



Tempus

**TEMPUS PROJECT: Modernization and harmonization of  
Tourism study programs in Serbia**

**544543-TEMPUS-1-2013-1-RS-TEMPUS-JPCR**

**FINANCIAL PROJECT MANAGEMENT  
MANUAL**

<b>Work package 9</b>	<b>Activity 9.5</b>
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Uzice, 2013

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## Revision set

<b>Release no.</b>	<b>date</b>	<b>Revision description</b>
Rev. 1	28.01.2014	The first version of Financial project management manual
Rev. 2	17.03.2014	The second version of Financial project management manual Added: <ul style="list-style-type: none"><li>- 3.5 Technical report explanation</li><li>- 3.6 Financial report explanation</li><li>- 3.8 Request for payment explanation</li></ul>

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## 1. INTRODUCTION

Projects such as MHTSPS that have large Consortia require an efficient management structure. Most of the rules are defined by the Grant Agreement, but procedures for their practical implementation need to be designed by the participants. This is especially significant in situation when we need to comply the International rules with national legislation.

The main objective of this Manual is to provide support to project partners so that they can manage the project locally in an efficient and successful manner. By clearly defining the procedures for financial and technical management, the communication between the project coordinator and partner will be simplified. Additionally, the project partners will be able to fulfill successfully their contractual obligations and to provide all necessary inputs with high quality to project coordinator whose responsibility is to further incorporate them in the Reports for the EACEA.

This manual deals with the two types of management: technical and financial management, including reporting and monitoring. It provides the clear picture what the objectives of such management is, the procedures to be followed as well as forms to be filled in.

Additionally, it offers very detailed definition of eligible and ineligible costs. It gives a well structured preview of all necessary supporting documents that need to be provided in order to justify adequately eligible costs, as well as rules for the tenders in order to facilitate the purchase of goods and services within the project.

Please note that in this Manual some definitions and rules are taken in original form from the Grant Agreement and Guidelines for the Use of the Grant, in order to avoid any misinterpretation. Those sections are specially marked in the text, as the example given bellow:

### OTHER COSTS

This category covers costs for dissemination of information (advertising in the media, promotional materials), hire of premises for dissemination events (only with prior written approval), audits (obligatory for all the projects), inter-project coaching (up to a maximum of EUR 2 500), bank charges including bank guarantee charges where requested by the Executive Agency, as well as subcontracting for specific tasks.

*Source: "Guidelines for the Use of the Grant" (Section 7.1)*

## 2. MANAGEMENT STRUCTURE OF MHTSPS

**The management structure** of the MHTSPS is based on vast managerial experience of all partners gained through the implementation of various projects funded by the EU and adjusted to fit the needs and recommendations of the Tempus programme. The role of all management bodies is to provide efficient and successful realization of planned activities.

The project management structure is established to ensure effectiveness, decisiveness, flexibility and quality of work. It involves the Contractor, the Coordinator, a Management Committee, a Internal Management Committee and Evaluation board, as shown in the Figure 1.

**The Contractor** – The contractor (BTC Uzice in this case) is legally and financially responsible for administering the project grant, drawing the attention of all partners to contractual rules and to releasing money only for the purposes allowed by contract.

**The Coordinator** - As the coordinator also represents the contractor, his/her responsibility is to manage, coordinate and monitor the project activities and with regard to timetable, assess achievement of the planned endpoints and coordinate appropriate records of activities. Coordinator has full responsibility for implementation of action according to the grant agreement. Coordinator has a right to freeze all decisions until the written opinion of the EACEA.

**Steering Committee (SC)** - Members of the **Steering Committee** are formally appointed at the kick-off meeting and they are contact persons from each partner institution. The **Steering Committee** is the main decision body and it may decide only if at least two-thirds of the members are present (2/3 quorum of all project partners – 11 participants) and for decision it is necessary to have at least 50%+1 vote (examples: 6 from 11). Role of the **Steering Committee** is: to supervise global project realization, discuss all aspects of activities for global project goals achievements and to monitor and evaluate work on project. The **Steering Committee** discusses the reports from IPM and appoints WPM from the consortium members based on coordinator proposal.

**Internal Management Committee (IMC)** - Members of the Internal Management Committee are delegates from HEI (4 members based on contact person proposals). The Internal Management Committee is the main decision body and it may decide only if at least two-thirds of the members are present (2/3 quorum of all project partners – 3 participants) and for decision it is necessary to have at least 2/3 votes of present members (examples: 2 from 3). Role of the Internal Management Committee is: to coordinate day-to-day management with WPM, responsible for operational project, conflict and obstacles resolution in WPM, actions for solving of problems in project realization, validate assumptions and indentifying of risks, migration of risks, IPM reports annually to SC.

**Evaluation board** is appointed by coordinator. Role of Evaluation board is to ensure quality of project realization and monitoring. Evaluation board is reporting to SC and it is in contact with coordinator and WP 6 manager. SC may engage Evaluation board for inter-project coaching.

**WP managers (WPM)** – Work Package managers, Equipment manager and PR manager have the responsibility for coordination of individual WP (with the help of task leaders) and monitoring deliverables and planned milestones related to their WP.

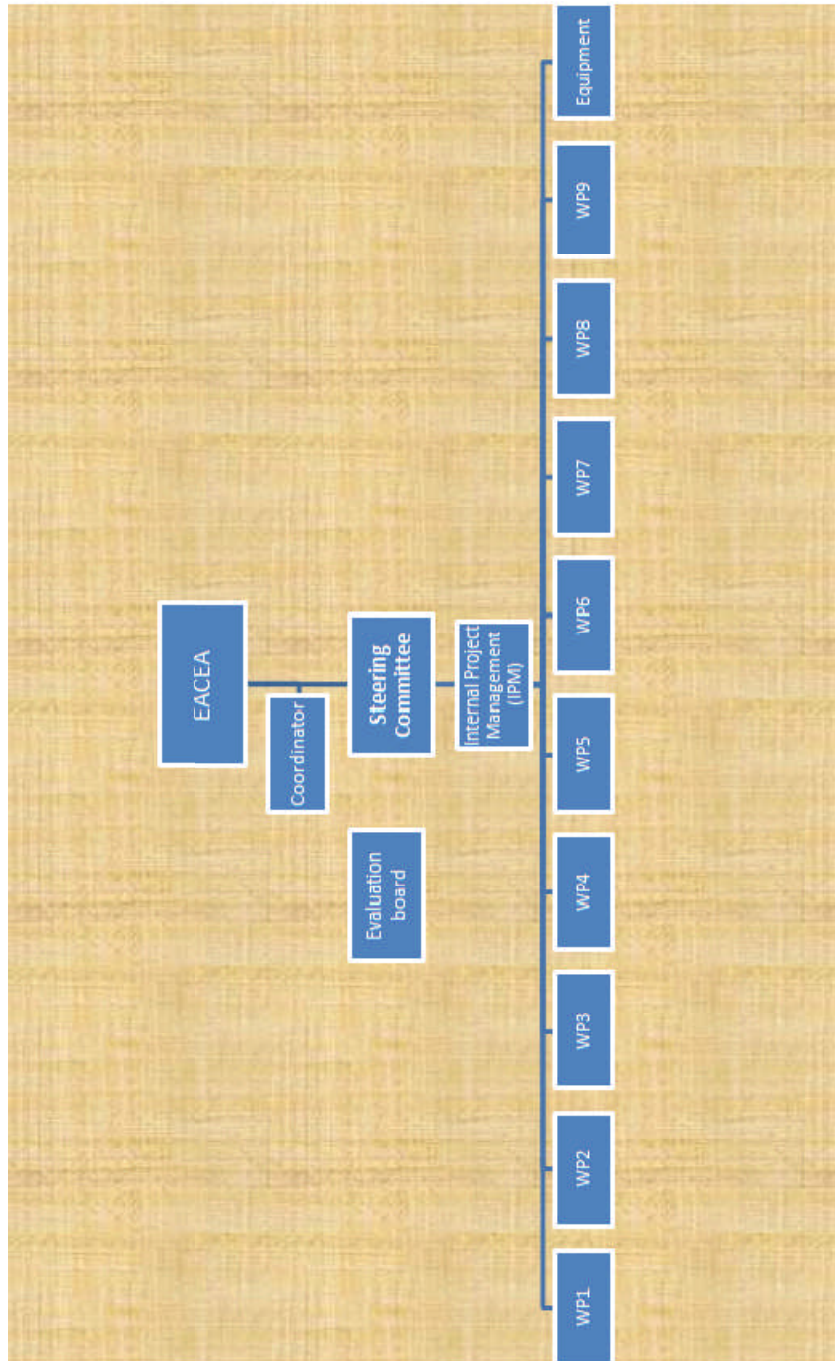


Fig. 1. Management structure of the MHTSPS project

### 3. TECHNICAL AND FINANCIAL REPORTING

#### 3.1. Basic principles of reporting

There are two main purposes of the reporting. The formal reporting, by Coordinator (Business technical college Uzice), provides the necessary information to the Education, Audiovisual and Culture Executive Agency (EACEA) to assure them that our project is being implemented according to the Grant Agreement and that payments should therefore be released. The annual reports submitted by Project Partner (PP) provide information to the Coordinator to allow him to prepare reports to the Education, Audiovisual and Culture Executive Agency (EACEA) and to enable support of PP during project implementation.

Reporting also helps us to view our progress objectively.

The annual (technical and financial) reports are linked to transfer of grant to partners from Coordinator. The Final Report though must be approved by EACEA before the final payment to the coordinator is released. No report is required to secure the advance payment.

The reports should accurately reflect (PP) progress during the reporting period, highlighting any key issues and providing justification for any deviations from the Description of the project (project proposal) as set out in Annex I of Grant Agreement.

