SWISS–CZECH
Cooperation Programme

Ministry of Education,
Youth and Sports
of the Czech Republic

# GUIDE FOR BENEFICIARIES

## *Czech-Swiss Research Infrastructure Initiative*

## Call 8K2502

## 1. INTRODUCTION

The purpose of the Guide for Beneficiaries is to provide a guide for the beneficiaries of the Czech-Swiss Research Infrastructure Initiative **Call 8K2502**. The Guide will focus primarily on project implementation, financial management and reporting, monitoring and audits. The Guide is meant to supplement provided call documentation.

Overview of the Czech-Swiss Research Infrastructure Initiative:

The Initiative is realised in the framework of the Swiss-Czech Cooperation Programme within the Second Swiss contribution to selected EU member states. The Initiative aims to contribute to the economic growth and competitiveness of the Czech Republic by strengthening its position in the European research infrastructure landscape and extending its international scientific research network.

| Call 8K2502 | |
|---|---|
| Call Launch | 21st July 2025 |
| Call End | 21st September 2025 |
| Result Announcement | November/December 2025 |
| Eligible Applicants | ACTRIS-CZ; BBMRI.cz; CzeCOS; CSDA/ESS-CZ; CZECRIN; ELIXIR CZ; LINDAT/CLARIAH-CZ; SHARE-CZ |
| Project Partner | ACTRIS ERIC; BBMR ERIC; CESSDA ERIC; CLARIN ERIC; DARIAH ERIC; ECRIN ERIC; ELIXIR; ESSurvey ERIC; ICOS ERIC; SHARE ERIC |
| Project Duration | 2026–2028 |

**Glossary:**

Beneficiary – grant recipient (research organisation)

Programme Operator – Ministry of Education, Youth and Sports, MEYS

## 2. LEGAL BASIS

The Initiative primarily conforms to the following documents:

- **Framework Agreement** between the Government of the Czech Republic and the Swiss Federal Council on the Implementation of the Second Swiss Contribution to Selected Member States of the European Union to Reduce Economic and Social Disparities within the European Union (Rámcová dohoda);
- **Country-Specific Set-Up** for the Implementation of the Framework Agreement between the Government of the Czech Republic and the Swiss Federal Council on the Implementation of the Second Swiss Contribution to Selected Member States of the European Union to Reduce Economic and Social Disparities within the European Union (Specifický rámec);
- **Regulations** on the Implementation of the Second Swiss Contribution to Selected Member States of the European Union to Reduce Economic and Social Disparities within the European Union (Nařízení o implementaci druhého švýcarského příspěvku ve znění dle Specifického rámce);
- **Support Measure Set-Up** on the Support Measure Czech-Swiss Research Infrastructure Initiative (Rámec Opatření);
- **Call documentation** (for Call 8K2501 or for Call 8K2502);
- and **Communication and Information Manual** Second Swiss Contribution to Selected EU Member States.

The legal framework of the Initiative is described in the Guidelines of the National Coordination Unit for programme operators (Pokyn Národní koordinační jednotky pro zprostředkovatele programů) – available at Swiss-Czech Cooperation website of the Ministry of Finance of the Czech Republic.

The legal regulations apply in their effective wording, or in the wording effective at the relevant time. These include, in particular:

- **Act No. 130/2002 Coll.** (zákon o podpoře výzkumu a vývoje);
- **Act No. 218/2000 Coll.** (rozpočtová pravidla);
- **Act No. 500/2004 Coll.** (správní řád, ve znění pozdějších předpisů);
- **Act No. 341/2005 Coll.** (o veřejných výzkumných institucích);
- **Act No. 111/1998 Coll.** (zákon o vysokých školách);
- **Act No. 563/1991 Coll.** (o účetnictví);
- **Zákon č. 320/2001 Sb.** (zákon o finanční kontrole).

## 3. GENERAL INFORMATION

### 3.1. Eligible Costs

The **first and final dates** of eligible costs shall be stated in the **Decision on Funding** of the respective project.

