



**METHODOLOGY ON THE BUDGET FOR THE INVESTIGATORS OF THE INTERNAL
PROJECT CALL: COMMON UNIVERSITY COURSES OF MASARYK UNIVERSITY
(4th CALL)**

I. Relevant documents:

- a) [Procedure and rules for the preparation and implementation of internal projects of the Programme to Support the Strategic Management of Higher Education Institutions for the years 2022-2025](#) (OPR Methodological Sheet)
- b) [Ministry of Education, Youth and Sports – Programme to Support Strategic Management of Higher Education Institutions](#)

II. General provisions

When spending the budget, emphasis is placed on **economy, efficiency** and sustainability **of outputs**. All expenses **must be closely related to the project approved** in the call "**Common University Courses of Masaryk University**" announced on 15 February 2024. **The project solver (investigator) is responsible for the proper and economical use of funds.**

Activities may complement each other appropriately, but there shall be no overlap and **no double funding**.

III. Eligible costs in the budget

Only non-investment costs are allowed, i.e.:

Personal Costs:

- a. salaries (including remuneration)
- b. agreements (DPP/DPČ)
- c. levies - taxes (social and health insurance, social fund)
- d. scholarships - when determining the amount of the scholarship, it is necessary to comply with the parameters based on the Higher Education Act (§ 91) and the Scholarship and Bursary Regulations of Masaryk University.
- e. travel costs – domestic and foreign trips are allowed

Material costs

non-investment (small assets, printing materials, office supplies)

Services

- a. translations and proofreading
- b. lease
- c. graphics, photo work, etc.
- d. conference fees
- e. software and license up to CZK 80,000.
- f. coping

...etc.

Other expenses

Seminars, workshops, etc.

Eligible costs should primarily be used to cover personnel costs (incl. travel expenses) and training activities.

IV. Ineligible costs in the budget

- a. purchase, repair and maintenance of means of transport
- b. overhead costs
- c. refreshment
- d. other tax-inefficient expenses
- e. economic activity, purely commercial nature of outputs

V. Carry-over, unused contribution

The unused budget will be transferred to the **operational fund** - the so-called FPP (non-investment funds) at the end of the year.

VI. Changes in the project

Substantial changes in the project subject to approval by the Quality Department as the guarantor of the internal call are:

- a) change of solver (investigator) and/ or guarantor
- b) change of the name of the course
- c) significant change in the annotation of the course
- d) change in the thematic area of the course

Minor changes need only be noted in the monitoring report.

VII. Monitoring

Monitoring reports are required in December / January and June. The contracting authority for the preparation of the monitoring report is the Quality Department as the investigator of the key activity, within which the call was implemented and from which financial contributions are allocated. These partial reports are the basis for the preparation of a monitoring report for the Ministry of Education, Youth and Sports at the end of the calendar year.

VIII. Contact persons

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