



IF4TM

D8.1 Manual for Contractual and Financial Management

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Abstract	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.
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Introduction

Projects such as IF4TM 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 the beneficiaries 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 other beneficiaries will be simplified. Additionally, the beneficiaries 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 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 are, 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.

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 textboxes, as the example given below:

7.1 Eligible Costs

As specified in Article II.19.1 of the Agreement, "Eligible costs" of the action are costs actually incurred by the beneficiary which meet the following criteria:

- ✚ they are incurred during the eligibility period, with the exception of costs relating to the preparation of the final report and the corresponding supporting documents referred to in Articles II.23.2 and I.4.1;

Source: "Guidelines for the Use of Grants" (Section 3.2.1)





CONTRACTUAL MANAGEMENT ON IF4TM PROJECT

1. Management structure of IF4TM

The management structure of the IF4TM is designed to ensure effectiveness, decisiveness, flexibility and quality of work and to fit the specific requirements of the Erasmus plus programme for successful realization of planned activities in large Consortium, such as in this project.

The project management structure was established and officially adopted at the kick-off meeting. It involves Contractor, Coordinator, Steering Committee, Project Support Team (3 members) and Quality Assurance Project Team (5 members), as shown in the **Figure 1**.

- **The Project Coordinator** - responsible for overall project management (technical and operational), communication and reporting to EACEA, efficient use of the project grant, etc.
- **Steering Committee (SC)** - decision-making body consisting of one representative (preferably the contact person) from each partner institution. SC will meet approximately twice a year (in combination with other project events due to cost efficiency) to discuss and review the progress of project activities, make decisions, approve deliverables and agree on any risk contingency measures.
- **Project Support Team (PST)** – consisting of three members will be responsible for assisting the Project Coordinator in daily management activities.
- **Quality Assurance Project Team (QAPT)** - consisted of 5 members from partner institutions experienced in quality assurance. The QAPT team will be a direct support to the Project Coordinator in monitoring and assessing the quality of the project and its results, as well as development of Quality Control and Monitoring Manual.
- **WP leaders** - responsible for monitoring of the overall progress of the WP and its activities.
- **Activity leader** - will be in charge of monitoring the assigned activity, ensuring its quality level and timeliness, and active participation of other partners.



