faculty departments to total costs of the Faculty)	18,70

Data source for Personal costs : SAP source of data for Personal costs: SAP – report ZPQ_REKAP_STLP (Variant TEMPLATE W. LEVIES)

Data source for other items: SAP from 2017