It is significantly faster to prepare the technical reports if information is added to them at the time when the activity takes place. This can always be amended later but it makes sure that the recommendations for corrective action and for improving the programme are not lost. Equally, the Work plan should be updated whenever necessary changes are identified and submitted along with the semi-annual report if there are any changes. All changes must be justified in writing.

#### 3.2. Standards of all reports

All reports should be typed and should be in English. Copy of each report and supporting documents should be provided to the Coordinator, as well as an electronic version.

#### 3.3. Reporting schedule

Project partners are required to produce two types of technical and financial reports:

- ❖ Annual reports (three in total), prepared by the project partners to project coordinator.
- ❖ Reports (two in total) prepared by the Coordinator to be delivered to EACEA
  - Intermediate Report and
  - Final report.

The partner has to respect the reporting deadlines (also stated in the Partnership Agreement), and submit their Report with supporting documents on validation of expenditure to the project coordinator in due time as requested, in 10 (ten) working days. If those are not submitted to the coordinator within the set deadline, they will not be included in the progress report of the project that coordinator is responsible to deliver to the Executive Agency.



### 3.4. Annual partner reports

The Annual reports are linked to a payment. Information contained in the reports will be reviewed as part of the monitoring process. It is not intended that these reports will provide all the details of what is happening on the project. The annual reports focus on activities and results. If further details are required for clarification then PP will be contacted separately.

The Coordinator can only submit Intermediate and Final reports, as well as financial statements to the EACEA based on inputs from project partners. Therefore, in order to provide adequate information on the progress of the project, each Project partner has to submit an Annual partner report to the Coordinator consisting of:

- ❖ Technical report describing the activities carried out and their results during the reporting period, and
- ❖ Financial report presenting the costs incurred during the reporting period.

### 3.5 Technical report

The Technical reports should provide the clear picture on the progress of project activities, time and quality of deliverables and results, to what extent the progress indicators are achieved, as well as introduction of changes into the Work plan (if any). For this purpose, the Technical report is structured as follows:

- ❖ Statistics and indicators,
- ❖ Table of achieved/planned results,
- ❖ Statement of costs incurred.

The major part of the Technical report is consisted of the **Table of achieved/planned results** (one table per workpackage), with following describing elements:

- ❖ Activities carried out and indicators of achievement,
- ❖ Planned activities and indicators for progress,
- ❖ Any proposed changes (people involved, budget, remaining activities...).



Annex IV/9  
Table of achieved/planned outcomes

Table of achieved / planned results

**EXAMPLE**  
USE ONE TABLE PER WORK PACKAGE. ADD AS MANY TABLES AS NECESSARY

Insert the title and reference number as indicated in the project proposal

Insert the indicators of achievement and/or performance as indicated in the project proposal

Title and reference number of the work package (WP)	
Indicators of achievement and or/performance as indicated in the project proposal	

Activities carried out to date for the achievement of this result:

Activity N°	Activity Title	Start date	End date	Place	Description of the activity carried out	Specific and measurable indicators of achievement
	Insert the activity title as indicated in the project proposal			State when and where an activity has taken/will take place	Provide a brief description of the activity	Insert specific indicators (qualitative and quantitative) which can help to measure the achievement of the activity result
	Activity title	Start date	End date	Place	Description of the activity to be carried out	Specific and measurable indicators of progress

Changes that have occurred in this result since the original proposal:

Describe any change to the original activity plan described in the project proposal

### 3.6 Financial report

When preparing the Financial report, the project partners are strongly advised to use the Excel file provided by the EACEA **Final Financial Statement (Annex IV to the Grant Agreement)**, which contains the following sheets:

- ❖ Staff costs table
- ❖ Travel costs & costs of stay table
- ❖ Equipment costs table
- ❖ Printing & publishing costs table
- ❖ Other costs table.

They will allow partners to monitor their expenses on the monthly basis. **It is strongly recommended to use these tables and update them as soon as the expense occurs, along with comments consisting of information on expense structure and reference numbers of supporting documents. In order to facilitate the collecting of supporting documents for the whole Consortium, we kindly ask partners to send the scanned versions of all supporting documents on regular basis to the project Coordinator.**

The Coordinator will compile on regular basis all information obtained from the financial reports of the partners, but at least once a year, upon the receipt of the Reports.

## STAFF COSTS TABLE

<b>PROJECT N°</b>	544543-TEMPUS-1-2013-1-RS-TEMPUS-JPCR	ANNEX III/15
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**I. STAFF COSTS (including replacement costs)\***

<b>NUMBER OF LINES</b>	0	<a href="#">CLICK TO ADD ROW</a>	<a href="#">CLICK TO DELETE SELECTED ROW</a>	<a href="#">INFOEURO WEBSITE</a>	<a href="#">TEMPUS WEBSITE</a>
<b>TEMPUS</b>	0.00				
<b>CO-FINANCED</b>	0.00				
<b>TOTAL</b>	0.00				

Sheet is protected and pre-formatted, only buttons and blue coloured fields are accessible for encoding data. PLEASE DO NOT COPY/PASTE DATA FROM OTHER SOURCES (DATA MUST BE ENCODED) and ensure that the declared amounts are correct.

Supporting document ref.	Name of person	Institution of Origin (see annex III/14)			Description of tasks performed for the project <small>(Please indicate also country code and/or current occupation if "other" was indicated for Institution of Origin)</small>	Employed		Salary rate applied** (per day) (EUR)	Paid from Tempus - Total (EUR)	Co-financed*** Total Co-financed (EUR)	Staff Costs Total (EUR)	
		Ref. No.	Country Code	Category of tasks performed (as informed in the staff convention)		Dates (dd/mm/yy)						Total days working on the project
						from	to					
		(3)	(4)	(5)							0.00	

\* Please bear in mind that staff conventions for staff and subcontractors and readable copies of invoices for each subcontracted task, must be retained with the project accounts. However, for sub-contracts exceeding 25,000 EUR a copy of the sub-contracts and related invoices must be submitted with the Final Report. For replacement costs, a staff convention for each replacement and a confirmation of engagement from the Member State participating institution needing the replacement must be kept (see art. 3 of the Guidelines for the Use of the Grant).

\*\* Please refer to the reference salary rates listed in Annex 3 of the Guidelines for the use of the grant and to section 3.1 of the same Guidelines. Where higher salary rates have been applied, supporting documents such as a payslip for similar posts must be provided and explanations must be given in the section above.

\*\*\* Please note that proof of expenditure must also be retained/provided for all amounts reported under co-financing (see art. 9 of the Guidelines for the Use of the Grant).

- (1) Please insert the reference number of the relevant supporting document
- (2) Insert the name of the person engaged on the project
- (3) Reference number of partner institutions
- (4) Select the country code
- (5) Please choose the position or current occupation at the home institution. Indicate “other” for expert or if your position is not listed.
- (6) Describe briefly the task performed by person involved.
- (7) Please insert the date when the person started his/her engagement on the project, in format dd/mm/yy
- (8) Please insert the date when the person ended his/her engagement on the project, in format dd/mm/yy
- (9) Insert the total number of days working on the project (two decimals maximum)
- (10) Salary rate applied must be in accordance with Maximum eligible daily rates (Annex A4-6).
- (11) Amount of this cost paid from Tempus (in EUR, maximum two decimals)
- (12) Amount of this cost that is co-financed (in EUR, maximum two decimals). Please note that proof of expenditure must also be provided for all amounts reported under co-financing (see Art. 9 of the Guidelines for the Use of the Grant).

## TRAVEL COSTS &amp; COSTS OF STAY TABLE

 PROJECT N° 544543-TEMPUS-1-2013-1-RS-TEMPUS-JPCR ANNEX III/16

## II. TRAVEL COSTS AND COSTS OF STAY\*

NUMBER OF LINES	0	CLICK TO ADD ROW	CLICK TO DELETE SELECTED ROW	INFOEURO WEBSITE	TEMPUS WEBSITE
TEMPUS	0.00				
CO-FINANCED	0.00				
TOTAL	0.00				

Sheet is protected and pre-formatted, only buttons and blue coloured fields are accessible for encoding data. PLEASE DO NOT COPY/PASTE DATA FROM OTHER SOURCES (DATA MUST BE ENCODED) and ensure that the declared amounts are correct.

Supporting document ref.	Name of person	Origin			Destination					Expenditure					Travel Costs and Costs of Stay Total (EUR)	
		Institution		Current occupation at home institution	Institution		Dates (dd/mm/yy)		Duration (in days)	Total Travel costs** (Including Visa Costs)	Total Costs of stay **	Total amount of travel costs + costs of stay		Institutional costs (for students only)**** Only applicable for projects selected before 2011		
		Ref. No.	Country Code		Ref. No.	Country Code	from	to		(EUR)	(EUR)	Paid from Tempus (EUR)	Co-financed*** (EUR)	Paid from Tempus (EUR)		Co-financed (EUR)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8/1)	(8/2)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(12)+(13) +(14)+(15)
																0.00

\* Please keep the Individual Mobility Reports (Annex 2 of the Guidelines for the Use of the Grant) together with all copies of travel tickets and invoices with the project accounts (see art. 4 of the Guidelines for the Use of the Grant) .

\*\* Each amount reported in these columns should correspond to the amounts for Travel Costs and Costs of Stay for the individual as reported in the corresponding Individual Mobility Report. Please note that for each mobility the sum of travel costs and costs of stay (10+11) should be equal to the sum of the amount paid by Tempus and the amount co-financed (12+13).

\*\*\* Please note that proof of expenditure must also be retained for all amounts reported under co-financing (see art. 9 of the Guidelines for the Use of the Grant).

