



Faculty
of Science

**DEAN´S METHODOLOGY GUIDELINES
FACULTY OF SCIENCE UP (MPD)**

A-17/2-
MPD

**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

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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 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 18,68 %.
2. Calculation of the percentage of indirect costs at Faculty of Science is described in Attachment no. 1 thereof.
3. For the purpose of submitting specifically oriented projects of Research, Development and Education Operatinoal Program, the level of indirect costs of the Faculty of Science can be recalculated depending on the specific conditions of the call, however, with the same basic calculation principles, and supported by a separate calculation.
4. The sum of the indirect cost percentage at central level determined by Questor´s Mehodology Guidelines and the indirect cost percentage determined by this Dean´s Methodology Guidelines gives the total percentage value of the ratio of indirect costs (overheads) to direct costs which the investigator may include as eligible costs within the project claimed as indirect costs. This sum of percentage ratios is stated to be the maximum.

III. Final provisions

This document, upon the effective date, terminates and replaces Dean´s Methodology Guidelines A-16/2-MPD.

In Olomouc, on 20.3.2017

prof. RNDr. Ivo Frébort, CSc., 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 | 5 384 229,99 |
| Material expenditures – tangible fixed assets from CZK 3 000,- : 501 974 | 2 823 611,39 |
| Repairs and maintenance: 511 100 | 3 148 154,90 |
| Travel costs: 512100, 512 200 | 619 995,98 |
| Other services: 518 100–518 983 | 5 892 246,19 |
| Other costs: 549 700–549 801, 549 901–549 930 | 1 124 283,09 |
| | |
| Overhead costs of all Faculty departments | |
| Material expenditures – books and magazines: 501 200 | 2 392 078,81 |
| Energy consumption: 502 100–502 920 | 24 274 609,11 |
| Depreciation of fixed tangible and intangible assets: 551 100 | 18 388 854,34 |
| Personal costs: 521 100–527 300 (categories 22, 23, 25) | 112 496 828,50 |
| | |
| Total overhead costs of service facilities and all Faculty departments | 176 544 892,30 |
| | |
| Total costs of the Faculty | 971 108 769,35 |
| | |
| % of indirect costs (Overhead costs of service facilities of the Faculty + Overhead costs of all Faculty departments to total costs of the Faculty) | 18,18% |
| | |

Data stems from actual costs of 2015