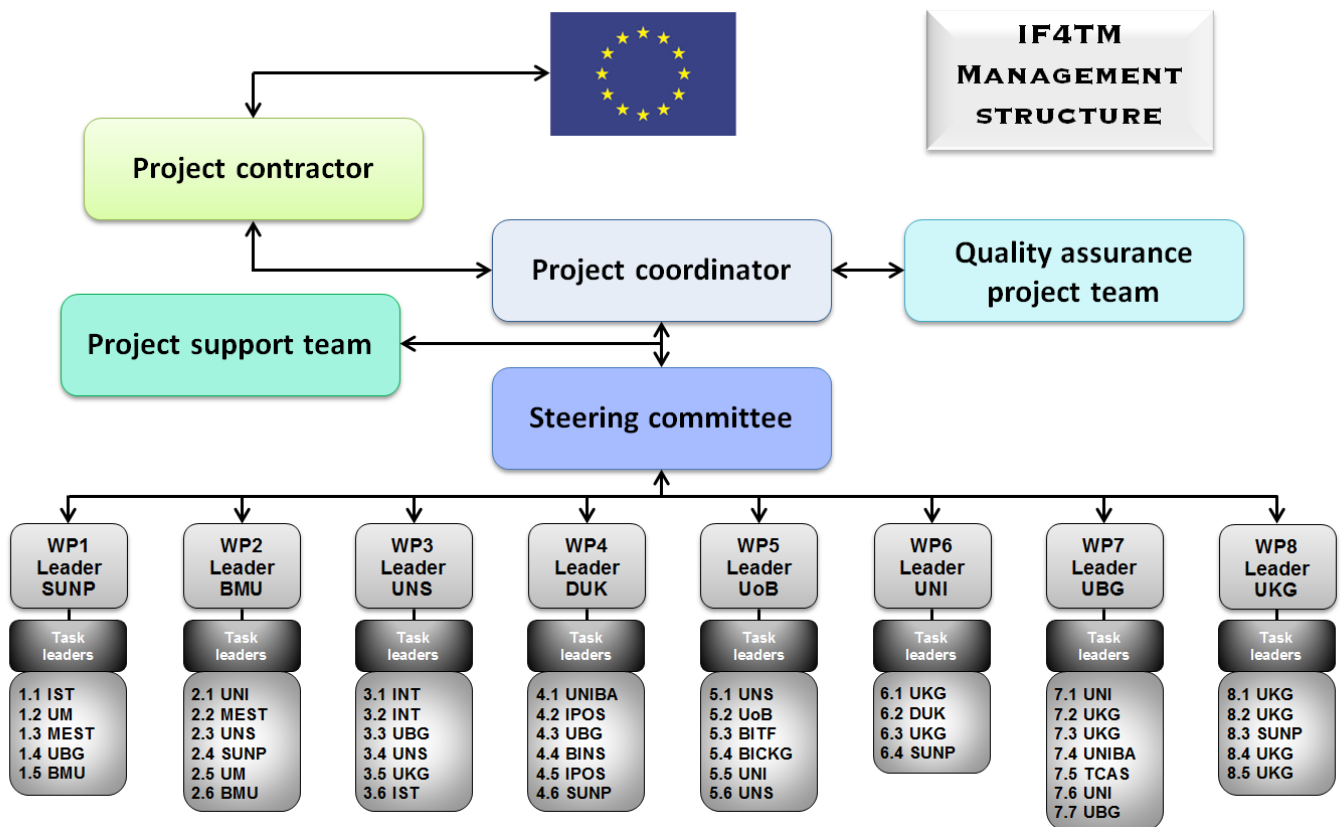


Figure 1 – Management structure of the IF4TM project





2. Co-financing principle

The grant awarded to CBHE projects has been calculated taking into account the principle of co-financing.

This implies that, in principle, in order to implement the project, the grant amount will have to be complemented by additional funding provided by the beneficiaries and/or other external stakeholders.

It should be noted though that contrary to the approach followed under previous programmes (in particular the Tempus, ALFA or Lifelong Learning programmes), the co-financing contribution provided by the partnership will not need to be justified or demonstrated at final report stage. Practically, this means that no proofs of expenditure or supporting documents will be required by the Agency for this part of the project budget.

Nevertheless, at final report stage and for statistical purposes only, the partnership will be invited to provide an indication on the level and source of co-financing that contributed to the project results.

Source: “Guidelines for the Use of Grants” (Section 1.4)

In the IF4TM budget sheet “Co-financing” part of application package, contribution of Serbian higher education institutions is presented in terms of co-financing in categories such as staff, travel, printing and publishing, overhead, etc. with appropriate justification.





3. Publicity obligations

In accordance with the Article I.10.8 and II.7 of the Grant Agreement, regarding the publicity and use of the relevant logo, the beneficiaries shall follow the instructions available on the Erasmus plus website on the following link:

https://eacea.ec.europa.eu/about-eacea/visual-identity_en .

3.1 Obligations of the beneficiaries

Information requirements: The beneficiaries shall inform the public, press and media of the action (internet included); which must, in conformity with Article II.7, visibly indicate “with the support of the Erasmus+ Programme of the European Union” as well as the graphic logos.

Where the action, or part of the action, is a publication, the mention and graphic logos shall appear on the cover or the first pages following the editor's mention.

Use of signs and posters: If the action includes events for the public, signs and posters related to this action shall be displayed.

Source Grant Agreement (Article I.10.9)

3.2 Erasmus+ logo



When displayed in association with another logo, the European Union emblem must have appropriate prominence.

Source: the Guidelines for the Use of the Grant (section 1.6.1)

The obligation to display the European Union emblem does not confer to the beneficiaries a right of exclusive use. The beneficiaries shall not appropriate the European Union emblem or any similar trademark or logo, either by registration or by any other means.

Under the conditions specified in previous paragraphs, the beneficiaries are exempted from the obligation to obtain prior permission from the Agency to use the European Union emblem.

Source Grant Agreement (Article II.7.1)

3.3 Disclaimer

Any communication or publication produced within the project should indicate that it presents only the view of its author(s) and not the view Agency and/or Commission.

Hence, any publication should mention the following sentence

"The European Commission support for the production of this publication does not constitute an endorsement of the contents which reflects the views only of the authors, and the Commission cannot be held responsible for any use which may be made of the information contained therein."





3.4 Penalties in the case of non-compliance with publicity obligations

The obligation to comply with the publicity provision set out in Article II.7 of the General Conditions constitutes a substantial obligation. Without prejudice to the right to terminate the grant, in case of failure to fulfill this obligation, the Agency may apply a 20% reduction of the grant initially provided for.

Source: Guidelines for the Use of Grant (Section 3.5.2.1)





4. Pre-existing rights and ownership and use of the results (including intellectual and industrial property rights)

IF4TM beneficiaries should have in mind the provisions of Grant Agreement in Articles I.7 and II.8 which define the rules for using the project results, including both intellectual and industrial property.