\*\*\*\* Please refer to art. 4.5.4 (institutional costs) of the Guidelines for the Use of the Grant. Institutional costs are applicable only for projects selected before 2011.

- (1) Please insert the reference number of the relevant supporting document
- (2) Insert the name of the person engaged on the project
- (3) For reference number of partner institutions where the travel is realized from (origin)
- (4) Select the country code
- (5) Please choose the position or current occupation at the home institution. Indicate “other” for expert or if your position is not listed.
- (6) Reference number of partner institutions where the travel is realized to (destination).
- (7) Select the country code
- (8) Insert the date when the travel commenced (in dd/mm/yy format)
- (8/2) Insert the date when the travel ended (in dd/mm/yy format)
- (9) Insert the duration of the travel in days. Please not that when calculating the number of days, the commencement and end days are included.
- (10) Insert the total Travel costs in accordance with the means of transportation (including Visa cost).
- (11) Insert the stay cost in accordance with the maximum rates give in the table Eligible expenses for staff costs of stay .
- (12) Express the total amount of travel costs and costs of stay that is paid from the Tempus (in EUR)
- (13) Express the total amount of travel costs and costs of stay that is co-financed (in EUR)
- (14) N/A
- (15) N/A
- (12)+(13)+(14)+(15) Total costs for travel and stay expressed in euros – automatic calculation

## EQUIPMENT COSTS TABLE

PROJECT N°	544543-TEMPUS-1-2013-1-RS-TEMPUS-JPCR	ANNEX III/17
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## III. EQUIPMENT COSTS

NUMBER OF LINES	0	CLICK TO ADD ROW	CLICK TO DELETE SELECTED ROW	INFOEURO WEBSITE	TEMPUS WEBSITE
TEMPUS	0.00				
CO-FINANCED	0.00				
TOTAL	0.00				

Sheet is protected and pre-formatted, only buttons and blue coloured fields are accessible for encoding data. PLEASE DO NOT COPY/PASTE DATA FROM OTHER SOURCES (DATA MUST BE ENCODED) and ensure that the declared amounts are correct.

Please fill-in the three last columns even if the invoice was charged in EURO (please refer to sheet "Co-financing & Exchange rate")

Supporting document ref.*	Invoice date/Bank statement date	Nature, type and specifications of the item	Company providing the service	Beneficiary Institution (Ref n°)	Country Code	VAT and Taxes ** (EUR)	Equipment purchase costs (EUR)	Transport and installation costs (EUR)	Maintenance and insurance costs (EUR)	Paid from Tempus - Total Tempus (EUR)	Co-financed*** - Total Co-financed (EUR)	Equipment Costs Total (EUR)	Amount indicated on the invoice (if other than euro)	Currency indicated on the invoice (even if in euro)	InfoEuro Exchange rate applied (with all decimals)
							<i>(excluding VAT and taxes) **</i>					0.00			

\* Please do not forget to retain readable copies of all invoices with the project accounts (see art. 5 of the Guidelines for the Use of the Grant). Please bear in mind that copies of the invoices need not be submitted with the Final Report unless the purchase exceeds EUR 25.000,00 (see Article 5 of the Guidelines for the Use of the Grant). The documents of the tender procedures, including 3 comparable offers, must be retained with the project accounts. Where the purchase does not exceed the above-mentioned ceiling, Only the invoices need be retained with the project accounts. For invoices in a currency other than EURO, please indicate the equivalent amount in EURO on the invoice and apply one of the approaches as indicated in the last Excel sheet "Co-Financing & Exchange rate".

\*\* VAT and taxes are ineligible both as 'paid from Tempus' and 'co-financed' (see art. II.19.4 of the Grant Agreement and art. 5 of the Guidelines for the Use of the Grant).

\*\*\* Please note that proof of expenditure must also be retained for all amounts reported under co-financing (see art. 3 of the Guidelines for the Use of the Grant).



- (1) Please insert the reference number of the relevant supporting document
- (2) Please insert the date of the invoice of relevant piece of equipment or corresponding bank statement
- (3) Describe briefly the nature, type and specifications of the relevant piece of equipment
- (4) Reference number of partner institutions
- (5) Country code
- (6) Please insert the amount of VAT and taxes. Please note that VAT and taxes are ineligible costs, both as “paid from Tempus” and “co-financed” (see Article II.14.4 of the model Grant Agreement)
- (7) Please insert the equipment purchase costs in Euros (excluding the VAT and taxes)
- (8) Please insert the transport and installation costs in Euros (excluding the VAT and taxes)
- (9) Please insert the maintenance and insurance costs in Euros (excluding the VAT and taxes)
- (10) Amount of this cost paid from Tempus (in EUR, maximum two decimals)
- (11) Amount of this cost that is co-financed (in EUR, maximum two decimals). Please note that proof of expenditure must also be provided for all amounts reported under co-financing (see Art. 9 of the Guidelines for the Use of the Grant).
- (12) Provide the total costs in local currency
- (13) Input the currency used for the purchase
- (14) Applied exchange rate according to the InforEuro, with all decimals

## PRINTING &amp; PUBLISHING COSTS TABLE

PROJECT N°	544543-TEMPUS-1-2013-1-RS-TEMPUS-JPCR										ANNEX III/18		
<b>III. PRINTING AND PUBLISHING COSTS</b>													
NUMBER OF LINES	0	CLICK TO ADD ROW			CLICK TO DELETE SELECTED ROW			INFOEURO WEBSITE		TEMPUS WEBSITE			
TEMPUS	0.00												
CO-FINANCED	0.00												
TOTAL	0.00												
Sheet is protected and pre-formatted, only buttons and blue coloured fields are accessible for encoding data. PLEASE DO NOT COPY/PASTE DATA FROM OTHER SOURCES (DATA MUST BE ENCODED) and ensure that the declared amounts are correct.													
Please fill-in the three last columns even if the invoice was charged in EURO (please refer to sheet "Co-financing & Exchange rate")													
Supporting document ref.*	Invoice date/Bank statement date	Type of expenditure	Purpose	Company providing the service	Beneficiary Institution (Ref.n)	Country Code	VAT and Taxes ** (EUR)	Paid from Tempus - Total Tempus (EUR)	Co-financed*** - Total Co-financed (EUR)	Printing and Publishing Costs Total (EUR)	Amount indicated on the invoice (if other than euro)	Currency indicated on the invoice (even if in euro)	InforEuro Exchange rate applied (with all decimals)
										0.00			
* Please do not forget to retain readable copies of all invoices with the project accounts (see art. 6 of the Guidelines for the Use of the Grant). Please bear in mind that copies of the invoices need not be submitted with the Final Report unless the purchase exceeds EUR 25.000,00 (see Article 6 of the Guidelines for the Use of the Grant). The documents of the tender procedures, including 3 comparable offers, must be retained with the project accounts. Where the purchase does not exceed the above-mentioned ceiling, Only the invoices need be retained with the project accounts. For invoices in a currency other than EURO, please indicate the equivalent amount in EURO on the invoice and apply one of the approaches as indicated in the last Excel sheet "Co-Financing & Exchange rate".													
** VAT and taxes are ineligible both as 'paid from Tempus' and 'co-financed' (see art. II.19.4 of the Grant Agreement).													
*** Please note that proof of expenditure must also be retained for all amounts reported under co-financing (see art. 9 of the Guidelines for the Use of the Grant).													

- (1) Please insert the reference number of the relevant supporting document
- (2) Please insert the date of the invoice of relevant item or corresponding bank statement
- (3) Describe briefly the type of expenditure
- (4) Explain the purpose of this expenditure
- (5) Name the company providing the service
- (6) Reference number of partner institutions
- (7) Country code
- (8) Please insert the amount of VAT and taxes. Please note that VAT and taxes are ineligible costs, both as “paid from Tempus” and “co-financed” (see Article II.14.4 of the model Grant Agreement)
- (9) Amount of this cost paid from Tempus (in EUR, maximum two decimals)
- (10) Amount of this cost that is co-financed (in EUR, maximum two decimals). Please note that proof of expenditure must also be provided for all amounts reported under co-financing (see Art. 9 of the Guidelines for the Use of the Grant).
- (11) Provide the total costs in local currency
- (12) Input the currency used for the purchase
- (13) Applied exchange rate according to the InforEuro, with all decimals

## OTHER COSTS TABLE

PROJECT N°	544543-TEMPUS-1-2013-1-RS-TEMPUS-JPCR										ANNEX III/19			
<b>IV. OTHER COSTS</b>														
NUMBER OF LINES	0										CLICK TO ADD ROW	CLICK TO DELETE SELECTED ROW	INFOEURO WEBSITE	TEMPUS WEBSITE
TEMPUS	0.00													
CO-FINANCED	0.00													
TOTAL	0.00													
Sheet is protected and pre-formatted, only buttons and blue coloured fields are accessible for encoding data. PLEASE DO NOT COPY/PASTE DATA FROM OTHER SOURCES (DATA MUST BE ENCODED) and ensure that the declared amounts are correct.														
Please fill-in the three last columns even if the invoice was charged in EURO (please refer to sheet "Co-financing & Exchange rate")														
Supporting document ref.*	Invoice date/Bank statement date	Type of expenditure	Purpose	Company providing the service	Beneficiary Institution (Ref n°)	Country Code	VAT and Taxes ** (EUR)	Paid from Tempus - Total Tempus (EUR)	Co-financed*** - Total Co-financed (EUR)	Other Costs Total (EUR)	Amount indicated on the invoice (if other than euro)	Currency indicated on the invoice (even if in euro)	InforEuro Exchange rate applied (with all decimals)	
										0.00				
<p>* Please do not forget to retain readable copies of all invoices with the project accounts (see art. 7 of the Guidelines for the Use of the Grant). Please bear in mind that copies of the invoices need not be submitted with the Final Report unless the purchase exceeds EUR 25.000,00 (see Article 7 of the Guidelines for the Use of the Grant). The documents of the tender procedures, including 3 comparable offers, must be retained with the project accounts. Where the purchase does not exceed the above-mentioned ceiling, Only the invoices need be retained with the project accounts. For invoices in a currency other than EURO, please indicate the equivalent amount in EURO on the invoice and apply one of the approaches as indicated in the last Excel sheet "Co-Financing &amp; Exchange rate".</p> <p>** VAT and taxes are ineligible both as 'paid from Tempus' and 'co-financed' (see art. II.19.4 of the Grant Agreement).</p> <p>*** Please note that proof of expenditure must also be retained for all amounts reported under co-financing (see art. 9 of the Guidelines for the Use of the Grant).</p>														

