

Appendix 2 to the Rector's Directive SR 30/2020

Article 1

Personnel costs related to investigators

- 1) Personnel costs related to investigators (full-time as well as part-time mode of study) involved in student grants shall be paid in the form of scholarships in accordance with the TBU Scholarship Regulations, Article 10, Paragraph 1, as scholarship awarded in cases deserving special consideration, given for R&D activities carried out during the implementation of the project JUNG-2020-0XX (+ project title), funded by the project entitled "Junior Grants of TBU in Zlín", Reg. No. CZ.02.2.69/0.0/0.0/19_073/0016941 during the period from 1 February 2021 to 31 January 2023.
- 2) This scholarship shall be awarded monthly from 1 February 2021 to 31 January 2023, and that in the amount of CZK 23,335/month to the principal investigator, and in the amount of CZK 9,334/month to other investigators.
- 3) The scholarship application shall be submitted by the mentor of the investigator.
- 4) In compliance with the rule applicable to the investigators, their maximum total workload at TBU in Zlín, including the part-time job resulting from a job position in projects (i.e. a workload of 0.2 or 0.5), can reach a maximum of 1.2, and that throughout the whole period of the project implementation.

Article 2

Other budget items of a student grant

Personnel costs related to a mentor

- 1) The workload of 0.05-0.1 has been determined for mentoring, with a particular salary, as agreed by the mentors with the project investigators when drawing up the project budget. The size of the workload shall usually be deducted from the current workload. Only if the current workload of the employee allows it, the workload for the job position as a mentor shall be added as an additional workload within TBU (especially in the case of current workloads of less than 1.0).
- 2) In the event that the required workload has been deducted from the current workload of a mentor, the extra pay for the mentor (paid, for example, from the source 1100) should be increased in such a manner that, as a result, mentors receive the current salary increased by the amount paid for mentoring.

Other direct costs



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- 1) Other direct costs refer to other costs connected with the implementation of a student grant such as material expenses, travel expenses, services and other types of costs.

Costs connected with the organization and administration (Overhead costs)

- 1) Overhead costs have been set at 15 % of other costs.

Ineligible expenditure

In accordance with the “Rules for Applicants and Beneficiaries, General Part, version No. 5”, ineligible expenditure is considered to be, in particular:

- payroll costs of employees who did not participate in the project (in the case of managers, it is necessary to evaluate their actual involvement in the project implementation, personnel expenditure of employees holding the posts of representatives of the statutory body who are not directly involved in the project or only formally, cannot be considered eligible);
- payroll expenditure of the members of the implementation team which do not relate via their involvement to the off-project activities;
- payment of unused annual leave in the case of termination of employment;
- other costs for employees, not binding for employers, in accordance with special regulations, e.g.:
 - payments for health insurance in the case that the employee takes unpaid days off;
 - payments related to the annual leave beyond the number of weeks specified in the provisions of § 213 of the Labour Code;
 - costs related to the annual leave agreed upon in the employment agreement;
 - severance;
 - contribution to pension insurance, gifts;
- value added tax or part thereof, if there is a legal claim for deduction;
- interest on credits and loans;
- sanction fees, fines and penalties or other sanction expenditure resulting from contracts or other reasons, cancellation fees;
- administrative and local fees not having a direct relation to the project and are not expressly stated by the Managing Authority;
- direct taxes (road tax, real estate tax, gift tax, inheritance tax, customs duties, etc.);
- expenditure that are part of the liquidation of the company, bad receivables, etc.;
- expenditure for legal disputes incurred in relation to a particular project, e.g. expenditure for payment of legal fees, for the acquisition of evidence, for legal representation in the case of a dispute, expenditure for legal defence against a procedure followed by the Managing Authority, penalties, fines, other sanction

expenditure and legal expenditure related to the legal dispute;

- reserves for possible future losses and debts;
- exchange losses; exchange losses are not considered losses incurred only in terms of accounting due to the difference in the exchange rate used in accordance with the relevant internal regulation of the organization and the exchange rate used in the case of actual payment;
- alcoholic beverages, tobacco products and psychotropic substances.

Article 3

Setting of structures of Work Breakdown Structure components in accordance with the budget, and project audits carried out in the SAP information system for financial management

- 1) The creation of projects in the SAP information system and assignment to the relevant component part of TBU depends on the principal investigator of the student grant. For cooperating persons, i.e. other project investigators, Work Breakdown Structure sub-components shall be created and integrated into the same project, however, referring to the profit centre of the component part which the relevant investigator is affiliated with, so that a correct allocation of costs to the relevant component parts (scholarships, salaries, etc.) is ensured.

