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**DEAN´S METHODOLOGY GUIDELINES**

**FACULTY OF SCIENCE UP (MPD)**

A-17/2-MPD – No1

**Amendment no. 1 to**

**Methodology guidelines for setting the level of indirect costs in order to submit proposals of projects with institutional and with targeted support**

Content: These methodology guidelines determine the ratio of eligible indirect costs to direct costs of the project.

Drafted by: Dean and Secretary of the Faculty

Force: as of 19. 3. 2018

Effect: as of 19. 3. 2018

Distribution list: Secretaries of departments and research centers

 Head of the Economic department

 Secretary of the Faculty

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

I. Introductory provisions

This document determines a mandatory methodology of calculation of the level of indirect costs at Faculty of Science in order to submit proposals of projects with institutional support and targeted support pursuant to valid rules of providers of such support. Determining the level of indirect costs stems from Questor´s Methodology Guidelines and it is expressed as ratio of indirect costs of service operation to direct costs at the Faculty level.

II. Method of determining the level of indirect costs

1. Percentage ratio of eligible indirect costs to direct costs of projects at the Faculty of Science is determined to be maximum of 18,40 %.
2. Calculation of the percentage of indirect costs at Faculty of Science is described in Attachment no. 1 thereof.

**III. 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 19.3.2018

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**

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| **Item description**  | **in CZK** |
| **Overhead costs of service facilities of the Faculty** |  |
| Material expenditures : 501 100–501 103, 501 105 | 3 514 773,99 |
| Material expenditures – tangible fixed assets from CZK 3 000,-: 501 974 | 459 473,16 |
| Repairs and maintenance: 511 100 | 3 152 483,67 |
| Travel costs: 512100, 512 200 | 329 149,62 |
| Other services: 518 100–518 983 | 5 348 458,65 |
| Other costs: 549 700–549 801, 549 901–549 930 | 24 721,10 |
|   |   |
| **Overhead costs of all Faculty departments** |   |
| Material expenditures – books and magazines: 501 200 | 1 729 506,92 |
| Energy consumption: 502 100–502 920 | 25 153 636,63 |
| Depreciation of fixed tangible and intangible assets: 551 100 | 18 394 961,50 |
| Personal costs: 521 100–527 300 (categories 22, 23, 25) | 114 670 929,28 |
|   |   |
| **Total overhead costs of service facilities and all Faculty departments** | **172 778 094,52** |
|   |   |
| **Total costs of the Faculty** | **938 767 466,16** |
|   |   |
| **% of indirect costs (Overhead costs of service facilities of the Faculty + Overhead costs of all Faculty departments to total costs of the Faculty)** | **18,40** |
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| 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 |  |  |