- (1) Please insert the reference number of the relevant supporting document
- (2) Please insert the date of the invoice of relevant item or corresponding bank statement
- (3) Describe briefly the type of expenditure
- (4) Explain the purpose of this expenditure
- (5) Reference number of partner institutions
- (6) Country code
- (7) Please insert the amount of VAT and taxes. Please note that VAT and taxes are ineligible costs, both as “paid from Tempus” and “co-financed” (see Article II.14.4 of the model Grant Agreement)
- (8) Amount of this cost paid from Tempus (in EUR, maximum two decimals)
- (9) Amount of this cost that is co-financed (in EUR, maximum two decimals). Please note that proof of expenditure must also be provided for all amounts reported under co-financing (see Art. 9 of the Guidelines for the Use of the Grant).
- (10) Provide the total costs in local currency
- (11) Input the currency used for the purchase
- (12) Applied exchange rate according to the InforEuro, with all decimals

### 3.7. Exchange Rate

The Partner financial reports should be drawn up in Euro. In case that Project Partner is from State which has not adopted the Euro as their currency, the Project Partner shall convert into Euro the amounts of expenditure presented in the cash-flow tables that correspond to the invoices in national currency. Those amounts have to be included in all other tables of the Financial report.

During the project implementation, the partner will use two exchange rates for the conversion of currencies into Euros as follows:

Any conversion of actual costs into Euros shall be made at the monthly accounting rate established by the Commission and published on its web-site (<http://ec.europa.eu/budget/inforeuro>) for December 2013. until the second pre-financing is received from EACEA, after which the rate of the month of the second pre-financing must be applied.

### 3.8. Request for payment

The Coordinator will provide all partners the appropriate form for issuing the transfer of funds to the partner institution – **Request for Payment**.

## STATEMENT OF THE COSTS INCURRED

*Tempus project no. 544543-TEMPUS-1-2013-1-RS-TEMPUS-JPCR*

- Column “1. Project Costs” and Column “3. Project Finance”: please input the estimated budget of the project as indicated in Annex II of your Grant Agreement or in subsequent amendments to Annex II.
- Columns under “2. Project Expenditure to date”: please indicate the expenditure made **to date** (paid directly from the Tempus grant and/or co-financed). The declared amounts must represent **AMOUNTS ACTUALLY PAID** (meaning that a disbursement has been made) and NOT committed amounts.

		1. PROJECT COSTS € Estimated budget of the project (Annex II)	2. PROJECT EXPENDITURE TO DATE €		
			Declared Paid from Tempus	Declared Co-financed	TOTAL Declared
I	Staff costs				
II	Travel costs and Costs of Stay				
III	Equipment				
IV	Printing and publishing				
V	Other costs				
VI	Indirect costs <sup>2</sup>				
<b>TOTAL ELIGIBLE COSTS<sup>3</sup></b>					
		3. PROJECT FINANCE €			
Co-financing					
Total from the Tempus grant					
<b>TOTAL PROJECT FINANCE<sup>4</sup></b>			<b>Total</b>	<b>Total</b>	<b>TOTAL</b>

### REQUEST FOR PAYMENT

In accordance with Article I.4 and II.23 (Annex VI) of the Grant Agreement of this project, I hereby confirm that (please tick the appropriate box):

- I have already spent 70%** of the first installment of pre-financing, and thus **request** the second installment of pre-financing to the following bank account:

**IBAN<sup>5</sup>** \_\_\_\_\_

- I have not yet spent 70%** of the first installment of pre-financing, and thus **do not** request the second installment of pre-financing.

Date and signature of the **legal representative** of the co-ordinator (institution):

**Date:** \_\_\_\_\_

**Signature:** \_\_\_\_\_

<sup>2</sup> Indirect costs may not be co-financed (point 8.4, Guidelines for the use of the grant).

<sup>3</sup> As indicated in art. I.3 of the Grant Agreement and Annex II.

<sup>4</sup> As indicated in art. I.3 of the Grant Agreement and Annex II.

<sup>5</sup> BIC code for countries where the IBAN code does not apply.



#### 4. ELIGIBILITY OF COSTS

"Eligible costs" of the action are costs actually incurred by the beneficiary which meet the following criteria:

- ❖ they are incurred in the period set out in Article I.2.2, with the exception of costs relating to the request for payment of the balance and the corresponding supporting documents referred to in Articles II.23.2 and I.4.1;
- ❖ they are indicated in the estimated budget of the action set out in Annex II;
- ❖ they are incurred in connection with the action as described in Annex I and are necessary for its implementation;
- ❖ they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and with the usual cost accounting practices of the beneficiary;
- ❖ they comply with the requirements of applicable tax and social legislation; and
- ❖ they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency

*Source: Model of "Grant Agreement for an Action with Multiple Beneficiaries" (Article II.19.1)*

##### 4.1. Eligible expenses for staff costs

The grant may be used to cover the cost of staff for all beneficiaries when they are performing administrative or academic tasks which are directly necessary to the achievement of the objective of the project, and on the condition that their salary for the same tasks is compensated only once.

- Public administrations (Ministries, other national, regional and local administrations) or governmental organizations may also participate in the Tempus program as co beneficiaries but may not receive funding from the grant with the exception of reimbursement for travel costs and costs of stay.

Salaries and fees may not exceed local rates; this applies both to European Union and Partner Countries. Staff costs must correspond to the costs incurred by the institutions and to the employing institution's usual policy on remuneration, comprising actual salaries plus social security charges and other statutory costs included in the remuneration. Non statutory costs are excluded. Moreover, additional hours will be financed at the normal hourly rate and not at any higher rate. The rate for the country in which the beneficiary organisation is registered will be applied, independently of where the tasks are executed. Higher rates may be applied where this is common practice and can be duly justified by supporting documents (for example, a payslip proving that a higher wage was paid to the person concerned for a previous and similar task).

**The total expenses for staff costs may not exceed 40% of the eligible direct costs.**

*Source: "Guidelines for the Use of Grants" (Section 3.)*

The costs of personnel working under an employment contract with the beneficiary or an equivalent appointing act and assigned to the action, comprising actual salaries plus social security contributions and other statutory costs included in the remuneration, provided that these costs are in line with the beneficiary's usual policy on remuneration; those costs may also include additional remunerations, including payments on the basis of supplementary contracts regardless of the nature of those contracts, provided that they are paid in a consistent manner whenever the same kind of work or expertise is required, independently from the source of funding used; The corresponding salary costs of personnel of national administrations are eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the action concerned were not undertaken;

*Source: Model of "Grant Agreement for an Action with Multiple Beneficiaries" (Article II.19.2)*

Staff costs should be calculated on the basis of the task performed and not on the status of the person. Maximum rates for daily staff costs as indicated in Annex 3 of the Guidelines (to calculate the hourly rate, please divide by 7.5) are given in table below.

Table 1: Maximal staff costs reimbursed for the implementation of project activities

Country	Manager	Teacher	Technical	Administrative
Ellas - EL	279	218	157	122
Rumania- RO	124	95	74	47
United Kingdom - UK	355	334	231	158
Serbia - RS	120	100	65	55

The staff costs given in table are in gross amount and include all taxes and social contributions. Actual reimbursement of staff costs related should not exceed the given maximal rates and must follow the rules of institution which employs the recipient of payment. The payment of staff costs is not allowed for persons who are not employed at the institution which makes the payment.

#### 4.2. Eligible expenses for staff travel costs

This budget heading is intended as a contribution towards travel and costs of stay (including travel, accommodation, subsistence, personal or health insurance costs and entrance visas) of staff and students participating in the project. The responsibility for ensuring adequate insurance arrangements lies with the beneficiaries.

Travel for research activities cannot be financed from the Tempus grant.

Only people under official contract in the beneficiary institutions may benefit from the mobility grant.

The following groups of teaching and administrative staff can benefit from the grant:

- ❖ University teachers and trainers or trainers from enterprises and other institutions participating in the project;
- ❖ Officials and administrators, non-teaching university staff or staff from enterprises or other

- ❖ institutions participating in the project;
- ❖ Public administrations or governmental organisations (see point 3.1 of these guidelines).

The above terms refer to the status of these people in their home institution

The guiding principle for activities and related travel is that they are carried out on the premises of the project beneficiaries listed in Annex V (some notable exceptions are given in the list below).

