

RULES FOR THE USE OF FUNDS OF IGA STUDENT SCIENTIFIC PROJECT

Updated on 19.11.2025

1. Funds are allocated only **for one calendar year** and cannot be transferred to the following year.
2. The researcher carrying out the project shall use the allocated funds economically and in compliance with the generally binding legal regulations. The lead researcher manages the funds in compliance with the Agreement on the Terms and Conditions of the Use of Financial Support for A2 Research Projects (hereinafter the “Agreement”) made between UCT Prague and the lead researcher, and in compliance with its amendments, if any. The approved budget forms Attachment 1 of the Agreement.
3. Article 3 of the Agreement states the iFIS code (source, fund), which consists of the first three digits representing the “cost centre (CS)”, which is usually the number of the researcher’s workplace. The following two digits show the “type of action (TA), in case of IGA research projects those are always 88. The last four digits are specific for each individual allocated grant. The nine digits define the source of funding for proper use of the allocated grant and are always shown on the respective documents. All forms can be downloaded from VIGA websites, section Hospodaření (Use of Funds) <http://www.vscht.cz/uredni-deska/iga/viga/hospodareni>.
4. The faculty grant committee (hereinafter the “FGC”) reserves the right to request, during the project, information regarding carried out business trips, use of funds, achieved results or outcomes, namely should there arise doubts concerning the purpose and efficiency of the use of the allocated funds or concerning compliance of the management of scientific research activities with the approved activities defined in the approved project proposal.
5. Student scholarships
As optimum, the payment of scholarships from Student Scientific Research Projects (A2) is carried out two or three times per calendar year upon the proposal by the researcher via the filled in form “Request for payment of financial amounts from grant” (Požadavek na vyplácení finančních částek z grantu). Scholarships are usually paid out in aliquot shares or shares for the work performed on the project, i.e. one third on the June pay day, another third on the September pay day, and the last third on the November pay day, where the supporting documentation needs to be delivered by October 25 of the given year. The column *Monthly scholarship (Měsíční stipendium)* is not to be filled in, the researcher provides the total amount in the column *Total CZK (Celkem Kč)*. In exceptional justified cases, the researcher may pay out the scholarship more frequently. The proposal stating the source is submitted to the Dean’s Office, signed by the researcher and the head of the workplace. The balance in the project account that occurs due to non-deduction of social and health insurance pursuant to tax regulations will be centrally transferred to a central fund of special purpose resources IGA at the end of the calendar year. This balance in the project account will not be subject to the evaluation of the project’s final report and the use of the project budget after its completion. The Investigator is not entitled to use the balance. The form for payment of financial amounts from grant is posted on the VIGA web sites in the section Hospodaření <http://www.vscht.cz/uredni-deska/iga/viga/hospodareni>.

6. Personnel costs of academic staff

The payment of bonuses from salary funds to supervisors is carried out usually twice a year (no later than on the November pay day) as a share of the allocated salary cost and number of months of the supervisor's participation in the project for the respective period, i.e. till the end of the calendar year. The supporting documentation needs to be delivered no later than by October 25 of the given year. Proposals for payment of bonuses, stating the source from which it should be paid, are submitted by the lead researcher. The bonuses are stated for individual persons at the amount of salary cost (SC); health and social insurance payments paid by the employee are calculated automatically, the sum of health and social insurance payments together with the salary cost forming the item of personnel cost, which is fully borne by the budget of the project, i.e. the bonuses (SC) and the health and social insurance payments (HSI) are transferred from the project commission. The proposals will be checked by the supervisor of the lead researcher and approved by the head of the workplace. If works for the project result in a balance of more than CZK 10 due to non-deduction of social and health insurance under the tax regulations, such balance resulting from savings due to non-deduction of levies shall be promptly transferred by the researcher to the account of the IGA reserve of the faculty. The transfer will take place together with a notification of such fact to the chair or the administrator of the FGC. The form for proposal of bonuses is posted on the VIGA web sites in the section Hospodaření <http://www.vscht.cz/uredni-deska/iga/viga/hospodareni>.

7. Operating costs

The use of operating costs for **material, services, repairs** (only for equipment used exclusively for the project in question) **and nonmaterial costs** (of publishing the result including Open Access costs in the case of publications from IGA research projects, conference fees, if paid in advance, membership fees, bank and other fees in connection with the project, etc.) is performed by paying invoices, refunds of receipts of purchases made in cash, internal transfer within the school for services provided by internal units, e.g. for analyses in the Central laboratories, or by withdrawing stock from the Central warehouse against a material issue slip.

Financial resources for purchasing tangible and intangible assets with the purchase price **higher than CZK 80 000 including VAT are not eligible costs** of the scientific project and will not be provided.

Petty expenses (purchase of things for up to CZK 10,000 necessary for the project with payment in cash) are handled by an authorised employee of the workplace based on a submitted tax document (receipt).

In case of purchases of over CZK 10,000 inclusive, a **market research has to be done** before the purchase, 3 bids from 3 different suppliers, or screenshots (print screens) that display the goods and their prices on a website (note that a link might not be suitable as the sale of the given product might be terminated and the link might cease to be fully functional) must be collected.

The authorized person to carry out operations (purchases, payments) is the lead researcher. The **factual correctness of accounting documents** of operating costs including the source (pro forma invoices, tax documents – invoices, issue slips) are checked and signed in accordance with the signature rules by an authorized employee – an **economist** at the workplace. Purchases exceeding CZK 10,000 will be signed by the head of department.

The use of material, services and assets is exclusive for the purposes of the project.

