



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

Internal Directive No. 15 BOOKKEEPING

Determining the share of indirect costs (overhead) spent on the overall activity of the ÚCHP

This directive is created in accordance with the relevant provisions:

- Act No. 563/1991 Coll., on accounting, as amended,
- Decree No. 504/2002 Coll.
- Act No. 3 41/2005 Coll., on public research institutions
- Czech accounting standards.

Article 1 Basic provision

For the purposes of this directive, indirect costs mean common operating costs (hereinafter referred to as "overhead"), i.e. costs incurred by ÚCHP in connection with the implementation of projects financed from public sources, as well as commercial projects implemented on the basis of an order as a service, and cannot assign them to a specific project.

The purpose of this directive is to determine the share of overhead costs for the allocation of overhead to the costs of individual projects and orders.

The amount of overhead for a given year is calculated from the documents of the previous year. The calculation is performed after the processing of the closing of the previous year. Until the overhead is recalculated, the overhead determined for the previous period is used.

The amount of overhead for the calendar year is determined by the annex and any amendments to this directive.

Article 2 Determining the amount of overhead

- 1) The costs of building management (including energy, cleaning, building security), costs of technical and economic management (management, economic, grant, personnel departments, building management, library, computer center) are included in the ÚCHP overhead.



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2) The group of cost items included in the ÚCHP overhead includes:

<u>cost item</u>	<u>analyte. account</u>
electricity energy	502000
gas, water, sewage	503301, 503101, 518601
insurance	549110, 549120
material, DHM, PHM, books	501200, 501300, 501310, 501410, 501421, 501422, 501500
contractor maintenance of real estate	511101
supplier maintenance of assets	511201
travel expenses	512101, 512201
Other services	518201, 518501, 518502, 518503, 518820, 518901, 518904
postal and telecommunication services	518301
wages	521101
statutory payroll deductions	524010, 524020

Article 3

The formula for calculating the determination of indirect costs - overhead

The amount of indirect costs NN_r – overhead (in %), which will be used in a given accounting period for planning, is determined after the end of the accounting period as a share of selected (partial) overhead costs and total costs of ÚCHP of the previous year.

$$NN_r = \frac{NRc_{r-1}}{Ncelk_{r-1} - NRcelk_{r-1} - Fp_{r-1} + Odp_{r-1}}$$

where NRc_{r-1} is the sum of partial cost items (selected analytical accounts),
 $Ntotal_{r-1}$ is the sum of the total annual costs,
 $NRekt_{r-1}$ is the sum of total overhead costs
 Fp_{r-1} is a separately created fund of purpose-designated funds outside of management and
 Odp_{r-1} is the value of depreciation charged separately outside overhead.



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Article 4

Calculation of determination of indirect costs - overhead

The calculation of the determination of indirect costs - overheads (in %) for a given calendar year are an integral part of this directive as an appendix.

Article 5

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-115/POD-2023

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director of the institute



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Annex no. 1

Internal Directive No. 15

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

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

ÚCHP AV CR, vvi .	Reported costs (in thousands of CZK)	
Total costs of ÚCHP 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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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:		
$\frac{31,564}{215,322 - 61,041 - 1,090 + 2,114}$		$20.32\% = \underline{20\%}$

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