



Ref. No. JU/09/04714/24

Vodňany, 16. 12. 2024

Registrar's Methodological Instruction No. 1/2024 on proving overhead costs in NAZV projects, ZEMĚ II Program 2024-2032 for the year 2024

Following the updated General Conditions Version 2.0 for the implementation of projects within the Program for the Support of Applied Research of the Ministry of Agriculture for the period 2024-2032, ZEMĚ II, specifically Articles 2, 6, and 7 and the Methodological Opinion on RP 2.0, this methodological instruction is issued, which regulates the proving of overhead costs in NAZV projects, ZEMĚ II Program 2024-2032.

The basis for determining the maximum possible limit of overhead costs in projects NAZV QL24010384, QL24010011, and QL24010346 is the total overhead costs of 2023 (taking into account the fact that the accounting period of 2024 will not be closed at the time of reporting and the actual overhead costs of the FFPW USB in 2024 will not be known). Then, the average registered number of employees is recalculated.

- 1) Overhead costs for the FROV JU are recorded in separate contracts in the iFIS accounting system, or the analytical accounts listed below:
 - a. Separate contracts established for overhead costs:
NS: 09%¹
Type of action: 101
Actions: %provoz%
KP: all
 - b. Separately established contract for 2023:
NS/TA/Akce/KP – 09xxxx/101/ FVP-F-23/FROV – růst cen Energií /102010
 - c. Analytical account:
5519 - Depreciation of assets from own resources (amount not included directly in contracts %provoz%)
549212 - Overhead - services (REK - part) to 5722
- 2) The average registered number of employees, converted, is recorded in the quarterly report on employees and wages for higher education institutions P 1b-04 for the 1st - 4th quarter of 2023.

¹ % = any text or numeric designation before or after the symbol „%“



The maximum possible limit of overhead costs will then be determined by converting overhead costs to the employee's full-time equivalent.

Calculation:

total overhead costs of the faculty / FTE according to the P 1b-04 report * FTE of the specific project (marked as "person-year" in the interim/final project report)

Regardless of the calculation, only the amount of overhead costs that are by the rules and budget of the specific project can be applied to the NAZV project.

The appendix to the methodological instructions is the basis for calculating overhead costs per FTE.

Dipl. Ing. Jaromíra Vondrášková
Registrar of FFPW USB