

7th EU Framework Programme

Full cost accounting at ETH Zürich



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ETH Zürich – Some facts and figures

- ~ 13'000 Students in 15 departements
- ~ 350 professors
- ~ 3'600 research associates
- ~ 2'100 administrative and technical employees
- ~ 763'000'000 EURO budget
- ~ 220 active EU Projekts

Full costs – What we have

- personnel costs = direct costs
 - the only costs that can be referred to an individual project (per Time-Sheet)
- material and remaining costs = indirect costs
 - such as large equipment which belongs to the whole institute or department, not only to the project
- depreciation and amortisation = indirect costs
 - e.g. for above-mentioned equipment

Full costs – What we have

- occupancy costs = indirect costs
 - for spaces of the institute / departement
- overheads = indirect costs
 - e.g. for administration (human resources department, information technology, etc...) such as personel costs, occupancy costs, etc...

Proportioning of indirect costs

- in each case per departement
- indirect costs are proportioned to the departments via apportionment procedure
 - indicator = personnel costs per departement
- that would result to an individual overhead for each department between 57 % und 150 %
 - but the EU expects a consistent overhead for the whole ETH, that averages 93 %



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Full costs – What we don't have

- a proportioning of indirect costs per
 - institute
 - research group
 - project
- a consistent overhead for the whole ETH

7th Framework Programme - Budgeting

- leaflet for budgeting
- effort to declare as many direct costs as possible
 - e.g. costs for generating financial statements
analogue trust activities (CHF 100 per hour – average
of three working days per statement)
- acceptance of the EU given overhead of 60 %



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