



In Pilsen, February 27, 2025

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DEAN'S MEASURE NO. 5/2025

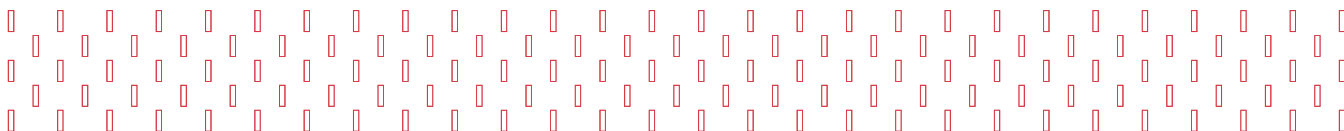
DETERMINING THE LEVEL OF INDIRECT COSTS AT THE FACULTY OF MEDICINE IN PILSEN OF CHARLES UNIVERSITY

Article 1 Introductory provision

- 1.1 For the purpose of determining the level of indirect costs for the submission of projects under institutional support, for the submission of special-purpose support projects, for the determination of overheads for the provision of services, typically contract research, for the determination of overheads for projects co-financed from EU funds and other similar sources, the Dean of the Faculty issues the following measure.
- 1.2 The percentage of eligible indirect costs to total project costs is set at 21 %.
- 1.3 For the purpose of implementation of faculty projects, or calculation of the price of services provided, it is necessary to determine the share of indirect costs of the project in the total project costs. For the purpose of determining this share, the following measure is issued, which sets out both the method of calculation and the specific value of this indicator for the following period.
- 1.4 Actual data from the Faculty's accounting records as of 31 December 2024 were used to calculate the coefficient.

Article 2 Determination of indirect costs

- 2.1 The baseline indicator is the total cost of the faculty for 2024. From this cost are deducted ineligible indirect costs.
- 2.2 After deduction, we obtain the total eligible costs of the faculty (hereinafter referred to as "CZN"), which include eligible indirect costs (hereinafter referred to as "ZNN"), namely costs of a general and supporting nature that arise without dependence on the specific implementation of sub-activities in the field of teaching, science and research. These are costs that are normally included in eligible costs in project accounting and at the same time costs that cannot be attributed to one specific project and direct costs (hereinafter referred to as "PN" for teaching, science and research that are directly related to the activities of the Faculty and would not have been incurred without these activities).
- 2.3 Calculation of the coefficient for indirect costs:
 - in symbols: ZNN / CZN ;
 - in numerical terms: 133 606 thousand CZK / 635 769 thousand CZK



- percentage: 21 % (rounded to the nearest percentage).
- 2.3 The proportion of eligible indirect costs to total eligible costs for 2024 is 21% (analogous to the ZNN/PN ratio expressed as a percentage of 27%). This coefficient will be used for the calculation of projects until the calculation and announcement of the new coefficient.
- 2.4 Annex 1 to this measure contains the calculation of the above indicators.

Article 3 Common and final provisions

- 3.1 The measure is binding for all departments of the Faculty of Medicine in Pilsen of Charles University.
- 3.2 This measure cancels the Measure of the Dean No. 4/2024 - Determination the level of indirect costs at the Faculty of Medicine in Pilsen.
- 3.3 This measure comes into force and effect on the date of signature by the Dean of the Faculty.¹

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prof. MUDr. Jindřich Fínek, Ph.D., MHA
Dean of the Faculty

¹ The only legally binding regulations are those in the Czech language and the translation above are for informative purpose only.