Although the Article II.8 of the Grant Agreement defines the ownership of the results by the beneficiaries, pre-existing industrial and intellectual property rights, rights of use of the results and of pre-existing rights by the Agency and/or the Union, in Article I.7 some additional obligations are described.

In addition to the provisions of Article II.8 of the General Conditions, if the beneficiaries produce materials under the scope of the project, such materials must be made available for the public, in digital form, freely accessible through the Internet under open licenses.

The beneficiaries must also warrant that the Agency and the Commission has the rights to:

- ✚ communicate the results of the action by any other types of communication not specified in the General Conditions,
- ✚ edit or re-write in another way the results of the action, including shortening, summarizing, modifying the content, correcting technical errors in the content,
- ✚ cut, insert meta-data, legends or other graphic, visual, audio or word elements in the results of the action,
- ✚ extract a part (e.g. audio and video files) of, divide into parts or compile the results of the action,
- ✚ prepare derivative works of the results of the action,
- ✚ translate, insert subtitles in, dub the results of the action in all official languages of EU,
- ✚ authorize or sub-licence the modes of exploitation set out above to third parties.

The Agency and the Commission shall have the rights of use specified in the General Conditions and set out above for the whole duration of the industrial or intellectual property rights concerned.

Source: Grant Agreement (Article I.7)









5. Penalties in the case of poor, partial or late implementation of the action

According to Article I.10.6 of the Agreement, the Agency may reduce the grant initially provided if the action is implemented poorly, partially or late.

Such penalties shall be applied in case the final technical report provides evidence that the project implementation was not addressed with the required attention and according to the terms laid down in the Agreement.

On the basis of the analysis of the final report and the outputs produced by the project (publications, conference papers, presentations etc.), a score will be given to reflect the overall project performance. The score will vary from 0 to 100, where 0 is the lower mark and 100 the highest.

Where the rating falls between 0 and 50, a reduction of the EU grant initially provided to the partnership will be implemented according to the following scale:

-  25% reduction if the final report scores at least 40 points and below 50 points;
-  35% reduction if final report scores at least 30 points and below 40 points;
-  55% reduction if the final report scores at least 20 points and below 30 points;
-  75% reduction if the final report scores below 20 points

The coordinator will have the possibility to react to the first evaluation of the final report and to provide supplementary information on the project implementation. In case the additional information will be deemed insufficient to illustrate a sound and objective oriented project implementation, the above mentioned penalties will be applied.

Source: Guidelines for the Use of the Grant (section 3.5.2.2)





FINANCIAL MANAGEMENT OF THE IF4TM PROJECT

6. Technical and financial reporting

6.1. Basic principles of reporting

Within IF4TM project three ways of reporting are planned:

- ✚ The **formal reporting** by the Coordinator including Intermediate and Final Reports, provides the necessary information to the Education, Audiovisual and Culture Executive Agency (EACEA) to assure them that our project is implemented according to the Grant Agreement provisions and Guidelines for the Use of the Grant.
- ✚ **Internal reporting** within the Consortium where beneficiaries inform the Coordinator about the technical progress on institutional implementation of the project (two partners' technical reports during the project) and partners' financial reports with declaration of expenses incurred accompanied with necessary supporting documents.
- ✚ **Reporting on realized different events** (info days, workshops, seminars, conference, meetings, trainings, etc.) by all beneficiaries prepared using the template provided in QCM Manual (Annex I) for posting on the project website and Facebook page.

All types of reporting will help to view the project's progress objectively within the Consortium but also for purpose of external monitoring that will be implemented by NEO and EACEA.

Verification of expenditures declared in partner financial reports are linked to the transfer of the part of Erasmus plus grant to partners from the Coordinator. Apart from partner financial report, partners will also prepare the technical report twice during the project implementation period. These reports will be the base for preparation of Intermediary report (at half of the project implementation period) and Final Report (at the end of the project) that will be delivered to EACEA by the Project Coordinator.

The reports should accurately reflect project partners progress (both technical and financial) during the reporting period, highlighting any key issues and providing justification for any deviations from the Project budget and Description of the project as set out in Annex III and Annex I (respectively) of the Grant Agreement.

It is recommended to prepare the reports by adding the information at the time when the activity takes place particularly for the reporting on the realized events where it is expected to have set of information and news in 15 days after the event.

6.2. 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 and PST in timely manner:

- ✚ Financial report:
 - cash flow tables – original excel files





- financial statement table - original excel file
- supporting documents (staff conventions, individual travel reports and project time sheets) as original hard copies, and
- other supporting documents (agendas, list of participants, boarding passes, travel orders, or any other document proving mobility or participation in some activities) as hard copies.

