

Indirect costs

Indirect costs are costs that cannot be directly related to a specific activity at the time they have arisen on the basis of source documents.

Indirect costs are divided into:

- 1) university-wide indirect costs,
- 2) faculty indirect costs, which include: faculty indirect costs, institute indirect costs.

University-wide indirect costs are costs related to the maintenance of the university infrastructure (in the part subject to central administration) and the administration and management of the University. These costs cannot be directly assigned to a specific activity of particular units. University-wide indirect costs include in particular:

- 1) remuneration along with derivatives of central administration employees;
- 2) business trips made by central administration employees;
- 3) use of business vehicles;
- 4) wear and tear of materials for central administration general needs;
- 5) operation of central administration facilities;
- 6) organization of university-wide ceremonies and events;
- 7) contribution to the Employee Social Benefits Fund of pensioners and disability benefit recipients;
- 8) cooperation with foreign countries;
- 9) postal, telephone and internet services;
- 10) representation and promotion;
- 11) computerization of the University;
- 12) legal services;
- 13) remuneration of the University Council;
- 14) depreciation of fixed assets and intangible and legal assets assigned to central administration;
- 15) maintenance and inspections;
- 16) fees and taxes and property insurance;
- 17) banking services;
- 18) subscriptions to general journals;
- 19) security services;
- 20) reimbursement for laundry, protective clothing and health and safety resources for central administration employees,
- 21) medical check-ups;
- 22) other costs that cannot be directly assigned to the performance of a particular activity.

Faculty-wide costs are costs related to the maintenance of the overall functioning of the faculty and include:

- 1) remuneration with derivatives of faculty administration employees;
- 2) depreciation of fixed assets (in the part subject to the Dean's Office administration);
- 3) business trips made by faculty administration employees,
- 4) wear and tear of materials for the Dean's Office needs;
- 5) operation of the Dean's Office and teaching rooms;
- 6) maintenance and inspections;
- 7) reimbursement for laundry, protective clothing and health and safety resources for faculty administration employees,
- 8) promotional services;
- 9) postal, telephone and internet services;
- 10) medical check-ups;
- 11) purchase of equipment that cannot be directly assigned to the performance of a specific activity;
- 12) other costs that cannot be directly assigned to the performance of a particular activity.

Institute-wide costs are costs related to the maintenance of the overall functioning of the institute and include:

- 1) remuneration with derivatives of institute administration employees;
- 2) depreciation of fixed assets;
- 3) wear and tear of materials for the institute administration needs;
- 4) operation of institute facilities;
- 5) reimbursement for laundry, protective clothing and health and safety resources for institute employees;
- 6) maintenance and inspections;
- 7) promotional services;
- 8) postal, telephone and internet services;
- 9) medical check-ups;
- 10) purchase of equipment that cannot be directly assigned to the performance of a specific activity;
- 11) other costs that cannot be directly assigned to the performance of a particular activity.