The eligible costs for a project include:

- **Personnel costs**

  Personal costs, applicable for both part-time and full-time personnel, consist of salaries and wages, which also include compulsory insurance, social security and health insurance costs, paid vacation, personal time off, sick leave and other compensation as given by law. The personal costs must also be in accordance with the institution´s internal rules.

  For the personal costs to be eligible, the person must be assigned to the project, their costs must be eligible, reasonable, and actually incurred, and one of the approved calculation methods must be used (i.e. monthly/hourly rates). Personal costs must not overlap with time allocated to other duties or funding sources, to ensure full compliance with the principle of no double funding.

  Personal costs may also include remunerations based on work performance agreements or contracts for work, provided that the work carried out is directly linked to the project implementation and meets the eligibility rules.

  Personal costs also include scholarships for research, development and innovation activities (fully or partially), provided that such scholarship is related to the research activity in the project.

- **Travel and mobility costs**

  Travel and mobility costs include costs related to the project implementation such as: transportation, accommodation, insurance, per diem (as per Act No. 262/2006 Coll., the Labour Code, and by a decree of the Ministry of Finance that defines the basic rates for foreign subsistence allowance for the given year), and conference and meeting attendances.

  Travel costs consist of business trips, conference fees and travel allowances directly connected and beneficial to the project implementation or already approved in the project proposal as a project part. Travel costs include international travel costs as well as domestic travel costs related to the project.

  Eligible costs for public transportation include bus and train tickets (standard class unless justified) and air tickets (economy class unless justified). Trip cancellation insurance costs are eligible for the financing and strongly recommended.

  Eligible costs further include the use of a private vehicle (as per Czech Labour Code and other related regulations) as well as a rent of the vehicle (if justified). Other transport costs, such as taxi fares or similar, may also be eligible if properly justified. All transport costs must be efficient, economical, and proportional.

- **Costs for acquisition of tangible and intangible assets[1] – up to 10%**

  Costs for acquisition of tangible and intangible assets are limited to 10% of the total eligible project budget. The asset purchased must be purchased during the project period and it

[1] The property acquired from the grant must be insured and it is forbidden to create a lien or other restrictions on ownership in favour of third parties without the prior consent of the provider (see Decision on Funding).

must be used for the project implementation. Investments are anticipated only to a minimum extent and must always be clearly defined and justified.

- **Other operating costs**

  Other operating costs include costs of intellectual property rights, consumables, publication fees, etc.

- **Costs of services – up to 20%**

  Subcontracting costs of the project (i.e. costs of buying specific research services from external providers) are limited to 20% of the total eligible project budget. The costs must be essential for the project implementation. The subcontractor may not be a member of the project team, or any person connected to the applicant or project partner.

- **Indirect costs (Overheads) – up to 25%**

  Flat rate of up to 25% of the total direct eligible costs, subcontracting excluded (as applied in Horizon Europe projects).

  These may include administrative and infrastructure expenses, energy costs etc.

Any **lump sums** included in proposals should be clearly illustrated and justified.

### Ineligible/excluded costs

The following costs shall not be considered eligible (in accordance with Article 6.6 of Regulations):

a) interest on debt, debt service charges and late payment charges;

b) charges for financial transactions and other purely financial costs, except costs related to accounts required by the NCU, the Paying Authority or laid down by the applicable law and the costs of financial services required under the Support Measure Agreement;

c) provisions for losses or potential future liabilities;

d) exchange rate losses other than those due to the involvement of Swiss partners;

e) expenditure for the acquisition of land;

f) value added tax, which is abstractly recoverable, by whatever means, even if, de facto, the beneficiary does not itself recover the value added tax;

g) costs that are covered by other sources;

h) fines, penalties, indemnities or other related compensation, including lost profit and costs of litigation, except where litigation is an integral and necessary component for achieving the outcomes of the programme; and

i) excessive or reckless expenditure.

## 4. REPORTING

### 4.1. Progress Report and Final Report

The Progress Report is submitted once per calendar year, **by 31 January** of the following year, unless stated otherwise by MEYS, in accordance with the Decision on Funding.

