

REGULATIONS

on overhead charges at the University of Akureyri No. 1082/2023.

Article 1

Collection of overhead charges

These regulations apply to grants from domestic and foreign funds that allow overhead charges. The University of Akureyri collects overhead charges from grants from domestic and foreign funds that allow overhead charges. The charges are intended to cover costs incurred due to the project in question which are not acknowledged otherwise by the grant provider except as indirect costs.

The charges are collected from all grants from funds that authorize the collection of overhead charges and will be allocated starting in 2023. In grant applications, it is mandatory to apply for overhead charges where applicable.

Overhead charges will not be collected for grants from funds that do not expect to pay indirect costs, or for grants where there is no choice to specify indirect costs.

Article 2

Percentage and allocation of overhead charges

Overhead charges are generally 25% on all grants from external funds, unless the rules of the fund state otherwise. In those cases where it is permissible to apply for the payment of indirect costs without specifying the percentage, the percentage shall be determined in consultation between the University and each research group on a case-by-case basis.

The charges are allocated thus:

1. 40% to the School in question.
2. 50% to the University's common expenses (Centre for Doctoral Studies and Research Administration and Finances and Analysis).
3. 10% goes to a central pool from which administration and support services units, which incur significant additional costs due to a specific grant, can apply for funding.

The Dean of School is authorized to allocate a part of what goes to the department on individual projects, support services or faculties if there are solid grounds for such an allocation.

If more than one School within UNAK is connected to the project in question, the overhead charges are divided in the same proportions as the grant is divided between the parties, unless otherwise stated in a separate written agreement.

Article 3

Cost items

Cost items considered a part of overhead charges can be, i.a.:

- a. Various costs of a School for which the research grant in question may not be used.
- b. The cost items of the University's joint expenses are primarily for Finances and Analysis due to financial management, e.g. accounting and settlements, supervision of the operation of projects and salary matters, together with the development of expertise within the unit in the financial management of research grants. However, the charges are also intended to go to the research services of the Centre for Doctoral Studies and Research Administration, i.a. in assistance and advice with applications for grants, overall management, supervision and follow-up for applications for grants and research projects, assistance with contract drafting and development of research services in general.

- c. Thirdly, part of the charges is allocated to a central pool intended to cover increased expenses, e.g. concerning housing, facilities, information technology and information security, equipment, record keeping, legal advice, quality and human resources issues, etc.

Article 4

Settlement and monitoring

Finances and Analysis and the Centre for Doctoral Studies and Research Administration oversee that the logging and settlement of research projects are in accordance with these regulations.

Information must be submitted to the Centre for Doctoral Studies and Research Administration regarding grants and projects that carry overhead charges.

Article 5

Follow-up and review

Finances and Analysis and the Centre for Doctoral Studies and Research Administration shall, in the first two years after the entry into force of these regulations, closely monitor the settlement of research projects, the collection and allocation of the charges, as well as analyzing the costs of facilities and management of research projects and where they are incurred.

These regulations must be revised no later than before the end of 2025.

Article 6

Legal reference and entry into force

These regulations, approved by the University Council on 28 September 2023, are set in accordance with the Act on Public Higher Education Institutions No. 85/2008, cf. also Article 55 in the regulations for the University of Akureyri No. 694/2022, and enter into force immediately.

The University of Akureyri, 28 September 2023.

Elin DÍanna Gunnarsdóttir, rector.