

BAŞKENT UNIVERSITY

PRINCIPLES OF ADMINISTRATIVE AND FINANCIAL PRACTICES

REGARDING THE PROJECTS, TRAININGS, CONSULTANCY, EXPERTISE ETC. SERVICES

1. PRINCIPLES

- 1.1.** The principles set out in this document are related to the activities which are outside the academic activities of the academic staff of the University and the projects, training, consultancy and expertise services, etc. that are carried out by the academic staff and which generates income from a source outside the University.
- 1.2.** These activities include the TÜBİTAK and EU projects, the projects of the ministries and the other state agencies as well as the projects of university-industry cooperation and of the public-private sector institutions with the approval and permission of the Rector's Office.
- 1.3.** The consultancy activities of the university lecturers and all the trainings organized by accruing a fee to the trainer are organized by BEDAM with the knowledge and approval of the Rector's Office.
- 1.4.** For the management of the activities envisaging the sale of services, separate processes are defined and their requirement and provisions are deemed to have been accepted by the academic staff before the application. Providing services off-the-record and/or outside of the financial regulations of the university require administrative investigation processes.
- 1.5.** The University's procurement processes are applied for the machinery, equipment, devices, consumables and services which are procured outside the university's own resources.
- 1.6.** The procured machinery, equipment, tools and equipment are recorded in the stock records by completing the accountancy procedures within one week at the latest.
- 1.7.** For the projects originating from TÜBİTAK, European Union, Ministry of Science, Industry and Technology and the Development Agency, bank accounts stipulated by the allocation authority

are opened under the supervision of the University. The account is closed on the completion of the transactions. A separate account is not opened for activities other than these.

22. TYPES OF SERVICES AND FINANCIAL APPLICATIONS

2.1. Trainings for Adults

In the trainings given to the public and private sector, after deducting all the expenses incurred for related training (transportation, accommodation, promotion, etc.) and taxes incurred for related training, 50% of the remaining money is paid to the university lecturer(s). Income tax is deducted from the income of the teaching staff according to the TPL (tax procedural law). Different applications can be arranged with the approval of the Office of the Rector. Payments are made within the month following the depositing of the tuition fee into the account of Başkent University Center For Education and Counseling Services (BEDAM).

2.2. Consultancy services

In consultancy services provided to the public and private sectors, 70% of the remaining money is paid to the university lecturer(s) after deducting all the expenses and taxes incurred specifically for the relevant consultancy. Different applications can be arranged with the approval of the Office of the Rector. Payments are made within the month following the depositing of the training fee into the account of Başkent University Center For Education and Counseling Services (BEDAM).

2.3. Expertise and Legal Opinion Services

The principles of Consultancy Services are applied in services of expertise. The lecturer/s, who accept(s) the duty as an expert, declare(s) the information and the fees related to the expertise to BEDAM within 7 days. Within 7 days of the receipt of the fee, the amount is deposited into BEDAM's account.

2.4. Activities Within Technology Development Zones

Carrying out R&D projects and working in the companies and setting up companies within the Technology Development Zones can be done with the permission of the University's Board of directors in accordance with Article 7 of the Law on Technology Development Zones Numbered 4691. In order to commercialize the results of their research, faculty members may establish a company within these areas, become a partner in an established company and/or take part in the management of such companies with the permission of the University's Board of directors.

2.5. TUBITAK Projects

- 2.5.1.** Project Incentive Bonus (PIB) is paid to the project manager and researchers. The monthly PIB amount that the project manager and researchers can receive from a project cannot exceed 75% of the gross amount paid to that person by his/her workplace (the public institution / organization (including foundation universities) in a month depending on their staff records or position.
- 2.5.2.** The upper limit of PIB that a project manager can receive is determined by the Scientific Committee every year. The PIB to be received by the project manager and the researchers is calculated within the framework of the rules determined by TUBITAK. However, the PIB to be received by a researcher cannot exceed 50% of the PIB received by the project manager.
- 2.5.3.** If a person is involved in more than one TUBITAK supported project simultaneously, regardless of the type of project, the PIB payment is made to the person if s/he is the manager of at most two projects; manager at one project but researcher/consultant at two projects and researcher/consultant at four projects.
- 2.5.4.** The monthly total amount of PIB that a person who works as a project manager or researcher in more than one project can receive cannot be more than twice the upper limit of project manager's PIB.
- 2.5.5.** The total PIB amount to be paid to all researchers in a project cannot be more than the PIB to be paid to the project manager.

2.6. Research & Development Projects

Within the scope of the Law Numbered 6676 on "The Law on Supporting Research and Development Activities and Article 4 of the law requiring Amendment in Some Laws and Decree Laws" published in the Official Gazette dated 26.02.2016 and numbered 29636 as well as the addition to the clause (k.) of article 58 of the Higher Education Law Numbered 2547 the following provision has been added: "Within the scope of university-industry cooperation, the revenues obtained as a result of research and development, design and innovation projects and activities are collected in a separate account of the University. No deductions are made from these incomes, including the deductions to be made in accordance with clause (b). 85% of the income to be paid to the lecturer working in this context is paid to the related lecturer without any tax deduction. The remaining amount is used for the works specified in clause (b)".

