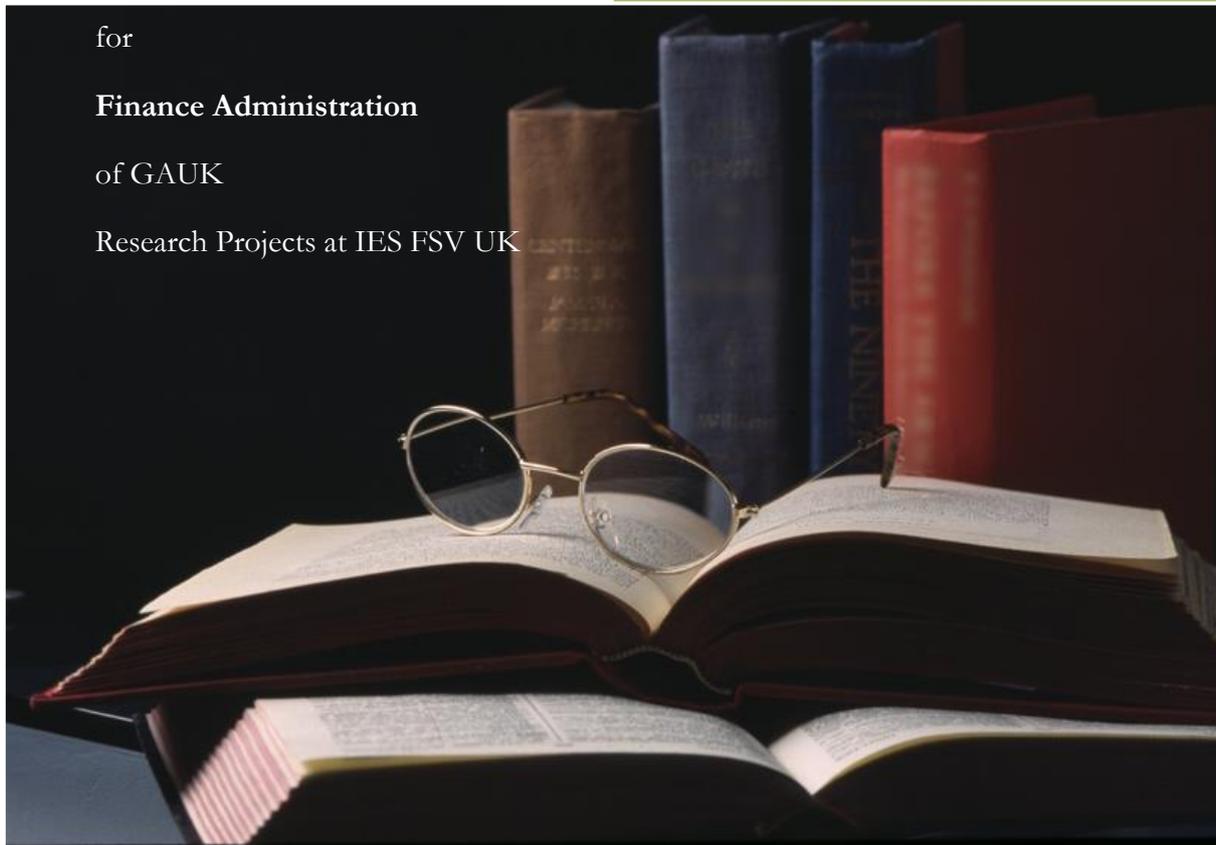


2016

”Cookbook”

for
Finance Administration
of GAUK
Research Projects at IES FSV UK



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Charles University

Faculty of Social Sciences

Institute of Economic Studies

.: Foreword

This handbook¹ is intended for the students and employees of the Institute of Economic Studies, Faculty of Social Sciences at Charles University (IES FSV UK) and will serve the principal investigators of the research projects accepted by Grant Agency of Charles University (GAUK) as a material guide to the execution of projects. **Please always keep in mind that all expenses should correspond perfectly to the grant project submitted and accepted by GAUK.** This means that all purchases and travel financing should be the subject of and coincident with the short-term as well as long-term project goal.

Spending grant resources has to be in compliance with [dean's directive no. 23/2014](#), meaning the resources need to be spent equally during the whole period of the project's execution. The timetable of project spending should also be in accordance with the timetable for financial statement at the faculty determined by the [dean's directive no. 2016/23](#). Last orders and purchases can be made no later than at the beginning of November of the corresponding **year**. Also the accounting for the project has to be completed at the beginning of December of the corresponding year at the latest.²

This handbook will guide you through the common material aspects of project execution such as the payment of stipends / salaries to members of research teams, travel instructions, material purchases and it will introduce you to all the departments of the Faculty of Social Sciences you will need during the execution of the project.