✚ Technical report as electronic version of original word document.

Technical and financial report forms are provided in the Annexes 1 and Annex 2 of “Manual for Contractual and Financial Management”.

6.3. Reporting schedule

✚ Reports (two in total) prepared by the Coordinator to be delivered to EACEA:

- Intermediate Report – 15th April 2017 and
- Final report – 14th December 2018.

✚ Four partner financial reports

- I Partner’s Financial Report – 1st March 2017;
- II Partner’s Financial Report – 1st October 2017;
- III Partner’s Financial Report – 1st May 2018;
- IV Partner’s Financial Report – 15th November 2018;

✚ Two partner technical reports

- I Partner’s Technical Report – 1st March 2017;
- I Partner’s Technical Report – 15th November 2018

Each partner has to respect the reporting deadlines (also stated in the Partnership Agreement), and submit their reports with supporting documents on validation of expenditure to the project coordinator in due time as requested. 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.

6.4. Partner financial reports

Partner financial reports are linked to transfer of installments of the Erasmus plus grant by the Coordinator. Information contained in the reports will be reviewed by PST team as part of the quality control and monitoring process.

The Coordinator can submit Final report, as well as financial statements to the EACEA on behalf of all beneficiaries only based on inputs received from all partners. Therefore, in order to provide adequate information on the expenditure made within the project, each beneficiary has to submit a **partner financial report** to the Coordinator consisting of:





- ✚ **Financial statement (Annexes A2-1, A2-2, A2-3)** presenting the costs incurred during the reporting period.
- ✚ **Cash flow tables** with project expenses per categories (**Annexes A2-4, A2-5, A2-6**)
- ✚ **Supporting documents** (in the form described in Section 6.2 of this Manual).

When preparing the financial report, the beneficiaries are strongly advised to use the Excel file provided by the EACEA **Final Financial Statement (Annex A2-1, A2-2, A2-3 of the Manual)**, particularly the following sheets:

- ✚ Staff costs table (**Annex A2-1**)
- ✚ Travel costs & costs of stay table (**Annex A2-2**)
- ✚ Equipment costs table (only for PC higher education institutions) (**Annex A2-3**)
- ✚ Subcontracting costs table (for Project Coordinator only).

As the financial management tool that proved to be very efficient for monitoring and planning of expenses, the PST team and the Project Coordinator prepared the cash-flow tables for cost categories that beneficiaries have in their budget:

- ✚ Cash flow – staff table (**Annex A2-4**)
- ✚ Cash flow – travel costs and costs of stay table (**Annex A2-5**)
- ✚ Cash flow – equipment table (for PC higher education institutions only) (**Annex A2-6**)

The cash flow tables will allow partners to monitor their expenses on monthly basis. It is strongly recommended to use and update them as soon as the expense occurs, along with comments consisting of information on expense structure and reference numbers of supporting documents.

The detailed explanations on how to fill in those tables are given in the Annex 2 (A2-4 to A2-6).

The PST team will compile on regular basis all information obtained from the financial reports of the partners, but at least upon the receipt of the Reports.

The partner financial reports will be reviewed by the PST team and approved by the Coordinator, taking into consideration following assessment criteria:

- ✚ Conformity of the expenditures with the budget of the project;
- ✚ Eligibility of the expenditures;
- ✚ Correctness and completeness of all supporting documents;
- ✚ Correctness of applied exchange rates (where applicable);
- ✚ That any changes which occurred between budget categories are eligible and justified;
- ✚ Expenditures must be in conformity, including full eligibility, with the estimated Budget in accordance with Annex I of the Partnership Agreement.

In case that information in partner financial report is not complete or justified, the PST team will help and make recommendations on how this situation can be rectified prior to the final approval of the Report by the Coordinator. The Report approved in this way is the basis for the transfer of next installment to the partner institution.





6.5. Partners' technical reports

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 technical reporting, partners should use

- ✚ **Technical report (Annex 1)** describing the activities carried out and their results during the reporting period.

The Technical report is structured as follows:

- ✚ Overall implementation description (Annex A1-1)
- ✚ Statistics and indicators (Annex A1-2)
- ✚ Table of achieved/planned results (Annex A1-3)
- ✚ Statement of costs incurred (Annex A1-4).

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...).

Next page describes some fields of Table of achieved/planned results.