The following are eligible:

- ❖ Teaching/training assignments for Partner Country staff/trainers carried out on the premises of the beneficiaries in the European Union or Partner Countries;
- ❖ Teaching/training assignments for European Union staff/trainers carried out on the premises of the beneficiaries in the Partner Countries;
- ❖ Retraining and update courses for Partner Country staff carried out on the premises of the beneficiaries in the European Union or the Partner Countries;
- ❖ Practical placements in companies, industries and institutions for Partner Country teaching/administrative staff and trainees carried out in the European Union or Partner Countries participating in the project;
- ❖ Meetings for management, coordination, planning, monitoring and quality control activities, carried out in the European Union or Partner Countries participating in the project;
- ❖ Workshops and visits for dissemination purposes to other parties in the Partner Countries participating in the project (other educational institutions, regional education authorities, business community, institutions);
- ❖ Language training for a well-defined target group of teaching/administrative staff from the Partner Country in the Partner Country itself wherever possible. If not possible, the language training should be combined with another eligible mobility and may include travel to one of the European Union or Partner Countries participating in the project;

Prior authorization from the Education, Audiovisual & Culture Executive Agency is required if the recipient of the mobility grant intends to carry out activities not described above (such as travel to or from countries other than those participating in the project).

#### **4.2.1. Eligible expenses for staff travel costs**

Travel costs cover transport at national and international level. Only actual travel costs will be considered eligible.

- ❖ Costs may be claimed only for journeys directly connected to specific and clearly identifiable project-related activities.
- ❖ Reimbursement is based on real costs, independent of the means of travel chosen (rail, bus, taxi, plane, hire car); beneficiaries are required to use the cheapest means of travel (e.g. Economy tickets for air travel and to take advantage of reduced fares; where this is not the case a full explanation should be provided).

- ❖ The travel cost for a journey should include all costs and means of travel from the point of departure to the point of arrival (and return) and may include visa fees and reasonable cancellation costs.
- ❖ Expenses for travel by private car (private or company cars), where substantiated and where the price is not excessive, will be refunded as follows (whichever the cheaper option):
  - either a rate per km in accordance with the internal rules of the organization concerned up to a maximum of EUR 0.22; For calculating the distance, please use the following link <http://www.viamichelin.com/>
  - or the price of a rail or bus (equivalent of a first-class fare for the same distance) or plane ticket (see second bullet point above); only the price of one ticket will be reimbursed, irrespective of the number of people travelling in the same vehicle.
- ❖ For hire cars (maximum category B or equivalent) or taxis:
  - the actual cost where this is not excessive if compared to other means of transport (also taking into account factors such as time of day or excessive luggage);
  - Reimbursement will be made for the real cost of car hire, irrespective of the number of people travelling in the same vehicle.
- ❖ Costs related to entry visas and related obligatory insurance should also be listed under this heading.

#### 4.2.2. Eligible expenses for staff costs of stay

This budget heading is meant to provide each person participating in a mobility programme with a daily allowance to cover costs for subsistence, accommodation, local and public transport such as bus and taxi, personal or optional health insurance etc.

The following ceilings in euro apply per person:

<b>Duration</b>	<b>Costs of stay for international mobility or within an EU country</b>	<b>Costs of stay for Partner Country staff within their own country</b>
1 day	150	100
2 days	292	190
3 days	434	280
4 days	576	370
5 days	718	460
6 days	860	550
1 week	1000	640
2 weeks	1600	1000
3 weeks	2100	1250
4 weeks	2500	1500
Additional weeks	300	200

Where the stay falls in between the week durations indicated in the table, the upper limit will be calculated as follows:

The figure for the shorter duration is subtracted from the figure for the longer duration. The resulting figure divided by 7 gives the daily allowance for each day beyond the duration of the shorter stay.

*Source: "Guidelines for the Use of Grants" (Section 4)*

Actual reimbursement of costs related to staff mobility should not exceed the given maximal allowances and must follow the rules of institution which issues the staff travel order. The reimbursement for mobility costs is not allowed for persons who are not employed at the institution which issues the travel order.

### 4.3. Eligible expenses for equipment

Only the purchase of equipment which is directly relevant to the objectives of the project can be considered as eligible expenditure. This could include, for example, (e-)books and periodicals, fax machines, photocopying machines, computers and peripherals, software, machines and equipment for teaching purposes, video-projectors (hardware) and video-presentations, television sets, installing/setting up of communication lines for internet connection/Skype, access to databases (libraries and electronic libraries outside the partnership), equipment maintenance, insurance, transport and installation costs.

Equipment which is not eligible under the Tempus grant cannot be co-financed and, in these cases other sources of funding must be found.

Hiring of equipment may be considered eligible, but only in exceptional and duly justified circumstances and provided it does not continue beyond the duration of the Grant Agreement

For Joint Projects, equipment is intended exclusively for the Partner Country universities which are included in the partnership where it must be installed as soon as practically possible. The equipment must be recorded in the inventory of the university/ies where it is installed. This university is the sole owner of the equipment.

Taxes, duties and charges (such as customs and import duties) are considered ineligible for the Tempus projects. Within the framework of a Tempus project all equipment purchased and the provision of services in the Partner Countries **must be exempt from taxes** (including VAT), duties and charges, as a Common Framework agreement has been signed between the European Commission and the Partner Countries involved into project realisation.

The purchasing of equipment must be in line with MHTSPS project proposal. If a change in purchasing plan is necessary, contact persons from partners must ask for EACEA permission through the project coordinator. Only equipment considered eligible for TEMPUS projects can be requested to be included in the purchasing plan defined in project proposal.

The co-ordinator will receive an exemption certificate from the Agency. The relevant National Tempus Office and Department of Taxes and Custom Duties of the Ministry of Finance in the Partner Country where the purchase is being made can be contacted to provide the necessary information and documents. It is however the responsibility of the coordinator to undertake all necessary measures to be exempt from taxes (including VAT). Please refer also to point 10 (and in particular 10.3) of these guidelines.

The said certificate cannot be used to purchase equipment or services exempt from taxes (including VAT) within the European Union. However, equipment purchased within the EU with a view to being immediately exported to Partner Countries in the framework of the Tempus programme may be exempted from taxes (including VAT), duties and charges in accordance with the normal rules.

For equipment of a unit cost on purchase of more than € 5.000, the Beneficiary(ies) must keep proof of origin with the invoice. The certificate of origin must be made out by the competent authorities of the country of origin of the supplies and must comply with the rules laid down by the relevant Union legislation.

**The total expenses for equipment may not exceed 30% of the eligible direct costs.**

*Source: “Guidelines for the Use of Grants” (Section 5.)*

#### **4.4. Eligible expenses for printing and publishing costs**

Costs relating to printing, publishing (including in electronic format), photocopying of teaching material and any other documentation necessary to achieve the objectives of the project should be reported under this heading.

*Source: “Guidelines for the Use of Grants” (Section 6.)*

The printing and publishing costs must be in line with MHTSPS project proposal. If a major change in printing and publishing plan is necessary, contact persons from partner institutions must ask for coordinator permission.

#### **4.5. Eligible expenses for other costs**

This category covers costs for dissemination of information (advertising in the media, promotional materials), hire of premises for dissemination events (only with prior written approval), audits (obligatory for all the projects), inter-project coaching (up to a maximum of EUR 2 500), bank charges including bank guarantee charges where requested by the Executive Agency, as well as subcontracting for specific tasks.

Sub-contracting is possible only in exceptional cases for specific, time-bound, project-related tasks which cannot be performed by the Consortium members themselves or where the nature of the activity specifically requires external review (such as specific external evaluation of an activity or action, external language courses, external IT courses, external translation services and subcontracted web design and maintenance). Even if the reasons why and a description of the expertise was included in the application and clearly explained in the description of the outcomes and activities in the related activity table, the costs for subcontracting exceeding a total value of EUR 10 000 can only be declared following prior written approval. Beneficiaries may not split the purchase of services into smaller contracts below this ceiling.

Sub-contracting core activities such as teaching and project management (general management and coordination, monitoring, financial management, reporting to EACEA) is not possible.

Staff members of co-beneficiaries are not allowed to operate in a subcontracting capacity for the project.

*Source: "Guidelines for the Use of Grants" (Section 7.)*

Staff members of co-beneficiaries are not allowed to operate in a subcontracting capacity for the project.

The expenditures under the category other costs must be in line with MHTSPS project proposal. If a major change in budget heading plan is necessary, contact persons from partner Universities must ask for coordinator permission.

The Other costs not listed in the project proposal cannot be co-financed. In these cases other sources of funding must be found.

#### **4.6. Eligible expenses for indirect costs**

"Indirect costs" of the action are those costs which are not specific costs directly linked to the implementation of the action and can therefore not be attributed directly to it. They may not include any costs identifiable or declared as eligible direct costs.

To be eligible, indirect costs shall represent a fair apportionment of the overall overheads of the beneficiary and shall comply with the conditions of eligibility set out in Article II.19.1.

*Source: Model of "Grant Agreement for an Action with Multiple Beneficiaries" (Article II.19.3)*

Indirect costs include stationery, general photocopying, office supplies, postage and telecommunication costs directly related to the project. Whilst the cost of installing an internet connection can be covered under equipment, the cost of using internet and other computerized communication software should be covered under 'Indirect costs'.

The total amount for indirect costs is fixed at 7% of the total eligible direct costs.

No supporting documentation is required.

No co-financing is permitted under this heading.

*Source: "Guidelines for the Use of Grants" (Section 8.)*

#### **4.7. Ineligible costs**

The following costs are considered ineligible:

- return on capital;
- debt and debt service charges;
- provisions for losses or potential future liabilities;
- interest owed;
- doubtful debts;
- exchange losses;
- deductible VAT (see also point 10.3 of these Guidelines); Guidelines for the Use of the Grant
- costs declared by a beneficiary and covered by another action or work programme receiving a European Union grant;



- excessive or reckless expenditure;
- equipment such as: furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems;
- hospitality costs;
- costs related to the use of materials (computer, laboratory, library, etc.) incurred by universities, institutions, industries or companies when hosting staff;
- registration fees for courses, seminars, symposia, conferences, congresses;
- costs of premises (purchase, rent, heating, maintenance, repairs etc.). Renting of premises is only possible for specific dissemination events with prior written approval from the Agency;
- costs linked to the purchase of real estate;
- expenses for activities - and related travel - that are not carried out on the premises of the project beneficiaries (see Annex V of the Grant Agreement), unless listed as an eligible activity in these guidelines or explicit prior authorization has been granted by the Agency;
- expenses incurred outside the eligibility period;
- contributions in kind.