Mentors of the investigators (principal and other investigators) shall be appointed as cost centre managers of the relevant Work Breakdown Structure components.

Project structure in the SAP information system for financial management

- 1) Principal investigator of the project
 - 1.1.1. Project grant
 - 1.1.2. Personnel costs related to the project investigator
 - 1.1.3. Other costs
 - 1.1.3.1. Financial participation by TBU (5% of the amount of eligible expenditure) within overhead costs
- 2) Other investigator of the project (number of structures of Work Breakdown Structure components of other investigators is determined by the number of other investigators involved in the project implementation)
 - 2.1.1. Project grant
 - 2.1.2. Personnel costs related to the project investigator
 - 2.1.3. Other costs
 - 2.1.3.1. Financial participation by TBU (5% of the amount of eligible expenditure) within overhead costs

- 3) Audits in the SAP information system

At the component part which the principal investigator is affiliated with, an audit of the entire student project shall be carried out by the authorized employees. After the Work Breakdown Structure components have been created, persons shall be appointed who shall be provided access to all Work Breakdown Structure components used within a project.

An inspection shall also take place at those component parts (whose employees are involved in the projects as other investigators) which monitor the use of financial resources provided, based

on the authorization related to their profit centres where the Work Breakdown Structure sub-components shall be created.

The overall audit of eligible project expenditure shall be carried out by the JUNG financial manager.

4) Setting of project number sequences

Each student project shall be registered within its TBU shared folder S:\common\PROJEKTY\OPVVV\JUNG\STUDENTSKE PROJEKTY\2020_0XX), and shall have its own number sequence, where document types will be identified; the next identifier (XX) will be the numerical designation of the student project, and the last identifier will be the serial identification of the document number.

Identifier	Document description
FJ-XX-0	Invoices
CJ-XX-0	Travel orders
PJ-XX-0	Cash slips
VJ-XX-0	Internal rebooking
etc., as required	

Article 4

Simplified reporting of expenses and sample calculations made using the standard scale of unit costs

Simplified reporting of expenses is used to report expenses to the Managing Authority, and that by providing the unit costs determined in the Call No. 73 of the OP RDE. Therefore, particular accounting records or personnel documents shall not be submitted. As regards personnel documents, these may be subject to an inspection on site.

Budget set for the involvement of 4 project investigators (1 principal investigator, 3 other investigators) / 24 project months

Project position	Number of months of the implementation period/Involvement of the investigator	Workload size	Amount planned within the project in total
Principal investigator	24	0.5	CZK 958,320.00
Other investigator	24	0.2	CZK 383,328.00
Other investigator	24	0.2	CZK 383,328.00
Other investigator	24	0.2	CZK 383,328.00
Project in total	24	x	CZK 2,108,304.00

Budget set for the involvement of 4 project investigators (1 principal investigator, 3 other investigators) / 1 project month

Project position	Personnel costs	Other costs	Total amount	Out of which overhead costs (rate of 15%)
Principal investigator	23,335.00	16,595.00	39,930.00	2,489.25
Other investigator	9,334.00	6,638.00	15,972.00	995.70
Other investigator	9,334.00	6,638.00	15,972.00	995.70
Other investigator	9,334.00	6,638.00	15,972.00	995.70
Project in total	51,337.00	36,509.00	87,846.00	5,476.35

Budget set for the involvement of 5 project investigators (1 principal investigator, 4 other investigators) / 24 project months

Project position	Number of months of the implementation period/Involvement of the investigator	Workload size	Amount planned within the project in total
Principal investigator	24	0.5	CZK 958,320.00
Other investigator	24	0.2	CZK 383,328.00
Other investigator	24	0.2	CZK 383,328.00
Other investigator	24	0.2	CZK 383,328.00
Other investigator	24	0.2	CZK 383,328.00
Project in total	24	x	CZK 2,491,632.00

Budget set for the involvement of 5 project investigators (1 principal investigator, 4 other investigators) / 1 project month

Project position	Personnel costs	Other costs	Total amount	Out of which overhead costs (rate of 15%)
Principal investigator	23,335.00	16,595.00	39,930.00	2,489.25
Other investigator	9,334.00	6,638.00	15,972.00	995.70
Other investigator	9,334.00	6,638.00	15,972.00	995.70
Other investigator	9,334.00	6,638.00	15,972.00	995.70
Other investigator	9,334.00	6,638.00	15,972.00	995.70
Project in total	60,671.00	43,147.00	103,818.00	6,472.05