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Article 1

Purpose of the regulation

- (1) This Directive regulates the basic administrative procedures for the implementation of the project funded by the Operational Programme Johannes Amos Comenius entitled "**Support for Enhancing the Career Development of High-Potential Researchers After a Career Break**", **Reg. No. CZ.02.01.01/00/24_037/0013848** (hereinafter referred to as "Project") at Tomas Bata University in Zlín (hereinafter referred to as "TBU"). In particular, it defines responsibilities and accountability for individual activities carried out within the implementation of the Project at TBU.

Article 2

Basic provisions

- (1) The Managing Authority and provider of funding under the **Operational Programme Johannes Amos Comenius (hereinafter also referred to as "OP JAC")** is the Ministry of Education, Youth and Sports of the Czech Republic (hereinafter referred to as "MEYS" or "MA"). Within the framework of OP JAC, financial resources from the EU Structural Funds may be drawn during the 2021–2027 programming period.
- (2) The provision of support for a project financed from OP JAC is governed in particular by the following documents:
 - Operational Programme Johannes Amos Comenius Programme Document;
 - Call No. 02_24_037 Returns;
 - Rules for Applicants and Beneficiaries – General Part; Rules for Applicants and Beneficiaries – Specific Part for the Returns Call (hereinafter referred to as the "Guidelines");

- Legal Act on the Award/Transfer of Funding (hereinafter referred to as the “Decision”);
- Basic Project Parameters (hereinafter referred to as the “BPP”);
- other documents issued by the MEYS in connection with the implementation and execution of OP JAC projects.

Article 3

Co-financing by the component part

- (1) The co-financing rate required for the implementation of the Project is specified in the Decision and **amounts to 10% of the total eligible expenditures**. Co-financing shall be provided throughout the entire implementation period of the Project from the resources of the University Institute (hereinafter referred to as “UNI” or “component part”), as the supported persons are UNI employees.
- (2) Expenditures corresponding to the co-financing amount shall be recorded and charged to the designated Work Breakdown Structure (WBS) components.
- (3) The possible sources of co-financing are defined in detail by the MA in the Guidelines.
- (4) Co-financing does not include ineligible expenditures. Ineligible expenditures shall be covered from the resources of the UNI.

Article 4

Communication in IS KP21+ and IS ESF during Project implementation

- (1) Communication during Project implementation takes place between TBU and the MA via the IS KP21+ portal (Information System for the Final Beneficiary).
- (2) One of the main forms of communication is the use of internal messages. A detailed description of the internal message functionality is provided in the IS KP21+ user manual. Other forms of communication are governed by the Manuals. The persons authorised to communicate with the MA on behalf of the Project are the Scientific Lead of the Project, the Project Manager and the Financial Manager.
- (3) Responsibility for ensuring compliance with deadlines for the submission of documents through IS KP21+ rests with the Project Manager or a person authorised by the Project Manager.

Article 5

Composition of the project implementation team

- (1) The project implementation team is divided into two parts – the administrative team and the expert team.
- (2) The administrative team consists of the Project Manager, Financial Manager, and the administrative staff member of the component part.
- (3) The expert team consists of employees of the UNI or external staff selected for the implementation of the Project based on their professional expertise in relation to the implementation of individual key activities of the Project.
- (4) Representatives of the administrative team are responsible for ensuring:
 - communication with the MA;
 - administrative management of individual key activities and sub-activities;

- collection, verification, and archiving of supporting documents for the Project Implementation Report (hereinafter referred to as the “PIR”) and the Payment Claim (hereinafter referred to as the “PC”);
- preparation and submission of the PIR and PC to the MA within the prescribed deadlines to the MA;
- handling Project change requests in cooperation with the expert team;
- monitoring the use of financial resources and fulfilment of financial milestones;
- monitoring the fulfilment of Project outputs and indicators in accordance with the plan;
- storing Project documentation in the designated folder on the S drive in Common/PROJEKTY/OPJAK/NAVRATY;
- compliance with mandatory and optional publicity requirements.

(5) Representatives of the Project’s expert team are responsible for:

- professional management of individual key and sub-activities implemented according to the approved schedule;
- preparation of inputs for the substantive part of the PIR, including all relevant annexes for relevant activities, and their timely submission to the Project Manager;
- preparation of inputs for project changes and their timely submission to the Project Manager (substantial changes cannot be addressed retrospectively with the MA and must be dealt with in advance);
- achievement of planned outputs and indicators within individual key activities;
- compliance with mandatory and optional publicity requirements when producing project outputs.

(6) In order to ensure effective management of the Project, project team meetings shall be held regularly, and communication shall take place via available shared platforms.

