



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

Internal Directive No. 16 BOOKKEEPING

Creation of the price – provision of services and other performance commercial contractual partners

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

This directive establishes a system of preliminary price calculations for ÚCHP contracts for:

- work in research and development
- for service, analytical and consulting activities, production

Article 2 Calculation for pricing

This guideline contains a calculation formula for preliminary pricing using qualified estimates:

- material costs,
- salary,
- other direct costs.

From the pre-calculated data, it must necessarily follow that both research and development work, as well as service, analytical and consulting activities, production must be carried out efficiently, excluding violations of the rules of economic competition or illegal public support. The chosen pricing procedure must be defensible and transparently documented.



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Article 3 Filling procedure

Before starting the agreed works, the contract solver is obliged to fill out the "Creation of the price" form, which must go through the approval process.

In the annex to this directive, a sample of the "Creation of the price" form is attached, which must be filled out and approved according to the established work sequence (contract proposer/ principal, group leader, financial accounting office, head of THS/ budget manager).

After that, it is necessary to secure a written order from the customer. Alternatively, before ordering, ÚCHP will send a price offer to the customer.

As soon as the order is confirmed by the ÚCHP, it is necessary to hand over the documents to the accounting office. The responsible person (chief accountant) creates the order number. The accounting of each order is kept separately.

As soon as the agreed work is completed, the contractor is obliged to send an instruction to the accounting office to issue an invoice.

Article 4 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-116/POD-2023

Ing. Michal Šyc, Ph.D.
director of the institute



Annex no. 1

Internal Directive No. 16

Pricing - provision of services and other performance to commercial contractual partners

PRICE FORMATION			
TASK NUMBER		CONTRAKT NUMBER	
TITLE OF TENDER			
CUSTOMER			
NATURE OF THE ACTIVITY CARRIED OUT (TICK X)			
Research and development ¹⁾			
Service, analytical, consulting, production, etc.			
Cost calculation			
1.	Direct material		
2.	Direct wages		
3.	Other direct costs (energy, depreciation, etc.)		
4.	Institute overhead (min. 20% of the sum of 1+2+3)		
5.	Own costs (1+2+3+4)		0,00
6.	Margin (% over Own Cost)		
CONTRACT PRICE without VAT		Kč	0,00
INVOICED PRICE (Contract price + VAT)		Kč	0,00
Name and surname			Date and signature
	Proposer/Principal		
	Group Leader		
	Financial Accounting Office		
	Head of THS/Budget Manager		

¹⁾ It is necessary to distinguish research and development from other activities



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Michal Šyc

In Prague, June 1, 2023

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