

## **Financial rules for awarding SAS grants for international research projects**

These rules determine the granting of financial support (grant) for the SAS organisations for the implementation of international research projects and the principles of grant management within the following programmes:

- ERA.NET,
- ESA,
- the Joint Research Projects (JRP) Programme, which is carried out based on a bilateral agreement between the SAS and a foreign partner organisation, or based on a multilateral agreement, where one of the partners is the SAS,
- *Seal of Excellence* Project Support,
- SAS-ERC Visiting Fellowship Grants.

### **1. General principles**

- 1.1.** The financial support is approved by the Presidium of the SAS (P SAV) on the proposal of the Vice-President of the SAS for International Relations (PZS SAV) after discussion in the SAS Commission for evaluation of international projects.<sup>1</sup>
- 1.2.** Financial support from the SAS funds can be provided only for costs implemented within the SAS organisations.
- 1.3.** The beneficiary of the grant is the SAS organisation, which will appoint the responsible project leader and the team of his/her collaborators participating in the project.
- 1.4.** In the ERA.NET, ESA, JRP and *Seal of Excellence* Project Support programmes, the project proposal must include a breakdown of the financial cost plan for each year of the implementation and following the cost category, i. e. direct and indirect costs, in accordance with the Act of the National Council of the Slovak Republic No. 523/2004 Coll. on Budget Rules of the Public Service and of Change and Amendment of Some Acts and the valid economic classification.
- 1.5.** Funds for a given calendar year are allocated to the grant beneficiary by a breakdown sheet signed by the Vice-President of the SAS for International Relations. The administrative agenda is carried out by the SAS Office (Department of International Cooperation and the Secretariat of the PZS SAV).
- 1.6.** Only the eligible project costs can be covered by the grant, i. e. costs temporally and materially related to its implementation, which must be justified and accountable.
- 1.7.** The share of the grant in the eligible costs is up to 100%.
- 1.8.** Eligible costs do not include profits, costs of marketing, sales and distribution of

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<sup>1</sup> The condition of discussion in the Commission for the evaluation of international projects does not apply to proposals submitted under the “*Seal of Excellence* Project Support” programme.

products, interest on debts, costs of a finance lease, hospitality, gifts and representation, reconstruction of houses or rooms, furniture or equipment that are fixed part of the rooms and other costs not related to the implementation of the grant project.

## **2. Eligible cost items**

### **2.1. Direct costs - current expenditure**

#### **2.1.1. Personnel costs**

**2.1.1.a.** The required funds for personnel costs (costs in the OON category - other personnel costs, including fees) for project researchers, including students, must correspond to their work spent on implementing the grant project. They can only be used to cover the costs and health and social insurance resulting from agreements on work performed outside the employment relationship, which have been concluded exclusively in direct connection with the project implementation.

**2.1.1.b.** Other personnel costs (OON) can be determined from the grant:

**2.1.1.b.1.** in ERA.NET projects up to a maximum of 15% of all direct costs,

**2.1.1.b.2.** in ESA, JRP and *Seal of Excellence* Project Support up to a maximum of 20% of all direct costs,

**2.1.1.b.3.** in case that the SAS organisation is the consortium coordinator, up to a maximum of 30% of all direct costs in all programmes.

**2.1.1.c.** In “SAS-ERC Visiting Fellowship Grants” programme projects, personnel costs are not eligible expenditure.

**2.1.1.d.** The organisation is entitled to transfer funds from KTG 630 to KTG 620 to pay fees for agreements on work performed outside the employment relationship, while it is obliged to comply with the limit on OON that includes the cost of 630 (agreements) and 620 (fees for agreements).

#### **2.1.2. Costs**

Costs may include the following cost items:

##### **2.1.2.a. Material costs**

They include the costs of material consumption (e.g. consumption of office and laboratory materials, procurement of small tangible assets purchased as part of the project implementation, professional literature). Eligible costs may not include, in particular, requirements for the usual basic equipment of the workplace. An exception is the necessary computing technology.

##### **2.1.2.b. Travel costs**

All costs of business trips of the project leader and his/her collaborators, including business stays and trips held in connection with active participation in conferences according to Act No. 283/2002 Coll. on Travel Allowances, as amended.