*Source: "Guidelines for the Use of Grants" (Section 10.)*

- costs of transfers from the Agency charged by the bank of a beneficiary;
- costs declared by a beneficiary in the framework of another action receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Agency for the purpose of implementing the Union budget); in particular, indirect costs shall not be eligible under a grant for an action awarded to a beneficiary which already receives an operating grant financed from the Union budget during the period in question;

*Source: Model of "Grant Agreement for an Action with Multiple Beneficiaries" (Article II.19.4)*

Costs that are ineligible for Tempus funding, cannot be counted as co-financing contributions.

## 5. SUPPORTING DOCUMENTS

An integral part of each supporting document must be short name of organization in which presented cost is incurred (Table 3.).

Table 3. Short institution names

Partner no.	Organization	Country code	Partner acronym
P1	Business technical college Uzice	RS	BTC
P2	Higher School of Professional Business Studies, Novi Sad	RS	VPSSS
P3	Higher Business School of Leskovac	RS	HBSL
P4	University of Kragujevac	RS	UNIKG
P5	Tourism Organization of Wester Serbia	RS	TORZS
P6	Uzice Regional Chamber of Commerce	RS	RPK
P7	Chamber of Economy of Vojvodina	RS	PKV
P8	Tourist Organization Leskovac	RS	TOL
P9	University of Greenwich	UK	UoG
P10	Technological Education Institute of Piraeus	EL	TEIP
P11	University of Agricultural Sciences and Veterinary Medicine of Cluj-Napoca	RO	USAMV

Short name for each type of costs is presented in the Table 4.

Table 4. Types of costs

Type of costs	Short name
Staff costs	A1
Travel costs and costs of stay	A2
Equipment costs	EQ
Printing and publishing	PP
Other costs	OC

Each supporting document for each type of costs will have next reference number:

**Short name of type of costs - partner acronym - year of cost occurring / ordinal number**

### 5.1. Supporting documents for staff cost

Example of reference number for supporting documents:

#### **A1-BTC-2014/001**

A duly filled in **staff convention** (Annex 1 of these guidelines) for each person employed by the project must be attached to the project accounts and retained by the coordinator as supporting documents. The conventions must be signed by the person concerned, then signed and stamped by the person responsible in the institution where this person is normally employed. For staff performing both administrative and academic tasks a separate convention must be signed for each type of activity.

In addition, **time-sheets** have to be attached to each staff convention.

The time-sheets must indicate

- the date of the service provided
- the number of hours worked on these dates
- the tasks performed (short description).

The time-sheets must be signed by the person concerned and countersigned by the person responsible in the institution where this person is normally employed.

*Source: "Guidelines for the Use of Grants" (Section 3.)*

Appropriate measures to make a timesheet system more effective include:

Arrange for timesheets to be filled directly by those who perform the work. Have them sign their timesheets to acknowledge their responsibility for their input. Require project staff to submit their timesheets no later than one or two days after the end of the timesheet period. To encourage reliability, monitor this deadline.

Make the timesheet period sufficiently short (at most monthly). Set up a standardized timesheet format which must be used by all staff. Have timesheets reviewed and approved by direct superiors. Once the timesheet has been filled in and approved, the staff member should not be able to amend it.

*Source: "Financial Information Kit" (Factsheet 06)*

The scanned convention with all the signatures and stamps should be sent to the coordinator of the project immediately upon completion.

The convention is accompanied by corresponding scanned time sheets and scanned proof of payment (bank statement) or co-financing (payment ballot from your institution).

Please keep in mind that working day has 7,5 h. All the regular work at home institution plus work on the Tempus project cannot surpass 7,5 h.

**Bank statement**

An official bank statement for a transfer of funds for staff costs reimbursement is necessary as a reliable evidence of payment of staff costs to recipient's bank account.

Every Convention must be followed by a bank statement which proves the payment of costs given in a Convention on a recipient's bank account.

Payment of staff costs in cash is not permitted.

Scanned bank statement which contains the proof of payment must be sent to the coordinator immediately upon completion of payment.

Every co-financing Convention must be followed by the institutional salary payslip/bank statement which proves the payment of co-financing given in a Convention on a recipient's bank account.

To summaries, the complete documentation of one payment for same category of duties performed consists of:

- ❖ fully signed and stamped Convention with requested reimbursement from TEMPUS,
- ❖ fully signed and stamped Convention with co-financing amount,
- ❖ time sheets for a period of above noted Conventions,
- ❖ bank statement which proves the payment of requested reimbursement from TEMPUS,
- ❖ institutional salary pay slips/bank statements for the period of three months which provide proof of staff costs co-financing
- ❖ Where a higher salary rate (see Annex 3 of these guidelines) has been applied, supporting documents such as a payslip proving that a higher wage was paid to the person concerned for a previous and similar task.

**5.2. Supporting documents for travel cost & costs of stay**

Example of reference number for supporting documents:

**A2-BTC-2014/001**

Supporting documents should not be sent with the financial statement. The following should, however, be retained with the project accounts:

- ✓ Individual mobility reports (Annex 2 of these guidelines) together with all copies of travel tickets, boarding passes, invoices, receipts, or for car travel a copy of the internal regulations on the reimbursement rate per km. The aim of the supporting documentation is to demonstrate the actual cost of the travel and the fact that the trip actually took place. When travel costs are shared (coach), the supporting documentation (invoice) for the group should be retained and each individual should keep a record of their share of the hire costs in the Individual mobility report.

*Source: "Guidelines for the Use of Grants" (Section 4.)*

A duly filled in and signed **individual mobility report** (IMR) for each person which performed mobility in the frame of project realization must be attached to the corresponding project folder, together with other supporting documents such as:

- ❖ copies of travel tickets, boarding passes, invoices and receipts;
- ❖ travel order from beneficiary's institution;
- ❖ bank statement which proves the payment of requested reimbursement from TEMPUS;
- ❖ bank statement which proves the mobility payment if mobility was co-financed.

The aim of the supporting documentation is to demonstrate the actual cost of the travel and the fact that the trip actually took place. When travel costs are shared, the supporting documentation (invoice) for the group should be retained and each individual should keep a record of their share of the hire costs in the Individual mobility report.

In the case of using public transport (plane bus, train, taxi, hired car, etc.), project participants are reimbursed the actual amount of travel costs to the submitted invoice/recipes (with a boarding pass included).

Travel costs for travel of project participants by car (company or private) are reimbursed in maximal gross amount of 0.22 €/km. The amount is reimbursed once, regardless of the number of passengers in the vehicle.

Travel costs may be claimed only for journeys directly connected to specific and clearly identifiable project-related activities. Reimbursement of travel costs is based on real costs, independent of the means of travel chosen (rail, bus, taxi, plane, hire car); beneficiaries of mobility are required to use the cheapest means of travel (e.g. Economy tickets for air travel and to take advantage of reduced fares; where this is not the case a full explanation should be provided). Travel costs are reimbursed based on supporting documentation. The aim of the supporting documentation is to demonstrate the actual cost of the travel and the fact that the trip actually took place.

The supporting documentation includes all proofs of actual travel expenses such as original travel tickets and bills, boarding passes, car hire invoices, etc. The sum of all expenses from supporting documentation must be equal to travel costs requested in IMR

For every IMR, scanned copies of supporting documentation must be sent to a coordinator immediately upon the payment of costs to recipient bank account. All the documents must be merged into the single PDF file.

Every IMR must be followed by a travel order for the mobility which legally proves that mobility took place as it is signed by a responsible person. Travel order consist travel details such as dates, times and reasons for travel as well as the budget of the mobility.

Scanned **travel order** must be uploaded to the coordinator immediately upon completion of payment of costs related to mobility.

An official **bank statement** for a transfer of funds for costs of stay & travel costs reimbursement is necessary as a reliable evidence of payment of noted costs to recipient's bank account.

Every IMR must be followed by a bank statement which proves the payment of costs given in the IMR on a recipient's bank account. The bank statement is necessary for reimbursement of noted costs from TEMPUS as well as for co-financing of costs of stay & travel costs.

Payment of costs of stay & travel costs in cash is not permitted.

Before submission to institution accounting service all the requested documents must be reviewed and approved by local coordinator/administrative officer.

To summarize, the complete documentation of one mobility performed during realization of MHTSPS project consists of:

- ❖ signed and completed IMR;
- ❖ supporting documentation consisting copies of travel tickets, boarding passes, invoices and receipts;
- ❖ travel order from beneficiary's institution;
- ❖ bank statement which proves the payment of requested reimbursement from TEMPUS;
- ❖ bank statement which proves the mobility payment if mobility was co-financed.

### 5.3. Supporting documents for equipment

Example of reference number for supporting documents:

**EQ-BTC-2014/001**

Supporting documents should not be sent with the financial statement. The following should, however, be retained with the project accounts:

- ❖ invoice(s) for all purchased equipment (please note that order forms, pro-forma invoices, quotations or estimates are not considered as proof of expenditure).
- ❖ When the threshold of EUR 25 000 is exceeded, documentation on the tendering procedure and three quotations.
- ❖ For equipment of a unit cost on purchase of more than EUR 5 000, certificate of origin.

The following documents must be provided with the financial statement:

- ❖ For equipment with a total value of more than EUR 25 000, a copy (not original) of the invoice(s) must be sent as supporting documents.