The researcher obliges to present all documents for accounting so that they are posted into accounting and the allocated financial sources are used **by November 30 at the latest**. It is possible to post into accounting, i.e. to use funds only for operating **costs incurred before** December 31 of the respective year. Items can be posted into accounting in December only in case the date of the chargeable event of the given document is in December. Fixed assets

acquired in the project are registered at the department where the lead researcher carries out the tasks linked to their dissertation.

Travel costs – See point 9.

8. Supplementary costs (overhead)

Supplementary costs are withheld by the accounting department automatically once a year. The overhead costs amount is determined in the Rector's decree Announcement of internal grant competition of UCT Prague for the respective year of the competition.

9. Travel costs

For active participation at a conference to be recognized, at least a poster is required.

It is possible to report and use only costs with the date of performance for tax purposes and documented by the end of December. Any costs documented in January or February (or later) cannot be paid out of the IGA project.

The use of travel costs depends on whether the travel is undertaken by the school's employee (a person in employment relationship with UCT Prague) or by a student:

a) Employee:

Reimbursement of travel expenses is governed by the Labour Act and the internal documents ([Registrar's Decree No. 30.05/12](#) Reimbursement of travel expenses; the Circular Poskytování cestovních náhrad (available only in Czech) in effect. The websites of the Finance Department contain the required regulations and forms (<https://intranet.vscht.cz/ekonomika/cestovni-nahrady>).

b) Student

The travel costs are paid in the form of a special purpose scholarship (under Article 6, letter b) of the Scholarship Rules of UCT Prague), therefore all requests are approved and signed by the Dean of the faculty. Students do not meet the requirement to pass training for employees of UCT Prague with valid reference driver test, therefore students cannot use passenger cars as drivers.

Travels in the Czech Republic and the Slovak Republic are arranged through the respective Dean's Office, they are reimbursed after the travel upon submission of all documents. Form: <http://intranet.vscht.cz/student/sluzebni-cesty-student>

Travels abroad are registered by the International Department, the settlement of expenses after the return is done by the Finance Department.

Procedure:

✓ Before a trip abroad, the student will fill in the form "Application for provision of a travel expenses scholarship" (hereinafter referred to as the "Application"), where they will provide the number of the funds from which the expenses will be paid.

✓ **Only** in case the student wants to pay the expenses from **more contracts** (funds), they will fill in the form "**Agreement on reimbursement of travel expenses**" (hereinafter referred to as the "Agreement") in two copies that will ideally be initialled by persons authorized to work with the funds from which the costs will be paid. After that the student will present the XXX to the Bursar for signature to the Bursar's Office together with a copy of the approved Application. The initials on the Agreement can be substituted with a copy of the approved Application form with signatures of persons authorized to work with the given funds. The settlement of travel expenses is done as usual after all documents related to the business trip are presented to the Finance Department. The Student will also attach a copy of the Agreement to the settlement of expenses.

✓ **Forms:** <http://intranet.vscht.cz/zahranicni-pobyty/zahranicni-cesta-student>

All applications and forms must be clearly marked as related a **Student's trip**.

- c) Student who has any type of employment relationship with UCT (trip made as part of a VaV project)

In such case it has to be possible to find such person in the system with the employee status.

In case the student who is at the same time a researcher in an IGA project (scholarship) and in a research and development project in which he/she is involved based on an employment relationship, contract on work, or work activities contract (salary), the sources of financing of travel expenses may be combined in justified cases.

The procedure is the same as in letter (a) Employee.

For such cases, an Agreement on reimbursement of travel expenses (Smlouva o úhradě cestovních výdajů) has been prepared. The template of the agreement is posted on the web sites of the Financial Department. <http://intranet.vscht.cz/student/sluzebni-cesty-student>

The persons authorised to sign are the researcher and, for UCT Prague, the Registrar.

The accounting of the travel is performed in a standard way upon submission of all documents related to the business trip.

Once the travel has been completed, it is necessary to write a brief Travel Report, which forms part of the project documentation. The justification of the business trip will appear in the final report of the grant. The Travel Report should be saved in the Project Files in the MIS application – Granty a projekty – Akce – Soubory (Grants and projects – Actions – Files).

Conference fees are considered travel expenses only if they are paid at the conference (in the form of reimbursement).

10. Without prior consent from the FGC, it is not possible during the use of funds to change the basic composition of the resources (scholarships, personnel costs, operating costs) stated in the Agreement. The only exception is payment of certain travel costs allocated under the item operating costs if such payment is in the form of a special purpose scholarship under Article 6, letter b) of the Scholarship Rules of UCT Prague.
11. Any change to scholarship amounts paid to the individual members of the project team are subject, while complying with the total amount of the items of eligible costs, to written agreement by the FGC. The lead researcher shall request such approval no later than by October 10 of the year when the project is undertaken. The lead researcher shall attach to the request the justification thereof and a proposal for modification of the distribution of the scholarship and personnel costs items signed by all members of the research collective.
12. In case any of the project team members' participation is terminated, the lead researcher shall inform the FGC of such fact within 7 days from the day when he/she has learnt thereof.
 - a) The lead researcher may propose adding new member(s) to the project team and submit the amended proposal for scholarships and personnel costs. In such case the total amount of eligible costs in the individual items shall not be exceeded. If the proposal includes changes to the amount of scholarships paid to the original members of the project team, such changes shall be subject to the provisions of point 11 hereof.
 - b) If no adequate replacement is proposed for the persons who terminated their participation in the project, the unused funds for scholarships and personnel costs will be transferred to the reserve of the faculty.
13. Transfers within the operating funds item (material, services, travel costs) are possible and do not require change of decision or amendment to the Agreement. However, the purpose and economy of

such transfer shall be clearly justified in the final report. The provided reasons shall also make clear that such transfer effectively contributed to the solution of the project.