[Helena Koutná](#)
Office of IES

[Jindřich Matoušek](#)
Centre for Doctoral Studies



¹ This version is an updated version of an original written in 2009 by Jozef Baruník – all credit to him.

² Please follow the dean's directive no. 2016/23 for exact deadlines.

.: How To Apply



If you have an interesting idea that needs financing, e.g. when the data that you want to work on is not available for free or that you need to travel to conferences to present your papers and you need to cover the participation fee and the travel costs, or you just want some financial support for the work you do on your quality research, it is time to apply for a grant. As students of Charles University you have a special opportunity to apply for a grant at the Grant Agency of the Charles University (GAUK) that was created with the primary aim of supporting student research.

Writing your grant proposal

The quality of your grant proposal is the first and the last thing that is decisive in whether you will or will not be awarded the grant. The time you spend on writing the proposal is worth it because it forces you to structure your research, thoughts and ideas, and makes you express them in great detail. The referees that will provide you with a report usually are experts in the field and their feedback is thus valuable for your research, even if you eventually do not get the money. Apart from the research, the ability to convince the reader about your needs will also be useful in your future career, so this is the first place to really make an effort.

Administrative requirements

Each master or PhD student can be involved as a member of a research team in not more than three projects in a given academic year. The projects can last from one up to three years and the multi-year projects have to be renewed each year. Applications are submitted via the online webpage <https://is.cuni.cz/webapps/> to which all students have access. The text of the application is accepted in Czech, Slovak or English, but as the referees are often chosen from universities in other countries, it is advisable to write in English³.

Your supervisor should know about your intention to apply for a GAUK grant, but the only necessary work he/she has to do is to accept your proposal and write a short recommendation⁴. You will also have to enclose his/her academic CV and list of publications (10 is enough) as well as yours and those of all members of the research team. The number of students in the research team has to be greater or equal to the number of “non-students”, that is e.g. academic workers or co-workers from other

³ Since 2014 the webpage should be localized in both Czech and English. Some errors may still occur such as Czech headers in the English version of the application. I strongly advise you to use the English version of the application.

⁴ He/she can do it even before you submit it in the system.

universities. Bachelor students can be part of the team but they are unfortunately counted as non-students.

Publication

A quality publication is the most important part of the grant solution. Already when applying for the grant, you commit yourself to publishing a research paper “in print”, which means (at minimum) any series with an ISBN, e.g. the IES working paper series. Of course, the better journal you publish in, the better result not only for the project’s execution, but primarily for you. In the published paper that was supported by money from GAUK you should not forget to include at least a footnote with a dedication to the specific grant you were awarded.

Students often worry what happens if they do not manage to publish a paper or if their project fails. In case you do not succeed with your project, it will only be labelled “Not successful”, but you will not need to put the money back.

.: Finance structure⁵



This part is important, as you have to defend your need for the money and convince the committee with your reasoning. There are several sub-sections that cover different types of expenses. The basic rule is that the sum of all sub-sections cannot exceed 300,000.-CZK per year, which may differ from year to year as the rules for GAUK administration keep on evolving.

Other non-investment costs

This part of the budget covers expenses for small assets, e.g. hardware (hard-drive, laptop); software licenses, books, articles, data, proofreading, payments to respondents, conference-fees and other small non-investment material. For an asset to be considered a “non-investment”, its price has to be restricted: hardware can cost up to 40,000.-CZK and software up to 60,000.-CZK. Do not forget to mention the intention to buy something in the proposal. Remember, that material bought from the grant resources **is** and **stays** property of university, you can merely use it!

Travel expenses

Travel expenses cover the expenses of travel –e.g. travel to conferences, or any travel connected to the project. However, if you want to travel to a conference, your active involvement is required in the way that you either present your paper or you present a

⁵ You can find up-to-date information at the webpage of GAUK: <http://www.cuni.cz/UK-2446.html>

poster about your research. (With regard to the budget, conference fees are considered as other non-investment costs.)

Overhead cost (doplňkové náklady, dříve režie)

The overhead cost is a share of your budget that goes to the Faculty of Social Sciences for administration of your grant and is set to constitute max. 15% of the total cost. The exact percentage is set by the Faculty of Social Sciences each year. It is an obligatory part of the proposal and should not be overlooked when you create the budget.

Wages and scholarship

‘Wages’ is the (gross) money that you dedicate to your supervisor and other non-students. It includes social and medical insurance. You and other students in your research team receive a scholarship. The difference is in the income tax that you do not have to pay from the scholarship. As the main researcher, you cannot get more than 80,000.-CZK per project and 100,000.-CZK in total from all projects that you are involved in per a given academic year on scholarship. Apart from that, in order to make sure that the GAUK is for students and not for academic workers, scholarship has to amount for 60% or more of total personal costs, which means that students have to earn more money from the project than non-students. The total scholarship can amount at maximum to 160,000.-CZK per project.