NB: In the financial statements, the coordinator must indicate, in the space provided on the list of invoices for equipment, the names of firms consulted (minimum three). The beneficiaries may not split the purchase of equipment into smaller contracts with individual amounts lower than the EUR 25 000 threshold.

*Source: "Guidelines for the Use of Grants" (Section 5.)*

Supporting documents which are proving the equipment co-financing are:

- ❖ invoice for purchased/co-financed equipment;
- ❖ three quotations from three different firms;
- ❖ documentation on the tendering procedure if the equipment costs are larger than 25.000 EUR
- ❖ the certificate of tax exclamation issued by government tax office;
- ❖ bank statement which proves the payment of equipment;
- ❖ Details of the physical location of the equipment items (Fixed Asset Register).

The beneficiaries may not split the purchase of equipment into smaller contracts with individual amounts lower than the EUR 25 000 threshold.

#### **5.4. Supporting documents for printing and publishing**

Example of reference number for supporting documents:

##### **PP-BTC-2014/001**

Supporting documents should not be sent with the financial statement. The following should, however, be retained with the project accounts:

- ❖ All invoices.
- ❖ When the threshold of EUR 25 000 is exceeded, documentation on the tendering procedure and three quotations.

*Source: "Guidelines for the Use of Grants" (Section 6.)*

Supporting documents which are proving the printing and publishing costs co-financed are:

- ❖ invoice for purchased/co-financed printing and publishing;
- ❖ three quotations from three different firms;
- ❖ documentation on the tendering procedure if the costs are larger than 25.000 EUR;
- ❖ bank statement which proves the payment of printing and publishing.

#### **5.5. Supporting documents for other costs**

Example of reference number for supporting documents:

##### **OC-BTC-2014/001**

Supporting documents should not be sent with the financial statement. The following should, however, be retained with the project accounts:

- ❖ Invoices, subcontracts and bank statements.
- ❖ In the case of travel activities of subcontracted service provider and inter-project coaching: Individual mobility reports (Annex 2 of these guidelines) together with all copies of travel tickets, boarding passes, invoices and receipts, or for car travel a copy of the internal regulations on the reimbursement rate per km. The aim of the supporting documentation is to demonstrate the actual cost of the travel and the fact that the trip actually took place.
- ❖ When the threshold of EUR 25 000 is exceeded, documentation on the tendering procedure and three quotations.

The following documents must be provided with the financial statement:



- ❖ For a service provider (individuals or companies) where the total value of the subcontract is more than EUR 25 000, copies (not originals) of the subcontract and invoice must be sent as supporting documents.
- ❖ NB: In the financial statements, the coordinator must indicate, in the space provided on the list of invoices for subcontractors, the names of companies/organizations/experts consulted (minimum three). The beneficiaries may not split the purchase of services into smaller contracts with individual amounts lower than the EUR 25 000 threshold.

*Source: "Guidelines for the Use of Grants" (Section 7.)*

Supporting documents which are proving the expenditure in budget heading other costs co-financing are:

- ❖ invoice for obtained/co-financed services;
- ❖ three quotations from three different firms;
- ❖ subcontract with the supplier of the services obtained/co-financed;
- ❖ documentation on the tendering procedure if the costs are larger than 25.000 EUR;
- ❖ bank statement which proves the payment in this budget heading.

## 6. CO-FINANCING

As set out in the Grant Agreement, the maximum European Union contribution may not exceed 90% of the total eligible costs as established on completion of the action. In accordance with the Grant Agreement, the final amount of the European Union grant will therefore be determined only at the end of the project. The remaining costs, equivalent to at least 10% of the total eligible costs and identified in the estimated budget of the action contained in Annex II as co-financing, must be financed from sources other than the European Union.

Costs that are ineligible for Tempus funding, cannot be counted as co-financing contributions. Furthermore, overheads/indirect costs do not represent an eligible co-financing contribution.

The supporting documents to justify co-financing are the same as those required for costs covered by the European Union grant. Documents should be retained with the project accounts/provided according to the information given in these guidelines.

*Source: "Guidelines for the Use of Grants" (Section 9.)*

## 7. TENDERING PROCEDURE

Whilst the Agency only requires copies of subcontracts and invoices to be sent when the threshold of EUR 25 000 is exceeded in the Equipment, Printing and Publishing or Other costs headings, please be aware that quotations from at least three suppliers must be obtained for all purchases in excess of EUR 25 000, irrespective of the budget heading. Documentation on the tendering procedure and the three quotations must be retained with the project accounts in all cases.

During the tendering procedures within this project (applied only to Serbian higher education institutions), following rules have to be obeyed:

- ❖ All procurements must be in accordance with the rules defined in the Grant Agreement, concluded between the EACEA and the Project Coordinator.
- ❖ All procurements must be realized in a transparent way, and the goods and services with cost-quality ration best must have the priority.

Depending on the total value of procurement envisaged in the project, following principle must be followed:

- ❖ If the value of the total procurement in the project is lower than 25 000 Euros, it is advisable that the procurement should be realized on the basis of three quotations.
- ❖ When the procurement value is 25 000 Euros or more, it is necessary to collect at least three different quotations from potential providers. Very rarely, in cases when purchase of equipment is planned and there are not enough potential suppliers, it is allowed to realize procurement with less than three quotations, which must be previously approved by the EACEA.
- ❖ Procurement of equipment in the project cannot be split in order to avoid collecting at least quotations and it is necessary to consolidate them at the level of project with the aim of more efficient usage of project resources. Potential splitting of procurement within the project must be previously approved by EACEA.
- ❖ The project coordinator is responsible for keeping and archiving the documentation on realized procurement.

It is recommended that pooled procurement carried out respecting the following procedure:

- First step is to establish the Commission for purchase of equipment at the national level (hereinafter referred to as the Commission) comprising representatives of all the institutions that envisaged equipment are part of the project. The Commission is chaired institution that is the project coordinator, and representatives of all the institutions that have the right equipment in writing delegate their representatives.
- The Commission determines the specification of the equipment and makes the call for proposals, which contains basic information about the equipment to be purchased, as well as review of the institutions. Specifies what will be purchased for each institution, the minimum requirements that must be met by the supplier (that is registered to do business, etc.), the criteria based on which will be the selection of suppliers - the best quality for

the price and the procedure for filing appeal. It is recommended that the Commission harmonize the specification of the equipment so that the execution of the same project activity is not procuring completely different equipment for different institutions.

- Call for proposals with a deadline of not less than 10 working days shall be published on the website of the higher education institution, i.e. Project Coordinator and at least one internet portal for publishing public procurement. Call for proposals can possibly deliver directly to potential providers.
- Potential providers interested in the offer indicate a designated representative of the Commission.
- The Commission shall decide on the best providers and is published on the website of the higher education institution, i.e. Project Coordinator. Providers whose offers are not accepted may, within five working days of the publication submit complain on the Commission's decision to which must be answered within five working days. Procurement is considered completed after the deadlines defined for submission and resolving complains.

In order to avoid any complication that may arise while transferring the equipment, every institution pays directly the cost of equipment to the supplier from their own account provided of course that the project coordinator has previously transferred the funds to that institution.

Institution, for which equipment procurement was realized within the project, is obligated to file it in the official documentation and to catalogue it regularly.

Every institution must clearly document the tendering procedure and retain the documentation in particular for audit purposes in accordance with Article II.19 of Grant Agreement.

**Staff categories** according to the International Standard Classification of Occupations (ISCO-88 (COM))

**STAFF CATEGORY 1**

100 Legislators, senior officials and managers  
 110 Legislators and senior officials  
 111 Legislators and senior government officials  
 114 Senior officials of special-interest organizations  
 120 Corporate managers  
 121 Directors and chief executives  
 122 Production and operation managers  
 123 Other specialist managers  
 130 Managers of small enterprises  
 131 Managers of small enterprises

**STAFF CATEGORY 2**

200 Professionals  
 210 Physical, mathematical and engineering science professionals  
 211 Physicists, chemists and related professionals  
 212 Mathematicians, statisticians and related professionals  
 213 Computing professionals  
 214 Architects, engineers and related professionals  
 220 Life science and health professionals  
 221 Life science professionals  
 222 Health professionals (except nursing)  
 223 Nursing and midwifery professionals  
 230 Teaching professionals  
 231 College, university and higher education teaching professionals  
 232 Secondary education teaching professionals  
 233 Primary and pre-primary education teaching professionals  
 234 Special education teaching professionals  
 235 Other teaching professionals  
 240 Other professionals  
 241 Business professionals  
 242 Legal professionals  
 243 Archivists, librarians and related information professionals  
 244 Social science and related professionals  
 245 Writers and creative or performing artists  
 246 Religious professionals  
 247 Public service administrative professionals

**STAFF CATEGORY 3**

300 Technicians and associate professionals  
 310 Physical and engineering science associate professionals  
 311 Physical and engineering science technicians  
 312 Computer associate professionals  
 313 Optical and electronic equipment operators  
 314 Ship and aircraft controllers and technicians  
 315 Safety and quality inspectors  
 320 Life science and health associate professionals  
 321 Life science technicians and related associate professionals  
 322 Health associate professionals (except nursing)  
 323 Nursing and midwifery associate professionals  
 330 Teaching associate professionals  
 331 Primary education teaching associate professionals  
 332 Pre-primary education teaching associate professionals  
 333 Special education teaching associate professionals  
 334 Other teaching associate professionals  
 340 Other associate professionals  
 341 Finance and sales associate professionals  
 342 Business services agents and trade brokers  
 343 Administrative associate professionals  
 344 Customs, tax and related government associate professionals  
 345 Police inspectors and detectives  
 346 Social work associate professionals  
 347 Artistic, entertainment and sports associate professionals