The purpose of the Progress Report is to provide a **comprehensive annual overview of project implementation**, including both technical progress and a summary of financial information for the reporting year.

The **Progress Report** consists of:

- Progress Report (which includes a request for the payment for the next calendar year and provides a summary of project implementation and achieved progress);
- Affidavit (on the economic status of the beneficiary and partners and Swiss partner/s);
- Annual financial overview: Table Statement on Spending – Personnel Costs and table Statement on Spending – Recognised Costs.

NOTE: Personnel costs are reported jointly for <u>all partners</u> in the Table Statement on Spending.

NOTE: The Table Statement on Spending – Recognised Costs shall be completed for the project as a whole (all partners combined) <u>and</u> individually for each project partner. Two forms are provided: 8K2502_IVa_Statement on Spending_Recognised Costs_whole project and 8K2502_IVb_Statement on Spending_Recognised Costs_partner.

NOTE: Please note that within 8K2502_IVa_Statement on Spending_Recognised Costs_whole project the section 1 “RESOURCES AND EXPENDITURES - 3 reporting categories (in CZK)” and section 2 “RESOURCES AND EXPENDITURES - 6 reporting categories (in CZK)” are reporting same expenditures only in different reporting categories.

NOTE: Please note that some Excel tables contain drop-down lists. Kindly select the appropriate option from the provided categories (see example below).

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| Reporting period | | | | | | | |
| Project ID | | | | | | | |
| Project Acronym | | | | | | | |
| Project Name | | | | | | | |
| Beneficiary (Institution) | | | | | | | |
| List of costs linked to accounting documents and financial records / Soupis nákladů s vazbou na účet | | | | | | | |
| | Name and surname with academic titles and scientific degrees | Employer and working position | Reporting Category (choose from the drop-down list) | Hours worked on the project PER MONTH (if applicable) | Level of involvement (PM / % of FTE) | Reported month/year | Amount (CZK) |
| 1 | | | | | | | |
| 2 | | | | | | | |
| 3 | | | Management | | | | |
| 4 | | | Swiss experts and partners | | | | |
| 5 | | | Activities | | | | |
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | | | | | | | |
| 9 | | | | | | | |
| 10 | | | | | | | |
| 11 | | | | | | | |

The Progress Report does not replace Interim Financial Reports and does not require re-submission of detailed financial data already reported during the reporting year. Financial information included in the Progress Report is of a summary and consolidating nature.

Signed PDF versions of the Progress Report and accompanying documents, <u>together with editable versions</u> (Word/Excel), must be submitted to MEYS by the deadline. MEYS designates the preferred method of submission as a data message sent to the MEYS data mailbox: vidaawt.

The **Final Report** (to be delivered no later than 31 March 2029) consists of the same set of documents as the Progress Report and additionally includes:

- a statement on the drawing and effective use of the support provided for the entire project duration;
- the **TAC** statement on project implementation, to be submitted no later than three months after the end of project implementation.

The progress report template, affidavit and financial overview tables are attached to the Guide for Beneficiaries.

**Reporting categories of Management, Swiss Partners and Activities**, which form an integral part of the Decision on Funding as set out in Annex **II**, shall be understood as follows:

**Management costs** – costs not directly related to scientific activities but used to coordinate the project and meet other funding requirements (personnel costs associated with project management, costs for publicity and visibility, etc.);

**Swiss Partners** – all costs incurred by Swiss partners (regardless of the type of activity);

**Activities** – costs related to the direct scientific/research activities of Czech participants.

NOTE: The overhead costs of the Swiss partner should be classified under the "Swiss Partners" category, while the overhead costs of the Czech participants should be classified under the "Activities" category.

### 4.2. Interim Financial Report

Interim Financial Reports are submitted twice a year (by **31 December and by 30 June**), unless stated otherwise by MEYS.

The purpose of Interim Financial Reports is to provide **detailed and continuous financial reporting of eligible costs incurred during the reporting period**.

Interim Financial Report includes (as separate template sheets):

- Overall table (financial summary);
- Personnel costs;
- Other costs (all costs incurred within the reporting period excluding personnel costs);
- Results achieved within the reporting period;
- Procurement plan (to be continually updated throughout project implementation, all procurements must be reported in advance);
- Overview of Implementation locations.

