Guidelines for the Financial Management of the Sasha Kagansky Interdisciplinary Grant

(17 November 2025)

1. Actual allocated amounts

The exact amount allocated to your Interdisciplinary Grant group will be based on a realistic assessment of necessary costs and their documentation such as receipts and detailed breakdowns of tasks for research assistants.

2. Treasurer

We suggest that one person of your group acts as treasurer who will be responsible for the financial management of the grant, who communicates with the GYA Office and who collects and submits all finance related documents.

A shared excel file with the project budget will be a helpful tool for the treasurer and the GYA Office for budget oversight and updating. Please set it up right at the beginning of your project term and share a link for joint editing with the GYA Office.

3. Invoices to the GYA vs. reimbursement of costs

Generally, an advance disbursement of grant funds to the project members is not possible. There are two ways of paying for budget items:

a. The GYA Office settles an invoice (addressed to the GYA), with payment directly to the supplier of goods or services. This comes with the following necessary steps:
   - Depending on the invoice amount, a procurement process (requires 3 comparison quotes) must be completed, before the service provider may be commissioned/the item may be bought (see point "Procurement").
   - Value added tax on the invoiced amount will be due in Germany (see point "Value added tax").

b. GYA members pay for a service/purchase an item and receive reimbursement of the costs from the GYA Office (see point "Reimbursement of expenses to GYA Members").

4. Value added tax (VAT)

The GYA's host organization, the German National Academy of Sciences Leopoldina, is taking part in the reverse charge procedure. This procedure shifts the responsibility for reporting and paying VAT from the supplier to the buyer of goods or services. This is relevant whenever the GYA Office pays an invoice from a supplier of goods or services based outside of Germany, but not when expenses are reimbursed to GYA members.

19% VAT will be due in Germany on all invoices from providers not based in Germany, with the exception of transportation, accommodation, and goods that are consumed in the country of purchase (e.g. catering). Services in the digital sphere are counted as delivered outside of Germany and therefore subject to VAT.

Please include the German VAT as a cost item in your project budget!

Make sure that invoices to be paid by the GYA Office are issued without VAT. Providing Leopoldina's VAT number DE331760144 to the supplier should enable that. If you want to work with research assistants or freelancers, find out if they may issue net invoices (ideally before commissioning them). If we receive an invoice with VAT, we will have to pay the gross invoice and, in addition, the German VAT. All taxes will have to come out of the grant budget.

Please make sure that invoices from service providers/research assistants that are to be paid by the GYA Office meet the following requirements, before submitting them (the GYA Office can provide you with an invoice template which shows which details invoices needs to contain in order to comply with the German tax law). The invoice:

- is addressed to:

  Global Young Academy
  c/o Deutsche Akademie der Naturforscher Leopoldina e.V.
  German National Academy of Sciences Leopoldina
  Emil-Abderhalden-Str. 37
  06108 Halle (Saale)
  Germany

- is issued without tax and mentions that the recipient is liable for VAT (reverse charge procedure applies)
- mentions Leopoldina's VAT no. DE331760144
- mentions the service provider's VAT no. (if available, otherwise tax number)

5. Procurement

Since the GYA is publicly funded, we have to adhere to the spending rules defined by our German funder. For invoices above 149,99 EUR net, that are to be paid by the GYA Office, this includes a procurement process, <u>before</u> a service provider may be commissioned or an item may be purchased.

Steps of the procurement process:

1. For services/goods with an estimated price between 150 and 500 EUR net we need 1 formal offer; for services with an estimated price between 501 and 15000 EUR net we need 1 formal offer and 2 documents with price information (e.g. email, website screenshot, telephone memo, formal offer) for a price comparison. Usually, the most economic offer will be selected. If a specific service provider is a better fit for the task than the others, but did not submit the most economic offer, this provider may still be selected, if well justified.

   The formal offer must contain:
   - Name and address of company/person providing the service
   - offer addressed to Global Young Academy c/o German National Academy of Sciences Leopoldina
   - product/service offered
   - net price
   - date
   - an offer number is ideal, but not mandatory

2. For services/goods with a net price above 500 EUR, a procurement request is necessary before you may commission/buy. The procurement request is an internal procedure (between the GYA Office and GYA's host organization) handled by the GYA Office. It may take up to 10 working days. Please provide the documents listed under step 1 to the GYA Office. Once the procurement request has been granted, the GYA Office will get back to

you with the clearance and information on invoicing for you to pass on to the service provider.

