



Annex no. 1

Internal Directive No. 15

**Determination of the share of indirect costs (overhead) spent on the overall activity
of the ÚČHP**

**Calculation of the determination of indirect costs - overhead (in %) for
the year 2023**

ÚČHP AV CR, vvi .	Reported costs (in thousands of CZK)	
Total costs of ÚČHP in 2022	215,322	
Total overhead costs	61,041	
Cost items included in overhead	31,564	analytical account
electricity energy	5,627	502000
gas, water, sewage	2,538	503301, 503101, 518601
insurance	764	549110, 549120
material, DHM, PHM, books	1,570	501300, 501310, 501410, 501421, 501422, 501200, 501500
contractor maintenance of real estate	1 151	511101
supplier maintenance of assets	352	511201
other services, travel expenses	3,935	518201, 518502, 518901, 518904, 512101
postal and telecommunication services	285	518301
wages	11,466	521101
statutory payroll deductions	3,876	524010, 524020



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CAS, v. v. i.

Independently created by FÚUP outside the direction	1,090	
account overhead . depreciation value	2 114	
Calculation of the determination of indirect costs - overhead (in %) for the year 2023:		
31,564 ----- 215,322 - 61,041 - 1,090 + 2,114		20.32% = <u>20%</u>

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