It is acknowledged that not all costs incurred in the final month of the reporting period (June or December) may be included in the respective Interim Financial Report. Such costs shall be reported in the subsequent Interim Financial Report, provided that all costs are reported **no later than 12 months after they were incurred**.

All reported costs in the project must be eligible, in accordance with the Programme conditions and the Decision on Funding (Art. 2, point 4), and must have already been incurred within the reporting period[2]. The beneficiary is required to check that no ineligible expenses are included in the interim financial reports (see section 3.1. Ineligible/Excluded costs), such as value added tax regardless of whether the beneficiary recovers it or not.

It is highly advised to use project code in all project documents, including financial records and invoices. All project related documents should be identified in the manner that their link to the project is easily recognised.

The interim financial report template is attached to the Guide for Beneficiaries.

### 4.3. Relationship between Interim Financial Reports and the Progress Report

Interim Financial Reports constitute the **primary instrument for detailed financial reporting** during project implementation.

The Progress Report provides an **annual summary and consolidation** of information already submitted through Interim Financial Reports and focuses on:

- overall project progress,
- financial overview at an annual level,
- compliance with Programme obligations as defined in the Decision on Funding.

Beneficiaries are not required to duplicate detailed financial reporting in the Progress Report for costs already submitted through Interim Financial Reports.

**Summary Table**

| **Reporting obligation** | **Reporting period covered** | **Submission deadline** | **Submitted documents** | **Notes** |
|---|---|---|---|---|
| **Interim Financial Report** | 1 January – 30 June | **30 June** | Interim Financial Report (financial tables, procurement plan, implementation locations, results achieved) | Detailed financial reporting of eligible costs incurred during the reporting period. Costs incurred in the last month of the reporting period may be reported in the subsequent Interim Financial Report. |
| **Interim Financial Report** | 1 July – 31 December | **31 December** | Interim Financial Report (financial tables, procurement plan, implementation locations, results achieved) | Detailed financial reporting of eligible costs incurred during the reporting period. Costs incurred in the last month of the reporting period may be reported in the subsequent Interim Financial Report. |
| **Progress Report** | Full calendar year | **31 January** of the following year | Progress Report narrative, Affidavit, annual financial overview (based on Interim Financial Reports) | Summary and consolidation of information already submitted; no duplication of detailed financial data required. |

[2] In case the beneficiary cannot include all expenses incurred within the reporting period for objective reasons, these may be included in the subsequent reporting period. This exemption must be justified properly.

| Reporting obligation | Reporting period covered | Submission deadline | Submitted documents | Notes |
|---|---|---|---|---|
| **Final Report** | Entire project duration | **31 March 2029** or within 90 days after project completion | Final Report narrative, Affidavit, annual financial overview (based on Interim Financial Reports), final financial overview, ISTAC statement | Submitted after completion of project implementation. |

### 4.4. Report Control

Progress Reports, Final Report and Interim Financial Reports are reviewed by the Programme Administrator and the Programme Manager. Where correctable deficiencies are identified, the beneficiary will be informed and requested to correct or supplement the submitted information within a specified deadline.

Following the review of an Interim Financial Report, the beneficiary **may be requested to provide additional information and supporting documents** (including accounting records, invoices and other relevant evidence.) for the purpose of a secondary, detailed control. This secondary control is carried out on a sample basis.

Upon approval of the Progress Report, payments for the subsequent calendar year may be processed in accordance with the conditions set out in the Decision on Funding.

## 5. PUBLICITY

The beneficiary is required to adhere to the Communication and Information Manual of the Second Swiss Contribution to Selected EU Member States, in particular with regard to the preparation and use of information and promotional materials (available at https://www.swiss-contribution.cz/cs/zakladni-informace/propagace).

In line with the Communication and Information Manual, the beneficiary is encouraged to use the new MEYS logo in communication and promotional materials (materials attached).