##### **2.1.2.c. Costs of other services and intangible costs**

Costs that can be substantiated by a separate supplier's document or demonstrated in another objective way. They include the costs of operation, repairs and maintenance of assets used in the project implementing, the cost of other services, e.g. contracts, consultations, consultancy, costs of publishing the project results (publication and publishing costs), including the costs of securing rights to these results of research

and development; conference fees, membership fees in institutions, if membership is demonstrably necessary or economically advantageous for the grant implementation, connection services and other costs such as exchange rate losses, bank fees, taxes and fees related exclusively to the grant project implementation. Eligible costs may not include, in particular, the costs of publishing periodicals, textbooks and scripts and requirements for the usual basic equipment of the workplace, repairs or maintenance of the room.

**2.1.2.d.** In “SAS-ERC Visiting Scholarship Grants” programme projects, only travel costs according to point 2.1.2.b) are eligible costs out of costs.

## **2.2. Direct costs - capital expenditure**

Capital expenditure represent the costs of the acquisition of tangible and intangible fixed assets (instruments, machinery, equipment, software and other fixed assets).

**2.2.1.** Capital expenditure up to a maximum of 40% of all direct costs (total current and capital expenditure) can be determined from the project costs.

**2.2.2.** The limit set out in point 2.2.1 applies to the amount of capital expenditure during the entire duration of the project.

**2.2.3.** Capital expenditure are not allocated to projects in the “*Seal of Excellence Project Support*” programmes and “SAS-ERC Visiting Fellowship Grants” project programmes. In these programmes, capital expenditure is not eligible expenditure.

## **2.3. Indirect costs**

The indirect costs (overheads) of the grant beneficiary incurred in a direct time and material connection in the project implementing may be determined up to a maximum of 20% of the amount spent on all direct costs (current and capital expenditure together). These expenditures are flat-rate and do not need to be documented.

## **3. Grant awarding**

**3.1.** The Vice-President of the SAS for International Relations shall notify the grant beneficiary of the decision of the Presidium of the SAS to award the grant and send him/her a breakdown sheet setting out the binding conditions for project financing and the obligations of the grant beneficiary and the project leader.

**3.2.** The breakdown sheet shall become valid and effective on the day of signature by the Vice-President of the SAS for International Relations.

**3.3.** Funds from the budget of the SAS chapter shall be provided to the SAS organisation (v. v. i. – public research institution) in the form of institutional form of support for research and development according to § 25 Sec. 2 of Act No. 243/2017 Coll. on Public Research Institutions and on amending and supplementing certain acts

## **4. Grant management principles**

**4.1.** The grant is managed by the grant beneficiary in accordance with the Act of the National Council of the Slovak Republic No. 523/2004 Coll. on Budget Rules of the Public Service and of Change and Amendment of Some Acts and the valid economic classification, valid legislation, these financial rules and according to the dispositions of the project leader.

**4.2.** When drawing on the grant, the beneficiary of the grant must follow the breakdown of

the project budget specified in the breakdown sheet. Any change, based on factual justification, is possible only with the consent of PZS SAV.

- 4.3. The grant beneficiary is obliged to continuously monitor the drawing on the grant and the progress of work on the grant project. He/She is responsible for ensuring that the grant is used as arranged by the project leader. If he/she finds that these instructions are in breach of the regulations on the management of state property or that the funds are used inefficiently, he/she shall suspend the transfer of the disposition and informs PZS SAV.
- 4.4. The beneficiary keeps separate accounting records on the management of allocated grant funds in a separate analytical account.
- 4.5. All accounting documents by which the beneficiary proves the drawing on the grant must comply with the tax requirements of the Accounting Act.
- 4.6. Every year, the grant beneficiary shall submit to the PZS SAV a detailed overview of the use of the allocated funds in partial or in the final reports.

## **5. Suspension of the project implementation**

In justified cases, the project implementation may be suspended. Request for suspension, in which the grant beneficiary states the reasons for the suspension and the period for which the implementation is suspended shall be approved by the PZS SAV.

## **6. Refund of allocated funds**

The grant beneficiary shall report the unspent funds in the given year to the chapter of the SAS (ETO Ú SAV and PZS SAV) no later than November 30, of the given year and, at the same time, transfers the unused funds to the account of the SAS Office.

*These rules were approved by the Presidium of the SAS by resolution No. 409.C at its 12th assembly dated 14. 6. 2018. The financial rules shall become valid and effective on 1. 7. 2018. On this day, the financial rules approved by the resolution of P SAV No. 376.C dated 10. 5. 2018, cease to be valid.*

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