



Guidelines for Indirect Costs (OH)

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Responsible Unit	Finance

The Royal Institute of Art (KKH) is an approved funding administrator for applications for external research funding from various government and private funding sources. These guidelines apply to all external research projects in which KKH serves as the funding administrator, regardless of the funding source.

KKH offers researchers an artistic or scientific research context, which may also involve interdisciplinary connections to other fields. Research projects take place in conjunction with other activities underway at the university, ranging from undergraduate education to research.

KKH applies the national SUHF (The Swedish Association of Higher Education Institutions) model for full-cost funding, which is mandatory for universities and colleges. The SUHF model does not allow for negotiation regarding certain components of indirect costs.

The level of KKH's indirect costs is calculated annually and determined by the Business Controller in the Finance Unit. If a funding source offers to cover all project costs, KKH shall not offer co-funding. Indirect costs (OH) are applied to all reported project costs in accordance with current principles for full-cost funding.

Indirect costs include, among other things, costs for management, finance, HR, IT infrastructure and systems, administrative research support, the library, communications support, and other costs that cannot be directly attributed to the operation or project but are necessary for conducting the operation.

KKH offers researchers expert operational support to assist with grant application preparation and, if the grant is awarded, a fixed-term position, as well as support with related project administration. Researchers have access to a library with borrowing privileges, as well as support with registration and publication in DiVA. The university provides a workspace and, subject to availability of space and teaching resources, access to workshops. Overall, the researcher is provided with a supportive environment where KKH's reputation lends credibility and provides access to, for example, other institutions and archives. Furthermore, the communications unit helps expand the project's reach through publication via the university's channels. These resources are funded in whole or in part through indirect cost allocations.

KKH offers co-funding only when there is a need, for example, when grant funds or the funding source do not cover all direct and indirect costs. Co-funding may be granted if the project is deemed to be of high priority, if the co-funding is financially justifiable, and if it fits within the university's budget. Decisions regarding co-funding are made by the Vice-Chancellor before the grant application is submitted.

All funding applications and research projects that receive support from KKH must be of high quality. See "Guidelines for Applications for External Research Funding with the Royal Institute of Art as the Funding Administrator" for the process for handling applications for external funding.

For each application, a complete cost estimate must be prepared that includes all direct and indirect costs. Indirect costs must always be included in the budget in accordance with the applicable call for proposals, conditions, and full-cost funding, unless otherwise decided. Furthermore, all applications must undergo an internal review in accordance with established procedures before they are submitted.

Financial follow-up shall take place quarterly between the Project leader and the Business Controller. Forecasts shall be prepared on an ongoing basis throughout the project to ensure sound financial control. Any deviations from the approved budget must be identified, analysed, and addressed promptly unless otherwise agreed upon. All costs must be recorded in the calendar year in which they were incurred.

The Project leader participates in all financial reporting to the external funding body, together with the Business Controller and the Research Officer.