In accordance with the Decision on Funding, the beneficiary must provide ongoing information about the project in particular through a dedicated project section on the beneficiary's website or through the beneficiary's social media profiles.

The following information should be made available, as appropriate:

- general information about the project, including progress achieved during implementation, outcomes, and results;
- contact details;
- a visible reference to the Czech-Swiss Research Infrastructure Initiative, stating the Swiss-Czech Cooperation Programme as the source of funding, including the Swiss-Czech Cooperation Programme logo and link to the website (www.svycarskyprogram.cz);
- information on cooperation with Swiss partners (if relevant);
- a project photo gallery and/or video documentation from project implementation (if relevant).

In accordance with Article 9 (Publicity) of the Decision on Funding, the beneficiary is further required to organise at least one information event for the public during the project implementation. This event does not need to be organised as a stand-alone activity and may be held in conjunction with another event organised by the beneficiary. MEYS must be informed about the event in advance.

In accordance with Article 9 (Publicity) of the Decision on Funding, the beneficiary is also required to prepare a text as an example of good practice during the project implementation, such as: a description of one of the project activities, a summary of project procedure and project benefits, experiences with the partnership, etc. This example of good practice can be presented in the form of an article, press release, or interview and published on websites, in the press, or via selected social networks. This output should also be accompanied by visual documentation (photos or/and videos). The beneficiary must inform MEYS about the output.

## 6. PROJECT RESULTS AND OUTCOMES

Compulsory and expected results are enumerated in the Call text. In accordance with Article 10 of the Decision on Funding, the beneficiary is responsible for publishing project results in accordance with applicable legal regulations. It is required to follow common practise in result publishing. The beneficiary is required to follow common practise in result publishing. In case of any purely foreign results, these must be published by the project beneficiary. Otherwise, each partner of the project consortium publishes their results.

All information published in connection with the project shall **consistently include the project identification code**, where applicable, and a reference to the Programme as the source of funding.

Information on project results and outcomes shall be reported to MEYS through the Progress Report and Interim Financial Report (primarily through the list Results achieved).

### 6.1. Acknowledgement

All beneficiaries are required to include the acknowledgement in all publications, outputs, presentations, and communication materials related to the project:

> *Výsledek vznikl v rámci řešení projektu <kód projektu a akronym>, financovaného z programu Česko-švýcarské spolupráce v oblasti výzkumných infrastruktur v rámci Druhého švýcarského příspěvku vybraným členským státům EU, administrované Ministerstvem školství, mládeže a tělovýchovy České republiky.*
>
> *The result was achieved as part of the <project code acronym> project funded by the Czech-Swiss Research Infrastructures Initiative under the Second Swiss Contribution to selected EU Member States, administered by the Ministry of Education, Youth and Sports of the Czech Republic.*

## 7. PROJECT IMPLEMENTATION

### 7.1. Changes during Project Implementation

In accordance with Article 3 of the Decision on Funding, **any changes during the project implementation related to the Decision on Funding (including Annex I Technical description of the project and Annex II Budget) are subject to review and approval by the Programme**

**Operator**. In specific cases, certain changes may also require approval of the Steering Committee.

The below-mentioned changes **require formal request by the beneficiary and consequently a written approval** (Amendment to the Decision on Funding, Změnové rozhodnutí) of the Programme Operator:

- Any changes amongst categories Management-Swiss partners-Activities;
- Any financial transfers between years of the project implementation;
- Any changes amongst categories investments and non-investments;
- Research personnel change, primarily of the key researchers (which is stated in the Annex I of the Decision on Funding);
- Any changes written in the Decision on Funding (including Annex I, Annex II).

The Beneficiary may submit a written request for a change to the itemized breakdown of the recognized project costs no later than 31 October of the relevant calendar year and, in any case, at least 90 calendar days before the project completion date (the unused fund that the beneficiary requests to be transferred to the subsequent year, has to be returned to the Programme Operator – for further details see the Decision On funding for further details).[3]

If the requested change is approved, MEYS will issue an Amendment to the Decision. Requests submitted after the above-mentioned deadlines may not be approved due to late submission.

