

Financial rules for the awarding of SAS grants for international research projects

(Valid within calls published to 30 November 2023)

These rules determine the awarding of financial support (grant) for SAS organizations for the implementation of international research projects and the principles of managing the grant within the programs:

- European partnerships, ERA.Net, EJP (European Joint Programme)
- EIG CONCERT-Japan
- ESA,
- Joint Research Project Program (JRP), which is carried out on the basis of a bilateral agreement between SAV and a foreign partner organization, or on the basis of a multilateral agreement where SAV is one of the partners,
- Support for *Seal of Excellence* projects,
- SAS-ERC Visiting Fellowship Grants.

1. General principles

- 1.1.** Financial support is approved by the SAS Presidium (P SAV) on the proposal of the SAS Vice President for International Relations (PZS SAV) after discussion in the SAV Commission for the Evaluation of International Projects.¹
- 1.2.** Financial support from SAS funds can only be provided for costs 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.** In the programs European Partnerships, ERA.Net, EIG CONCERT-Japan, ESA, JRP, EJP and *Seal of Excellence* project support, the project proposal must include a breakdown of the financial cost plan for each year of implementation, i.e. direct and indirect costs according to Act No. 523/2004 of the National Council of the Slovak Republic on budgetary rules of public administration as amended and valid economic classification.
- 1.5.** 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 and the Secretariat of PZS SAV).
- 1.6.** 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.
- 1.7.** The share of the grant on eligible costs can reach up to 100%.
- 1.8.** Eligible costs cannot include profit, costs of marketing, sale and distribution of products, interest on debts, costs of financial leasing, entertainment, gifts and representation, reconstruction of buildings or rooms, furniture or equipment that are a fixed part of rooms and other costs that are not related with the grant project implementation.

¹ The condition of discussion in the Commission for the Evaluation of International Projects does not apply to proposals submitted under the “Support of projects *Seal of Excellence*”

2. Eligible cost items

2.1. Direct costs - current expenditures

2.1.1. Personal costs

2.1.1.a. The requested funds for personal expenses (costs in the OPE category - other personal expenses, including contributions) for project managers, including students, must correspond to their work spent on implementation of the grant project. They can only be used to cover costs and health and social insurance, resulting from work contracts outside the employment relationship, which were concluded exclusively in direct connection with the implementation of the project.

2.1.1.b. Other personal costs (OPE) may be determined from the grant:

2.1.1.b.1. in projects of the European Partnerships, ERA.Net, EJP up to 15 % of all direct costs,

2.1.1.b.2. in projects of the ESA, JRP, EIG CONCERT-Japan programs and support of *Seal of Excellence* projects up to a maximum of 20% of all direct costs,

2.1.1.b.3. in case the SAS organization is the coordinator of the consortium, up to a maximum of 30% of all direct costs in all programs.

2.1.1.c. In the projects of the "SAS-ERC Visiting Fellowship Grants" program, personal costs are not an eligible expense.

2.1.1.d. The organization is entitled to transfer funds from KTG 630 to KTG 620 for the payment of contributions for agreements on work performed outside of the employment relationship, while it is obliged to comply with the OON limit, which includes the costs of 630 (agreements) and at the same time 620 (contributions for agreements).

2.1.2. Non-personnel costs

The following cost items can be included in non-personnel costs:

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). In particular, it is not possible to include requirements for normal basic workplace equipment among the eligible costs. The exception is the necessary computing technology.

2.1.2.b. Travel costs

All costs for business trips of the project manager and his co-investigators, including business stays and trips made in connection with active participation in conferences according to Act No. 283/2002 Coll. on Travel Expenses as amended.

2.1.2.c. Costs for other services and intangible costs

Costs that can be substantiated by a separate supply document or proven in another objective manner. They include the costs of operation, repairs and maintenance of property used in the project implementation, costs of other services, for example contracts, consultations, consultancy, costs of publishing project results (publication and editing costs), including costs of securing rights to these research and development results; conference fees, membership fees in institutions, if membership is demonstrably necessary or economically advantageous for the implementation of the grant, connection services and other costs such as exchange rate losses, bank fees, taxes and fees linked exclusively

to the implementation of the grant project. Eligible costs do not include, in particular, the costs of publishing periodical publications, textbooks and scripts and requirements for normal basic workplace equipment, repairs or room maintenance.

2.1.2.d. In the projects of the "SAS-ERC Visiting Scholarship Grants" program, only travel expenses according to section 2.1.2.b are eligible expenses in kind.

2.2. Direct costs - capital expenditures

Capital expenditures represent costs for the acquisition of long-term tangible and intangible assets (apparatus, machines, equipment, software and other long-term assets).

2.2.1. Capital expenditures can be determined from project costs up to a maximum of 40 % of all direct costs (current and capital expenditures together).

2.2.2. The limit mentioned in point 2.2.1 applies to the amount of capital costs during the entire duration of the project.

2.2.3. No capital expenditures are allocated to projects in the "Seal of Excellence" project support and "SAS-ERC Visiting Fellowship Grants" programs. Capital expenditures are not eligible expenditures in these programmes.

2.3. Indirect costs

Indirect (overhead) costs of the grant recipient incurred in a direct temporal and material context during the project implementation can be determined up to a maximum of 20% of the amount spent on all direct costs (current and capital expenditures together). These expenses are flat and do not need to be documented.

3. Grant provision

3.1. The Vice President of the SAS for International Relations will notify the grant recipient 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.

3.2. The breakdown sheet becomes valid and effective on the day of signing by the Vice President of the SAS for International Relations.

3.3. Funds from the budget of the SAS chapter will be provided to the SAS organization (public research institution) in the form of an institutional form of research and development support according to section 25 paragraph 2 of Act No. 243/2017 Coll. on public research institutions and on amendments to certain laws.

4. Grant management principles

4.1. The grant recipient manages the grant in accordance with Act of the National Council of the Slovak Republic No. 523/2004 Coll. on budgetary rules of public administration as amended and valid economic classification, valid legislation, and these financial rules and according to the dispositions of the project manager.

4.2. 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.

4.3. 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 SAV.

- 4.4. The recipient keeps separate accounting records on the management of the allocated grant funds in a separate analytical account.
- 4.5. All accounting documents with which the recipient of the grant proves the implementation must meet the requirements set by the Accounting Act.
- 4.6. Each year, the recipient of the grant submits to PZS SAV a detailed overview of the use of allocated funds in annual or final reports on the material evaluation of the International Scientific-Technical Cooperation (MVTs) project according to the instructions of the PZS SAV.
- 4.7. The recipient of the grant can draw funds for the ongoing MVTs project (with the exception of Seal of Excellence projects, SAS-ERC Visiting Fellowship Grants) 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**, with the exception of current expenditures intended for the payment of agreements carried out outside the employment relationship and contributions from them. 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.

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

In justified cases, the implementation of the grant project can be suspended. The request for suspension, in which the grant recipient states the reasons for the suspension and the period for which the implementation is suspended, is approved by PZS SAV.

6. **Returning the allocated 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 (ETO Ú SAV) and PZS SAV) in the form of a request 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 by Resolution No. 448.C on its 17th Session on 15 December 2022. The financial rules shall come into force on 1 1. 2023. As of this date, the financial rules approved by the Resolution of P SAV no. 409.C of 14 June 2018 shall cease to be valid.

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