Deadlines

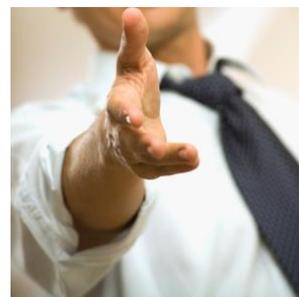
Deadlines for projects submitted in academic year 2016 are as follows:

Deadline for applications:	November 6, 2016
Project continuation:	January 12, 2017
Notification of approval:	March 2017
Last orders: ⁶	December 2, 2016
Accounting completed: ⁶	December 12, 2016
Final report: ⁶	March 26, 2017

⁶ The exact dates are always set by the UK and subsequent FSV directive in autumn.

.: Faculty Departments

Here you will find important departments and people you will need during the execution of your project.⁷ The general rule is to refer to the contact person at IES - a member of the IES Office [Helena Koutná](#) (personally **room 507** or using her internal mail or mailbox no. 16 in the ground floor). Remember that the signed forms **should always be sent** to the Faculty departments through **this contact person at IES**.



Please mind that you may directly contact the departments in necessary or urgent cases only. If personally, most preferably arrange an appointment, otherwise we urge to use their office hours.

All necessary forms are found [here](#).

Research Department

Administrative support for projects is provided by the Research Department. The primary contact is [Eva Horníčková](#) (tel. 222112267). Please also contact the research department in case of unexpected changes in the project.

Economic Department

The Economic Department process all the orders, purchases and payments. The head of the department is [Hana Pokorná](#), [M. Tóthová](#) will process all your orders and invoices. Forms that will be needed by the Economic Department can be found [here](#). All contacts for the department can be found [here](#).

This department also process official domestic and foreign journeys to international conferences. The contact person for opening the official domestic journey is [Denisa Vaculíková](#) and [Helena Krchová](#) for opening the official foreign journey.

After you have finished your journey, you will need to provide the final account of bills.

Staff Department

In case you will need to sign an employment contract with a member of the team, for example with your project supervisor, it will be processed by [J.Kendíková](#) from the Staff Department. [R. Šípková](#) / [P. Rendlová](#) will process the wage payments.

⁷ In case of an urgent need, the up to date phone book should be at <http://www.fsv.cuni.cz/FSVTEMP-248.html>

Department of Foreign Relations

The Department of Foreign Relations engages in the international mobility of students, teachers and staff of the Faculty of Social Sciences at all levels. Please refer to the webpage of the Department of Foreign Relations, for all internships abroad: <http://intranet.fsv.cuni.cz/FSVINT-1162.html>. All necessary contacts can be found [here](#).

Study Department

In case you **will** need to pay a stipend to a member of the execution team, you will need to fill the form for stipends for special purposes. The contact at the Study department is [M. Stanovská](#) (tel. 222112224).

.: First Steps



Signature Mandate

Before one begins to spend grant resources, it is necessary to **file the signature mandate** of the principal investigator who is entitled to spend the grant resources. The principal investigator will sign all the documents relevant to project. The signature mandate can be filled with [M. Tóthová](#) from the Economic Department of the FSV, but is usually done at the first meeting organized by [E. Horníčková](#) for all students awarded by the grant.

Contract

At the same meeting the contracts for investigators are usually signed. Contracts are always prepared by the Research Department of the FSV by [E. Horníčková](#) who will contact you in case your project is accepted.

Online System of Grant Accounts

Online information about all the accounts can be found at <http://strediska.fsv.cuni.cz/>. The password to your account can be obtained through CIVT at Hollar ([V. Kraus](#)), but you usually get it at the first meeting as well.

After these steps, you can begin spending the grant resources according to your project proposal. Mind that spending of the grant resources has to be in compliance with [dean's directive no. 23/2014](#), meaning the resources need to be spent **equally during the whole period of the project's execution**. The timetable of project spending should also be in accordance with the timetable for financial statement at the faculty determined in 2016 by the [dean's directive no. 2016/23](#).

.: Stipends / Scholarships



Stipends to the members of the execution team are paid through the Study Department. First fill in the form (“Stipendium na výzkum”) found [here](#). The form should be signed by the principal investigator of the grant (as “navrhovatel” and “odpovědná osoba”), and leave it with **Helena Koutná** at IES.

.: Wages

The principal investigator is not authorized to enter into an agreement in the name of the Faculty (contracts or agreements on work as i.e. professional translations). All proposals for contracts should be sent to the dean of the faculty for his/her signature through the Research Department.