The below-mentioned changes requires to be reported only (primarily within the Progress report). These do not require prior approval of the Programme Operator:

- Transfer between budget categories personnel costs, travel and mobility costs, costs for acquisition of tangible and intangible assets, other operating costs, costs of services, and indirect costs within one year.

## 7.2. FUÚP (Fond účelově určených prostředků)

Where permitted by the applicable legal regulations (in particular in the case of Czech higher education institutions and Public Research Organisations), research organisations may transfer part of the unspent support to the Fund of Earmarked Resources (FÚUP). The research organisations are obliged to report it in the Progress report and the financial tables.

The research organisation is required to use the transferred amount in the subsequent year of the Project implementation solely for eligible costs for which the support was originally granted.

NOTE: The beneficiary on behalf of the Swiss partner may also request that any unused funds by the Swiss partner be transferred to a subsequent year. In that case, the Swiss partner is required to return any unused funds to the beneficiary. The beneficiary may then either return the unused funds to the Programme Operator (i.e. the Ministry of Education, Youth and Sports) and request to transfer them into the subsequent year or retain them in its FUÚP (to the limit stated by the law) and report them accordingly.

NOTE: The Programme Operator strongly encourages the full use of the funds by the Swiss partners as the financial transfers may result in exchange rate losses, which must be born by the beneficiary.

If the Programme Operator approves the request to transfer funding from one year to another, the funds will be provided in the following calendar year, together with the next *ex ante* payment.

[3] In exceptional cases the Programme Operator may review request for change after this date but there is high probability of declining due to time constraints for administration of the change.

NOTE: Resources transfer to FÚUP in one year must be used in the consequent year (it is highly recommended to spent them as a first spending of the year).

### 7.3. Returns

In accordance with the Decision on Funding (Art. 5, letter g), the beneficiary is obliged to return any allocated project funds that are not used by December 31 of the given calendar year and to notify the provider of the return of these funds by sending an electronic notification to the provider's email address: aviza@msmt.gov.cz. Further details are set out in the Decision on Funding.

### 7.4. Public Procurements

The beneficiary is obliged to report planned public procurements in advance, in particular through the Interim Financial Report (Procurement Plan sheet). The beneficiary reports any future and past procurements occurring in the project that is known to the beneficiary at the time of the reporting.

The beneficiary may be required to submit additional documents for selected contracts (especially those with a value exceeding CHF 150,000), including translations and other supporting materials. Such documents must be submitted in accordance with the requirements set by MEYS and within the specified deadline.

During the procurement process, the beneficiary is required to adhere to the highest ethical standards and prevent any conflict of interest, both during the procurement process and in the performance of contracts. The contracting authority is required to put in place adequate and effective measures against illegal and corrupt practices (e.g., dual control principle, declaration of conflicts of interest by all persons involved in public procurement, proper justification for the use of non-competitive procedures, inclusion of anti-corruption clauses). No person involved in the procurement process may accept an offer, gift, payment, or other benefit that could be construed as a bribe or reward related to the procurement/selection procedure or the performance of the contract.

## 8. CONTACT INFORMATION

| | |
|---|---|
| Contact Person at MEYS<br>Programme Administrator | **Mgr. Klára TYPLOVÁ NETÍKOVÁ**<br>Department of Research and Development<br>Research Infrastructures Unit – Unit 311<br>Tel: 00420 771 130 584<br>E-mail: klara.typlovanetikova@msmt.gov.cz |
| Contact Person at MEYS<br>Programme Manager | Ing. Magda PEKTOROVÁ<br>Department of Research and Development<br>Research Infrastructures Unit – Unit 311<br>Tel: 00420 778 760 928<br>E-mail: magda.pektorova@msmt.gov.cz |
| Ministry of Education, Youth and Sports | Karmelitská 529/5<br>118 12 Praha 1 – Malá Strana |
| Data Box ID | vidaawt |

| | |
|---|---|
| Version: | 1 |
| Effective from: | 1.1.2026 |

***The Programme Operator reserves the right to alter and adjust the Guide for Beneficiaries as needed.***