

Masaryk University Faculty of Law Instruction No. 5/2023

On the determination of the common operating costs coefficient

(as amended with effect from 1 March 2023)

Pursuant to Section 28(1) of Act No. 111/1998 Coll., on Higher Education Institutions and on Amendments and Additions to Other Acts (the Higher Education Act), as amended (hereinafter referred to as the "Higher Education Act"), I issue this instruction:

Article 1

Definition of common operating costs and determination of the coefficient

- (1) Common operating costs (hereinafter referred to as COC) are mainly the costs of operating the building (energy, cleaning, security), the costs of activities provided centrally at the level of the faculty - economic centre and the costs of supporting organisational units (management, economic, personnel, information technology, building operation and maintenance, etc.).
- (2) Pursuant to Article 3(2) of MU Instruction No 3/2017 Rules for Determining the Administrative Overhead Ratio and the System for Applying Overhead Costs to Projects, I am setting the SPN coefficient at 17.54% for the period from 1 March 2023 to 29 February 2024.
- (3) In the cost calculations of new projects (i.e., newly submitted grant projects and commercial activities), an overhead of 17.54% will be planned for a given calendar year. In the event that the funder does not allow overhead costs to be applied as a proportion of actual overhead costs, the Faculty Secretary will determine an alternative source for funding the non-applicable portion of overhead costs.

Article 2

Final provisions

- (1) I hereby delegate the control of compliance with this instruction and the interpretation of its individual provisions to the Secretary of the Faculty.
- (2) This instruction shall take effect on 1 March 2023.

In Brno, 21 February 2023

Martin Škop
Dean

Translated by DeepL machine translation service.