Wage payment requests for the project are submitted to the Staff Department to [R. Šípková](#). Please keep in mind that **costs of wages also include obligatory deductibles** such as health and insurance deductibles (34%), and if the project allows for, also the deduction to the social fund (1,5%).

Contract for services (in Czech “Dohoda o provedení práce“) and **Contract for Work (in Czech “Dohoda o pracovní činnosti“)** are submitted to the Staff Department to [R. Šípková](#). For payment, it is necessary to hand in a statement of account of the work carried out (“Vyúčtování odměny za práci”) during the month when the work was performed.

.: Travel Expenses

In this part you can find the guide to official journeys to international and domestic conferences. Please **remember that the first step is to write a high-quality research paper and submit it** to the conference you intend to visit. After its acceptance, you can open your journey with the Economic department. All the forms can be found [here](#). All filled forms should be left with Helena Koutná at IES who checks them, obtains the signature of the IES Director and sends it to the Faculty.

Generally, all students have to sign “the innominate agreement” before the journey (Agreement concluded in accordance with § 1746 and a pursuing law no.89/2012 coll., civil code). Further, you need to fill in the request form (Employee Travel Abroad Authorisation Form) and sign both forms as an “employee/citizen” and a person with financial authority/grant supervisor, as well.

You can also ask for advance payment (for your flight ticket, hotel reservation, insurance payment, conference registration fee) and also for meals and pocket/spending money by sending a completed request form (“Žádost o zálohu na pracovní cestu do zahraničí”). Advance payment can be received either **in cash** (CZK or/and in foreign currency) or by a transfer to your bank account (CZK or EUR). Advance payment usually can't be remitted more than 14 days prior the departure day.

Journeys longer than 30 days are considered as **LONG-TERM JOURNEYS**. Mind that the Economic department needs to receive your documents at least 14 days prior the departure day if your stay exceeds 30 days! Count with possible delays that can occur at IES before the documents are passed along.

Before the journey, remember to provide also a proof that you have purchased travel insurance and a proof of the acceptance of your paper to the conference or invitation.

After the journey has been completed, all the documents are submitted to the Economic department. The deadline for submission of all documents is 14 days after the journey has been completed! **If you do not manage to submit all the documents, you lose the right to the financing of the costs.** Submit final accounts (Claim for Reimbursement for Expenses) with all the bills (hotel, airticket, registration fee, etc...) to Helena Koutná, and do not forget the report from the official journey (Report on Official Travel Abroad).

In case you would like **to use you own motor vehicle for the journey**, it is necessary to pass a ‘driver’s education course’ and supply the Economic department with the registration book of the vehicle and the collision insurance of the vehicle. Moreover, usage of the vehicle has to be approved by the dean of the Faculty.

.: Material Expenses



The Economic department ([M. Tóthová](#)) processes all goods and services orders. Purchase order forms should be signed by the principal investigator of the grant, and sent to the Economic department by internal mail and by email as well (original Word document form in case you expect M. Tóthová to send it to the supplier).

Once the order form has been sent, the Economic department processes it. Usually the invoice sent by the supplier of the ordered goods has to be signed by the principal investigator (form “Likvidační list”).

Please keep in mind that each purchased good (together with services) must not exceed 40,000.- CZK. All goods with a value over 40,000.- CZK are considered fiscal assets which cannot be purchased with GAUK resources. Hardware expenses should not

exceed 40,000.- CZK and software 60,000.-CZK. Moreover, you should have specified your planned expenses in the grant proposal.

Costs up to 10,000.- CZK paid directly by yourself can be passed as **minor expenses** by completing the form “Vyúčtování drobného vydání”. If you pay by a bank card, please attach also a proof of the bank transaction.

It is not possible to cash an invoice or purchase of goods and services (greater than **minor expenses**) made without the purchase order form being processed by the Economic department!

After the institute has received the goods, they become the property of the Faculty and have to be registered at the Economic department ([M. Tóthová](#)). Therefore all the goods have to be sent first to the Centre of Informatics ([P. Gottfried](#)) at the Institute, where they will provide an inventory number.

In case you want to use the purchased goods outside of the Faculty (i.e. notebook), you have to fill in a request (Žádost o svěřeni majetku) for the borrowing of the goods and send it to [P. Balík](#).

Mind that all incoming invoices attached to your documents have to contain the correct address of the Faculty as the customer (Univerzita Karlova, Fakulta sociálních věd, Smetanovo nábřeží 6, 110 01 Praha 1).

Books

Orders for books should be sent directly to the Library (to [E.Votápková](#)) or may be purchased directly as **minor expenses**. The books always become the possession of the Library.



If you have any questions not answered in this Cookbook, you may contact the staff mentioned above or the member of the Centre for Doctoral Studies [Jindřich Matoušek](#).

An updated handbook in Czech made by the Research Department can be found [here](#).