**STAFF CATEGORY 4**

400 Clerks  
 410 Office clerks  
 411 Secretaries and keyboard-operating clerks  
 412 Numerical clerks  
 413 Material-recording and transport clerks  
 414 Library, mail and related clerks  
 419 Other office clerks  
 420 Customer services clerks  
 421 Cashiers, tellers and related clerks  
 422 Client information clerks

**Additional DOCUMENTATION REQUESTED BY THE AUDITORS**

In order to facilitate the completion of the audit we will request you to assemble the following documentation prior to the opening meeting:

1. Copy of Grant Agreement/decision, plus any addenda/riders to the agreement/decision (if relevant).
2. All Financial Reports submitted to the Agency together with any supporting/backing schedules in hard and electronic copy (if you have these in Excel or Word should be e-mailed to us prior to the audit).
3. All Activity Reports submitted to the Agency.
4. Agency grant application documents e.g. application form, request for grant.
5. Details of the legal status of the organisation.
6. Details of the organisational structure of your organisation (i.e. Organigram) plus brief descriptions of the work carried out by all persons working on the project.
7. A list of signatories to the bank account(s) used for the project.
8. Clarification of the VAT status of the organisation and whether VAT is being claimed on project expenses.
9. Audit trail - clear link between the (sum of) amounts claimed per item in Financial Reports claimed from the Agency, the bookkeeping and the supporting documents. It is not the duty of the auditors to reconcile an audit trail that doesn't tally with the Financial Report sent to the Agency.
10. General ledger for the duration of the project and name of accounting software.
11. Any evaluation or external audit reports related to the project.
12. An explanation of procedures in place for making project expenditure (i.e. initiation of purchase, receipt of invoice, authorisation of payment, recording of amount in accounting ledgers) –please provide printouts of any cost centres used for the project.
13. Correspondence relating to the grant agreement/decision and relevant for the financial audit.
14. Bank statements used for the payment of project expenses and receipt of EU funding received from the Agency. Our team will need to trace a sample of the expenses claimed, through to the bank statements, to prove the payments were made.
15. Details of exchange rates used to convert expenses into Euro.
16. Details of bank interest earned on the funds paid by the Agency.
17. List of EU funded projects for the last five years.
18. Details of any known problems in the project relevant for the financial audit.
19. Internal rules (if any) on travel and subsistence.

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**DOCUMENTATION SUPPORTING THE COSTS INCURRED****20. Personnel and Assistance***Personnel*

- a. Authorised timesheets for each staff member/expert for their work on the project
- b. Calculation of the daily or hourly rate for employees claimed in the Financial Report
- c. Access to payroll records in order to compare the budgeted unit costs claimed to actual salaries using documents such as payslips and employment contracts
- d. Descriptions of the work performed by each person
- e. Fiscal declaration of annual salary when applicable
- f. Personnel register
- g. Proof of usual remuneration policy.

If the beneficiary is unable to provide timesheets or equivalent justification of time working on the project, the entire amount claimed for that employee may be declared ineligible.

*Sub-contracting*

- h. Original invoices supporting the fees claimed
- i. Descriptions of the work performed by third party staff
- j. Contracts with subcontractors; documentation relating to tenders.

*Fees*

- k. Original invoices supporting legal and professional fees claimed.

**21. Specific Sectorial Costs***Option / Rights Fees*

- a. Contracts signed with original owners of rights to film
- b. Original invoices supporting payments made to secure script/film rights.

*Other*

- c. Supporting invoices for amounts claimed.

**22. Travel and Subsistence***Travel*

- a. Original airline tickets or travel agents invoices and boarding passes
- b. Bus/ train tickets and taxi receipts
- c. Proof of usual remuneration policy.

*Subsistence*

- d. Details of per diems claimed (including dates and purposes of visits made)
- e. Proof of usual remuneration policy.

**23. Administrative Overheads***Premises and Related Expenses*

- a. Rental agreements supporting office space claimed for
- b. Telephone invoices claimed for (including details of how telephone expenses were apportioned to the projects if applicable)
- c. Original invoices supporting office supply costs claimed (including details of how such costs were apportioned to the projects if applicable).

*Insurance / Bank Costs*

- d. Invoices and agreements supporting insurance costs claimed
- e. Details and evidence (bank statements) supporting any bank costs claimed.

*Consumables*

- f. Invoices and calculations supporting expenses claimed.

24. Equipment

- a. Original invoices supporting the costs claimed
- b. Calculations of equipment costs claimed on basis of depreciation
- c. Details of the physical location of the equipment items (Fixed Asset Register).

25. Sources of Revenue (Co-financing and income generated by the project)

- a. An analysis of co-financing revenue received (in cash and/or contribution in kind) together with bank receipts for cash revenue received
- b. An analysis of income from the project (e.g. entrance fees, sales of media) together with bank receipts or other supporting documentation.

This list indicates the documents which the auditors can request during their visit. Depending on your organisation and the agreement, it is possible that not all documents are required.



## SUPPORTING DOCUMENTS

### CONVENTION for staff Costs – Annex 1

reference no.

<b>CONVENTION for Staff Costs</b>	<b>Annex 1</b>
Ref. No. .... Tempus Project No544543-TEMPUS-1-2013-1-RS-TEMPUS-JPCR	
The reference number must correspond to the progressive numbering indicated in the financial statements of the final report	

**BETWEEN** \_\_\_\_\_  
 Hereinafter "the Institution"

**AND** Name: \_\_\_\_\_  
 Address: \_\_\_\_\_  
 Hereinafter "the Staff member"

**THE FOLLOWING HAS BEEN AGREED:**

1. The Institution is a member of the partnership for ...  
 The Institution and Staff member agree that the Staff member will perform the following duties during the project period from dd/mm/yy to dd/mm/yy (No of days)

Date of the start of the task      Date of the end of the task      Number of days devoted on project work from the timesheets. Please divide this number on TEMPUS reimbursement and co-financing

FROM	TO	Duration in days:	
<b>Duties (see Annex 3):</b>			
Manager			
Researcher, Teacher, Trainer			
Technical staff			
Administrative staff			

Select one category. For staff performing both administrative and academic tasks (or managerial, academic, technical or administrative tasks), a separate convention must be signed for each type of activity.

Please describe the specific duties (short overall indication since detailed information has to be given in the accompanying time-sheet):  
 \_\_\_\_\_  
 Insert performed activity

3. Under no circumstances may salaries and fees exceed local rates of the home country. Salaries should be calculated on the basis of the task performed and not on the status of the person.

4. The cost to be borne by the Tempus grant and/or co-financed is calculated as follows:

Number of days devoted to the project (according to time-sheet)	No of days	
Staff costs per day in EUR (see rates)	EUR	
<b>Number of days * staff costs per day</b>		
<b>Total cost (Tempus grant and co-financing)</b>	EUR	

Please indicate in the corresponding financial statement in the Final Report the amount paid by Tempus and the amount that was co-financed.

5. This agreement does not alter in any way the employment conditions already existing between the Institution and the Staff member and has been established solely for the purpose of justifying the Staff costs that the Institution will pay from the Tempus grant or will co-finance.

Done in \_\_\_\_\_ on \_\_\_\_\_  
 Institution \_\_\_\_\_ Staff member \_\_\_\_\_

Signature and Stamp of the Institution

\* The conventions must be signed by the person concerned, then signed and stamped by the person responsible in the institution where this person is normally employed.



## Individual Mobility Report – Annex 2

reference no.

**INDIVIDUAL MOBILITY REPORT for travel costs and costs of stay** Annex 2  
 Ref. No. .... Tempus Project No. 544543-TEMPUS-1-2013-1-RS-TEMPUS-JPCR  
 The reference number must correspond to the progressive numbering indicated in the financial statement.  
 To be completed by each recipient of a mobility grant (Tempus grant and co-financing).  
 To be returned to the co-ordinator together with readable copies of all travel tickets and other supporting documents.

**PERSONAL DATA**  
 Surname: ..... Forename: .....  
 Gender: ..... Nationality: .....  
 Home institution: .....  
 Staff position/student year of study at home institution: .....  
 Host institution(s): .....

**TYPE OF ACTIVITY FOR WHICH GRANT WAS RECEIVED**  
 Tick as appropriate. If activities were combined, please list them in order of priority

STAFF	STUDENTS
<input type="checkbox"/> Teaching/training assignment of staff	<input type="checkbox"/> Study period
<input type="checkbox"/> Retraining/update activity for staff	<input type="checkbox"/> Practical placement
<input type="checkbox"/> Practical placement	<input type="checkbox"/> Short intensive course
<input type="checkbox"/> Development of academic activities	<input type="checkbox"/> Student representation
<input type="checkbox"/> Short visit for coordination, planning and quality control	
<input type="checkbox"/> Short intensive course	
<input type="checkbox"/> Dissemination visit	

For example:  
x, 1  
x, 2

TRAVEL COSTS AND COSTS OF STAY (Tempus grant and co-financing)	Amount in EUR
• Costs of Stay (amount received by the recipient of the mobility grant)	
• Travel Costs	
• <b>TOTAL TRAVEL AND COSTS OF STAY (Tempus grant and co-financing)</b> Please specify in the financial table the amount declared paid by Tempus and/or co-financing	

Sum of costs of Stay and travel costs

**PERIOD SPENT ABROAD:**

From:	To:	Duration in days:
(dd/mm/yy)	(dd/mm/yy)	(no. of days)

**DESCRIPTION OF ACTIVITY PERFORMED**  
 Date of mobility start ..... Date of mobility end ..... activities performed during the mobility.

**SIGNATURE OF THE RECIPIENT**  
 (date and sign here as proof of receipt)

I hereby declare that I have been reimbursed for the above-mentioned mobility.

Date: ..... Signature: .....

Give a brief description of activities performed during mobility.