Article 6

Responsibilities of project team members

- (1) The Scientific Lead of the Project is responsible for the supervision and verification of professional activities and the overall management of the Project (planning, organisation, coordination, and control of Project activities).
- (2) The Project Manager is responsible for the proper administration of the Project. The Project Manager reports to the Scientific Lead of the Project and closely cooperates with other members of the Administrative Team. The Project Manager ensures communication with the MA in relation to the substantive implementation of the Project.
- (3) The Financial Manager is responsible for the financial management of the entire Project within the allocated subsidy resources at TBU. The Financial Manager reports to the Scientific Lead of the Project and closely cooperates with other members of the administrative team. The Financial Manager ensures communication with the MA in relation to the financial management of the Project.
- (4) The administrative staff member complements the administrative team to ensure its full structure and capacity required for planned activities and cooperates with the Project team.
- (5) Representatives of the expert team are responsible for the implementation of individual key activities of the Project. They follow the recommendations of the Scientific Lead of the Project and the administrative team.
- (6) Detailed job descriptions of the above positions, including those of other members of the Project team, are kept at the Human Resources Office of TBU.

Article 7 Project budget

- (1) The Project budget consists of individual items representing categories of eligible expenditures. Eligible expenditures are expenditures incurred and paid within the Project in accordance with the conditions set out in the Decision and in compliance with applicable EU and Czech legislation, in particular the valid version of the Guidelines. When drawing down the budget, the internal regulations and internal standards of TBU shall also be respected.
- (2) An eligible expenditure must meet all eligibility criteria – material, temporal and geographical eligibility, proportionality of the expenditure (it must correspond to prices usual in place and time and be incurred in accordance with the principles of economy, efficiency and effectiveness), and must be verifiable.
- (3) The Project budget includes direct non-investment expenditures, lump-sum payments, and flat-rate expenditures.
- (4) Direct non-investment expenditures include personnel costs, travel costs, and costs for services.
- (5) Lump-sum payments are intended to cover personnel costs of Project team members and the implementation of Return Grants. Lump-sum payments are defined by the Managing Authority (MA) and are based on the approved Project application.
- (6) The amount of flat-rate expenditures represents a percentage rate calculated from predefined eligible expenditures, or from budget chapters of the Project.

Article 8 Financial milestones

- (1) A financial milestone represents the minimum amount of Project expenditures that TBU is required to cumulatively report to the Managing Authority (MA) for the relevant reporting periods for which the milestone is defined. The value of financial milestones is set out in the Decision. After issuance of the Decision, financial milestones may be adjusted or newly set through a change procedure.
- (2) The assessment of financial milestones shall be carried out at the time of approval of the Payment Claim (PC) for the last reporting period for which the milestone is set.
- (3) If TBU fails to meet the financial milestone specified in the Decision, a financial correction is applied – this applies in case of the first failure to meet a financial milestone. For each subsequent failure, the correction is applied only if the amount by which the milestone has not been met exceeds the highest amount for which a correction has already been imposed. The specific percentage of the sanction is defined in the Decision.
- (4) Any financial correction for breach of budget discipline and related penalties shall be borne by the relevant component part that failed to meet the financial milestone indicators, and shall be covered from its own financial resources.

Article 9 Direct Project expenditures

- (1) Direct Project expenditures are expenditures related to direct non-investment activities.
- (2) Direct expenditures are allocated to individual key activities.
- (3) Direct non-investment expenditures include personnel costs, travel costs, and costs for services.

Article 10

Lump-sum payments

- (1) Lump-sum payments are intended to cover personnel costs of members of the Project administrative team and the implementation of Return Grants.
- (2) Simplified cost options apply to the use of lump-sum payments. These methods simplify reporting by reducing the need for detailed documentation of each individual expenditure.

Article 11

Flat-rate expenditures

- (1) The flat-rate is 7% of costs included in budget category 1.1.1, which forms the basis for the calculation of flat-rate costs (non-investment expenditures).
- (2) Eligible flat-rate expenditures are only those directly related to Project activities and meeting eligibility conditions defined in the Guidelines and other relevant documents related to Project implementation (e.g. methodological letters).
- (3) Investment (capital) expenditures may not be covered from flat-rate funds.
- (4) Personnel costs of Project team members may also be covered from flat-rate expenditures. The use of personnel costs is governed by the conditions set out in Article 12 of this Directive.
- (5) Simplified cost options apply to flat-rate expenditures. These methods simplify reporting by reducing the need for detailed documentation of each individual expenditure.

Article 12

Conditions for personnel costs in the Project

- (1) The following rules apply to the involvement of persons in the Project, regardless of whether personnel costs are covered from flat-rate or lump-sum payments.
- (2) For each position in the Project, an employment contract or amendment to an existing employment contract, a contract for services, or a subcontract agreement shall be concluded, including relevant annexes. Personnel documentation must include identification of the Project (Project title and registration number), the exact name of the position including the allocated workload, a description of work activities including specification that it concerns non-economic activities, the period of assignment, salary information and source of funding.
- (3) The Project salary is derived from the employee's workload and corresponding Project remuneration; it does not include possible management bonuses or substitution allowances. Holiday compensation is eligible within the limits defined in the Guidelines.
- (4) If any Project employee intends to terminate their involvement in the Project before the planned end date, they are obliged to inform the administrative team representative of the respective component part without delay and hand over all Project-related documentation for archiving. The administrative team shall ensure settlement of this matter.