3. You commission the service provider/buy the goods.
4. The provider fulfills the order and, upon completion, sends the invoice (which needs to be addressed to the GYA).
5. After you confirmed that the provider has fulfilled the order and have provided proof/documentation thereof, the GYA Office will pay the invoice.

6. Reimbursement of expenses to GYA Members

GYA Members can ask for reimbursement of expenses relevant for the project. The group member acting as treasurer is in charge of the reimbursement process, collecting all mentioned documents from group members and forwarding them to the GYA Office.

For your claim please use the form "Reimbursement of Costs GYA" from the download area of the GYA intranet (see section reimbursement forms). All expenses must be documented with the original receipts. If you receive GYA funding for the organization of an event, please also submit a list of participants with their full names and signatures.

a. Travel (co)funding

   For reimbursement of travel costs, please submit the "Travel Exp Form_GYA" (download area), the boarding passes and receipts for every expense claimed within 2 months after the trip (but no later than 1 month before the end the of your project's term). Before booking, please take note of the guidelines on pages 2 and 3 of the form. According to these, we may reimburse only costs for the lowest class of carriage and if your flight is not combined with more than five work days (Mo-Fr) of private stay or stay for another purpose (weekends not counted) beyond the event in question. Taxi costs can only be reimbursed in exceptional cases.

   Before booking, please send the details of the flight you intend to book to the GYA Office and wait for confirmation. The GYA Office may define a maximum amount for reimbursement, based on a price comparison.

   For more information, please contact the GYA Office.

b. Non-reimbursable expenses

   As per regulations of our public funder, we may not reimburse costs for the following:

   - Travel/flight insurances
   - Per diems
   - Gifts or incentives as sometimes provided in the context of surveys or for trainers/ speakers at meetings.

7. Research assistants and other temporary staff support

If you want to work with a researcher, please provide a rough breakdown of tasks and the allocated costs (and work hours, if appropriate). Administratively, there are two possible ways of paying a research assistant:

a. Invoice from a freelancer, paid by the GYA Office

   If the research assistant that you want to work with can write invoices, this will be the easiest option administratively. The regulations outlined in the point on VAT apply. The same is true for the regulations on procurement, but one formal offer (namely from the selected research assistant) might suffice if you can provide a good written explanation for why you want to work with this specific person. However, we recommend that you approach different researchers to find the most suitable one for the task (if you do, please document in a short, written note, whom you have contacted when and why the others have not been selected/are not available for the task).

b. Reimbursement of staff expenditures to an institution

If the research assistant is employed with an institution and works for your project as part of or in addition to his/her regular work, the GYA Office can reimburse the institution for related work hours. As this procedure needs to involve the administration of both the researcher's institution and the GYA's host organization, please approach the GYA Office very early on to ensure a timely processing. We will inform you in detail about steps to follow and the documents needed. Only after approval by the GYA Office/the Leopoldina, the research assistant may start working for your project.

If none of these two options are doable in your case/country, please approach the GYA Office right at the beginning of your project term to discuss the possibility of other approaches.

8. Banking fees

Please include banking fees in your project budget. Costs per bank transfer made by the GYA Office to a bank located in:

- Germany and EU: 0 EUR
- UK: 11,50 EUR
- Other countries: 36,55 EUR

Please make sure to provide complete and correct bank details. Unsuccessful transfer attempts will create additional costs.

Payments made with the GYA credit card may create minor additional costs. The GYA Office will be able to provide details in the shared project budget excel file after the payment.

9. Deadlines for reimbursement procedures, financial updates and activity report

Payment requests – i.e. invoices to be paid by the GYA Office and reimbursement claims – must be submitted to the GYA Office no later than 4 weeks before the project termination. Requests submitted after this deadline cannot be processed.

Reimbursement should be requested as soon as possible but not later than 8 weeks after the end of an event or travel. Reimbursement for Research Assistants can be requested per semester or term.

No later than four weeks after the conclusion of the Interdisciplinary Grant, the group must report back to the EC (through the GYA Office) on their activities and outcomes and submit a final report and a financial report. An interim report is requested after about 6 months of the grant period.

10. Contact persons at the GYA Office

In case of questions and uncertainties, you may always reach out to the GYA Office for advice and assistance.

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General project management: Jennifer Plaul, Jennifer.Plaul@globalyoungacademy.net