2.7. Invention Payments

In the Second Part of the Regulation on Employee Inventions, Inventions Made in Higher Education Institutions and Inventions realized in Publicly Supported Projects and which dated 29.09.2017 and numbered 30195: "The general principles regarding the determination of the fee are arranged according to the principles given below.

- 2.7.1.** In determining the fee, particularly, the economic value of the service invention, the employee's duty in the institution and the contribution of the institution to the realization of the service invention are taken into account.
- 2.7.2.** The amount of the fee is calculated by multiplying the income obtained from the invention and the coefficients given in the table which is in the third clause of article 21 and which are based on the groups to which the invention belongs according to the first clause of article 20.
- 2.7.3.** The income gained from the invention is equal to the sum of the income obtained in case the invention is used by the institution and the income obtained by licensing, transferring or bartering without using the invention.

The determination of the fee by the parties:

- 2.7.4.** Following the employer's claim for full or partial rights regarding the service invention, the fee and payment method are determined by the contract signed between the employer and the employee or by the provisions of a similar legal relationship.
- 2.7.5.** In case the service invention has been made by more than one employee, the fee and the payment method are determined separately for each employee in accordance with the first clause . If the parties cannot reach an agreement, the dispute is resolved by arbitration.
- 2.7.6.** The fee to be paid to the employees in public institutions and organizations for their inventions cannot be less than one third of the net income obtained from the invention. However, in case the subject of the invention will be used by the institution and organization itself, the fee to be paid, for once, cannot be more than ten times the net wage paid to the employee for the month in which the fee is paid. The provision of the first clause of Article 10 shall be applied in determining the fee. The net income from the invention is calculated by deducting any expenses incurred for the work in which the invention is realized, from the income from the invention.

2.8. Financial Assistance Projects in EU Pre-Accession period

- 2.8.1.** EU Projects are exempt from VAT.

2.8.2. Within the scope of the project and for the services related to the project, the gross wage to be paid to the persons to be employed on the basis of the Employment Contract and the employer's share of the insurance premium and unemployment insurance premium related to this wage are covered from the project resources.

2.8.3. The employment contract which have been signed by the project manager and the person concerned is notified to the Personnel Department and the Department of Financial Affairs and it is ensured that the insurance numbers have been obtained.

2.8.4. The payment of the wage is prepared by the Personnel Department with the instructions of the project manager and it is ensured that payments are made from the project account.

2.8.5. The wages to be paid to the persons who will be employed in the project and in the services related to the project and who will be employed on the basis of the employment contract are subject to stamp duty and income tax. These taxes are paid from the project account to the tax office on time.

2.9. Horizon 2020

The actual time allocated to the work carried out in the project is declared by making the corresponding PERSON-MONTH (PM) calculation.

2.9.1. Directly employed personnel: a. Basic payments (salary + supplementary income) b. Additional remuneration

2.9.2. Real persons employed in return for the contract,

2.9.3. Personnel assigned by third parties,

Personnel Who Are Directly Employed:

Basic payments may include:

Payroll salary, SSI premiums, taxes, supplementary contractual income

(overtime wage, circulating capital, additional tuition, transportation

assistance, company car-phone expenses, etc.)

No additional payment is accepted for work the regularly performed work.

Additional payments are;

1. No additional payment is accepted for work not linked to an EU project.

Example:

- A researcher is productive 1600 hours a year
 - Salary: 50,000 TL/year
 - Complementary income for Department Head: 5,000 TL/year
 - Additional income for being a manager in an H22020 project: 2.000 TL
2. are paid to the relevant personnel for an additional job and competence.

Example:

Normal salary for research;

Additional payment for being a “principal investigator” in the ERC project

Not accepted: Additional payment for taking part in an EU project

3. In-house general practice and standard payment condition for the same work,
4. An objectively calculated amount,

Not accepted: 20% additional payment to the professors who carry out EU projects

5. They are not included in the hourly cost calculation, They are added annually.

Person-Month Cost

1. The 1-year employer cost of the personnel to be involved in the project is calculated. (Salary + additional tuition + circulating capital +SSI+AGI, etc.)
2. Complementary income and additional payments, if there are any, are added to this cost.
3. Dividing by 12, the 1 PM wage is determined.
4. The person month (PM) concept is personal and it is the sum of the hours a person is productive in a month.
5. The time forecast for all work to be carried out during the project preparation phase will be in PM.
6. The equivalent of this in hours for Turkey is 176 hours at most.

2.10. Başkent University Rector executes the principles set out above. Rectorate approval is obtained for each exceptional application of the prevalent principles.