

Guidelines for Personnel Cost Planning and Expenditure in Projects

Brno, 1 January 2023

Effective date: 1 January 2023

These Guidelines are intended for: all departments and specialized units of the Faculty of Science, Masaryk University (SCI MUNI).

Project Planning

Every principal investigator (PI) of a planned project is obliged to contact the Personnel Office (PO) of the Faculty of Science (the human resources office) regarding the layout of personnel costs well in advance—at least 14 days before the provider's proposal submission deadline. The PI is required to submit a personnel plan for the project, identifying the participating individuals and the positions they will hold within the project.

The PO communicates with the PI regarding personnel costs and provides recommendations on their distribution. The PI is required to reach a personnel cost solution that is approved, among others, by the PO and the Finance Office of the Faculty of Science.

The distribution of personnel costs in a project shall be primarily based on:

- **Average wages** at the Faculty of Science for the given positions, including extraordinary remunerations based on classification for the previous year, taking into account approved tariff increases and the specific limits of the call.

Furthermore, when determining the unit rate for a project, it is possible to use:

- **The employee's current salary** according to their salary decree (excluding supplementary pay), taking into account approved tariff increases and the limits of the call.

In exceptional cases where, according to the PI, it is not possible to determine personnel costs according to the aforementioned procedures, a higher wage may be proposed for the unit rate calculation. This must be accompanied by a justification explaining how the activities performed on the project will be more demanding or specialized than those in the employee's current job description. However, the limits of the call must be respected. The approved tariff increase must be taken into account for the proposed rate. The Department head shall assess whether the wage is adequate in relation to the justification provided.

Personnel Cost Expenditure after Award

Upon receiving a project, the expenditure of wage costs shall proceed as follows:

1. Wages will be drawn based on the unit rate determined by the **employee's current salary** (excluding supplementary pay), taking into account the limits of the call.
2. In exceptional cases where the PI deems the standard procedure impossible, a higher wage may be used for the unit rate calculation, provided there is a justification of increased complexity or specialization compared to the current job description. This procedure requires an **amendment to the job description** reflecting these facts. The Department head shall assess whether the wage is adequate (if they have not already done so during the proposal stage). Budget limits must be maintained.

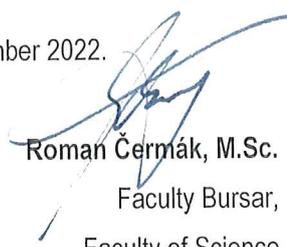
Important Notices

- If it is necessary to plan or draw a lower wage due to call limits or the total budget, care must be taken to ensure the employee's total wage does not decrease for this reason; any shortfall must be compensated by the home Department.
- The amount of the **personal appraisal** depends on the employee's evaluation. Therefore, the personal appraisal cannot be changed solely because an employee started or finished work on a project without support in a formal labor-law document.
- If the project plan includes wages for a person who is not yet an MU employee or is assigned to a different economic unit (HS), the unit rate must be based on the **wage customary** at the Faculty of Science for the given type of work at that time. Expenditure for such persons will follow the same principle. Contact the PO for the calculation of this rate.

These Guidelines apply to projects that do not have a mandatory minimum wage requirement for employees. For projects with a defined minimum wage (e.g., Marie Curie projects, etc.), the employee's job description does not need to be modified. However, the procedure must always be consulted with the PO.

These Guidelines apply to projects planned and submitted after the effective date. Projects submitted before the effective date will be governed by these Guidelines only after the wage evaluation has been conducted at each department of the Faculty of Science.

This methodological sheet specifies the methodology that will be effective from 13 December 2022.



Roman Čermák, M.Sc.
Faculty Bursar,
Faculty of Science