Article 13

Cooperation of Rectorate offices

- (1) In connection with the documentation of the eligibility of direct costs, cooperation of the below-listed Rectorate offices is required.
- (2) **Finance Office – Financial Accounting:** ensures accounting records and related documentation. After payment of an invoice, it attaches to the invoice/tax document in the DMS

module of the SAP IS a bank statement confirming the payment of the expenditure. The Finance Office – Financial Accounting also ensures the storage of copies of bank statements confirming the payment of health insurance, social security contributions, and employer liability insurance for the relevant calendar month on the S drive in the folder Common/PROJEKTY/EO_vypisy. Owing to the use of simplified reporting methods, no additional documentation is required to be stored on the S drive in the folder Common/PROJEKTY/OPJAK/NAVRATY. The Finance Office – Financial Accounting provides cooperation in case of requests from the MA to supplement documentation and demonstrate the eligibility of expenditures.

- (3) **Human Resources:** ensures all HR agenda of TBU employees involved in the project related to employment contracts. It communicates and cooperates with the Project Manager in setting up and subsequently documenting HR documentation for the purpose of proving the eligibility of personnel costs.
- (4) **Finance Office – Payroll:** ensures all payroll agenda of TBU employees involved in the project. After payroll processing for the relevant calendar month, the Payroll unit prepares payroll statements of personnel costs according to individual Work Breakdown Structure (WBS) components and statements containing necessary data to demonstrate the payment of salary funds to individual project employees. The statements are sent via internal mail in SAP IS to the Financial Manager.
- (5) In case of requests from the MA to supplement documentation proving the eligibility of reported expenditures, other Rectorate offices may also be requested to cooperate.
- (6) The relevant Rectorate offices cooperate with the administrative team in responding to requests from the funding provider concerning the financial aspects of the project or the documentation of expenditure eligibility.

Article 14

Numbering and labelling of accounting documents reported in the Project

- (1) All accounting documents of the Project shall be included in the standard numerical series used at TBU.
- (2) Accounting documents related to Project implementation and financed from the Project must be labelled with the project identification (Project title and registration number).
- (3) The Financial Manager is responsible for proper labelling of accounting documents.

Article 15

Application of VAT in projects

- (1) VAT in eligible project expenditures is included in full.

Article 16

Ineligible expenditures

- (1) Ineligible expenditures are defined in the Guidelines.
- (2) Ineligible expenditures shall be covered by the UNI from its own financial resources. By no later than 15 January of the following calendar year, ineligible expenditures must be co-financed from other sources of the component part.
- (3) The specific amount of sanctions for breaches of budgetary discipline is defined in the Decision.

Article 17

Mandatory publicity

- (1) The basic obligations in the area of publicity include:

- publication of information about the Project on websites – publication of mandatory information on the websites of the component part and TBU, and where applicable on social networks in accordance with the Guidelines – ensured by the Project Manager;
 - display of an A3 public information poster in a visible location, or a temporary billboard with project information after the start of physical implementation of the Project – ensured by the Project Manager;
 - inclusion of a statement on documents and communication materials intended for the general public or Project participants that the operation has been supported by EU funds – ensured by the Project Manager.
- (2) Specific TBU obligations regarding the use of logos for mandatory and optional publicity tools, including sanctions for non-compliance, are defined in the Guidelines and the Decision.

Article 18
Financial settlement of the Project

- (1) TBU is obliged to financially settle the subsidy in accordance with Section 75 of the Budgetary Rules and Decree No. 433/2024 Coll., on the principles and deadlines for financial settlement of relations with the state budget, state financial assets and the National Fund.
- (2) Preparation of the financial settlement and the supporting documentation required for settlement with the state budget related to the Project is ensured by the Financial Manager in cooperation with the head of the Finance Office of TBU.

Article 19
Project sustainability

- (1) The Project sustainability period shall be five years from the date when the Project obtains the status “Project financially closed by the MA”.

Article 20
Project documentation retention

- (1) TBU is obliged to retain all documents related to the implementation of the Project in accordance with applicable legal regulations of the Czech Republic and the EU and in accordance with the Guidelines.
- (2) Original documents related to the implementation of the Project must be made available to audit and control authorities for a period of ten years from 1 January of the year following the year in which the deadline for fulfilling the last condition for the implementation of the Project under the legal act on funding expires, unless legislation specifies a longer period for certain types of documents.

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