

# **Financial rules for awarding grants for projects under the Mobility Programme**

These rules determine the granting of financial support (grant) for SAS organizations for the implementation of international projects within the Mobility Programme and principles of grant management.

## **1. General principles**

- 1.1.** Financial support is approved by the Presidium of 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 Foreign Relations or another ad hoc commission approved for this purpose.
- 1.2.** Financial support from SAS funds can only be provided for costs related to projects implemented within SAS organizations.
- 1.3.** The recipient of the grant is the SAS organization, which will appoint a principal investigator and a team of his / her colleagues participating in the implementation of the project.
- 1.4.** Funds for a given calendar year are allocated to the grant recipient by a breakdown sheet signed by the Vice President of the SAS for International Relations. The administrative agenda is provided by the Office of the Slovak Academy of Sciences (Department of International Cooperation).
- 1.5.** Only eligible project costs can be covered from the grant, i.e. the costs in terms of time and material related to its implementation, which must be justified and proven by accounting.
- 1.6.** The share of the grant on eligible costs is up to 100%.
- 1.7.** Items of eligible costs are determined in more detail in section 2 of these financial rules. Unless otherwise specified by the call, items in the category of material (according to section 2.2) and services (according to section 2.3) can together constitute a maximum of 30% of the total allocated funds.
- 1.8.** All exceptions to the rules are approved by the Vice President of the SAS for International Relations.

## **2. Eligible cost items**

### **Eligible cost items include:**

#### **2.1. Travel expenses**

This includes travel expenses related to business trips of the principal project investigator and project team members according to Act No. 283/2002 Coll. on Travel Expenses as amended, including business stays and trips made in connection with active participation in conferences: reimbursement of proven travel expenses (tickets, airline tickets), reimbursement of proven expenses for accommodation, meals, reimbursement of proven necessary incidental expenses (e.g. parking fees, internet, local transport, vignettes); during a foreign business trip, in addition to reimbursement of proven necessary incidental expenses, pocket money, reimbursement of proven expenses for insurance of necessary medical expenses abroad and other proven expenses related to a foreign business trip may also be paid.

#### **2.2. Material**

Material costs include general material directly related to the implementation of the project - office paper, office supplies, books and technical literature, toners, chemicals, laboratory glass and aids,

personal protective work aids in the laboratory and in the field; animals, feed and other material. The costs of materials also include the procurement of small tangible assets and the necessary computer technology within the framework of the Mobility Programme project implementation.

### **2.3. Services**

Services provided under a contract are directly related to the implementation of the project, which can be documented by a separate supplier document or proven in another objective manner. Eligible costs include - conference fees; contracts, consultations, consultancy, costs of publishing project results (publication and editing costs), including costs of securing rights to these research and development results; membership fees in institutions, if membership is demonstrably necessary or economically advantageous for the implementation of the grant; postal services; costs of operation, repairs and maintenance of property exclusively used in the project solution; bank fees, taxes and fees linked to the grant implementation.

### **3. Ineligible cost items**

Ineligible costs include personnel costs, direct capital expenditures and indirect (overhead) costs. Ineligible costs are also costs for procurement and/or reconstruction, restoration, repair, maintenance of buildings and rooms, office furniture, workplace equipment, normally used by the organization. Furthermore, costs for the publication of periodical publications, textbooks and scripts, fees for regular training, courses and seminars; costs of marketing, advertising, promotion and representation, costs of gift and advertising items, hospitality; financial costs (interest on debts, costs of financial leasing, etc.) and other costs that are not related to the implementation of the project and costs falling in the period before the start and/or after the end of the implementation of the project.

### **4. Grant provision**

- 4.1.** The Vice President of the SAS for International Relations will notify the recipient of the grant of the P SAV decision of to award the grant and send him / her a breakdown sheet, which includes the binding conditions for funding the project and the obligations of the principal investigator and the project manager.
- 4.2.** The breakdown sheet becomes valid and effective on the day of signing by the Vice President of the SAS for International Relations.
- 4.3.** Funds from the budget of the SAS chapter will be provided to public research institutions of the SAS in the form of a current transfer.

### **5. Management principles**

- 5.1.** The grant recipient manages the grant in accordance with Act of the National Council of the Slovak Republic No. 523/2004 Coll. on public administration of budgetary rules as amended and valid economic classification, valid legislation, and these financial rules and according to the dispositions of the project manager.
- 5.2.** When drawing a grant, the recipient of the grant must comply with the breakdown of the project budget specified in the breakdown sheet. Any change, based on factual justification, is possible only after the consent of

PZS SAV.

- 5.3. The grant recipient shall continuously check the implementation of the grant and the progress of the work on the project implementation. He / she is responsible for the fact that the grant will be used according to the dispositions of the project manager. If he / she finds that these instructions are in conflict with the regulations on the management of state property or that the funds are used inefficiently, he / she will suspend the implementation of the disposition and inform the PZS SAS.
- 5.4. The recipient keeps separate accounting records on the management of the allocated grant funds in a separate analytical account.
- 5.5. All accounting documents with which the recipient of the grant proves the implementation must meet the requirements set by the Accounting Act.
- 5.6. Each year, the recipient of the grant submits to PZS SAV a detailed overview of the use of allocated funds in partial or in final reports.
- 5.7. The recipient of the grant can draw funds for the ongoing Mobility project in accordance with the provisions of Article 8 paragraph 5 of Act 523/2004 Coll. as amended until **31 March of the following year. In the next year, funds can be drawn up to a maximum of 25% of the total amount allocated for current expenditures. The possibility to draw funds until March 31 of the following year does not apply to projects whose implementation ends by 31 December of the given year.**

## 6. Return of unused funds

The recipient of the grant shall report unspent funds in the given year to the SAV chapter (Economic and Technical Department of the Office of SAS and PZS SAV) in the form of a request for the return of unspent purpose-provided funds signed by the statutory body of the SAS organization, public research institution, **by November 15 of the given year at the latest.**

*These rules have been approved by the Presidium of SAS (P SAV) by Resolution No. 778 C adopted on its 27<sup>th</sup> Session on 16 November 2023. The financial rules shall come into force on the day following their publication on the SAS website. As of this date, the financial rules approved by the Resolution of P SAV no. 483 C of 15 December 2022 shall cease to be valid.*

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signed in manuscript