1. The title and reference number as indicated in the project proposal (already incorporated in the template in Annex A1-2)
2. The indicators of achievement and/or performance as indicated in your project proposal (already incorporated in the template in Annex A1-2)
3. Activity number as indicated in the project proposal (already incorporated in the template in Annex A1-2)
4. The activity title as indicated in the project proposal (already incorporated in the template in Annex A1-2)
5. State where and when the activity takes place
6. Provide a brief description of the activity carried out
7. Insert specific indicators (qualitative and quantitative) which can help to measure the achievement of the activity result
8. Insert specific indicators (qualitative and quantitative) which measure the achievements of the activity result
9. Describe any change to the activity plan described in the previous approved report

6.6. Partner Request for payment

The Coordinator has provided all partners with the appropriate form for issuing the transfer of funds to the partner institution – **Partner Request for Payment** (Annex 3 of the Manual). The partner has to submit Partner Financial Report whose approval will be the basis for issuing the next installment.

On the basis of verified expenses in the report and their approval by the Coordinator, amount of next installment of Erasmus plus grant will be defined/calculated by the Coordinator, in accordance with Article 5 of the Partnership Agreement.





7. Eligibility of costs

7.1 Eligible costs

As specified in Article II.19.1 of the Agreement, "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 (from 15-10-2015 until 14-10-2018), 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 III;
- ✚ 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 national legislation;
- ✚ they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency.

Source: Grant Agreement (Article II.19.1)

7.2 Type of eligible costs

As defined in Article I.3 of the Grant Agreement, the grant will take the form of:

- ✚ the reimbursement of 100% of the eligible costs **actually incurred** for the following categories of costs indicated in Annex III of the Grant Agreement: **equipment costs, costs for subcontracting**
- ✚ **unit contribution:** reimbursement of unit costs for the following categories of costs indicated in Annex III: **Staff Costs, Travel Costs and Costs of Stay**

Where, in accordance with Article I.3 (a) (i), the grant takes the form of the reimbursement of **actual costs**, the beneficiary must declare as eligible costs the costs it actually incurred for the action.

Source: Grant Agreement (Article II.20.1)

Where, in accordance with the Article I.3 (b), the grant takes the form of the reimbursement of **unit costs** or of a **unit contribution**, the beneficiary must declare as eligible costs or as requested contribution the amount obtained by multiplying the amount per unit specified in the Article I.3. (b) by the actual number of units used or produced.

Source: Grant Agreement (Article II.20.2)





7.3. Eligible expenses for Staff costs:

- ✚ This budget heading contributes to the cost of staff for all beneficiaries when they are **performing tasks which are directly necessary to the achievement of the objectives of the project**. These costs are supported on the basis of unit costs (see section 7.2).
- ✚ The unit costs to be applied for Staff costs are those defined in the table in Annex I* of the Guidelines for the Use of Grant and take into account two variables: the **type of staff category** and the **country** in which the staff member is employed. Each unit cost corresponds to an amount in Euro per working day per staff.
- ✚ The Staff category to be applied will **depend on the work to be performed** in the project and not on the status or title of the individual.
- ✚ The unit cost to be applied is the one corresponding to the **country** in which the staff member is employed, independently of where the tasks will be executed.
- ✚ The calculation of the grant is based exclusively on the application of the **unit costs** and is independent from the actual remuneration of the staff involved.
- ✚ The grant for Staff costs is calculated by **multiplying the unit cost** (corresponding to the applicable category of country and staff) **by the total number of days spent on the implementation** of the project per staff member. One working day is defined according to the applicable national legislation
- ✚ Declared working days per individual will **not exceed 20 days per month or 240 days per year**.

Source: Guidelines for the Use of Grants (Section 3.3.1.1 Staff Costs)

* Annex I of the Guidelines is given as Annex A4-4 of this Manual.

7.4. Eligible expenses for Travel costs and costs of Stay

This budget heading contributes to the costs of travel and stay for staff and students participating in activities directly related to the achievement of the project. These costs are covered on the basis of unit costs.

The unit costs to be applied are those defined in Annex I* of the Guidelines and are calculated taking into account the following variables: the travel distance (for travel costs) and the duration in days (for costs of stay).

Staff

Any category of staff (e.g. managers, RTT, technical and administrative staff) under official contract with the beneficiary institutions and involved in the project may benefit from financial support for travel and subsistence provided it is directly necessary to the achievement of the objectives of the project.



Travels are intended for the following activities:

Activities	Duration	Location of activity	Staff from PC-to PC	Staff from PC-to PgC	Staff from PgC-to PC	Staff from PgC-to PgC
Teaching / training assignments	Max. 3 months	Activities must take place in project beneficiaries' countries unless explicit prior written authorisation from the Agency	X	X	X	X
Training and retraining purposes			X	X	Not eligible	
Updating programmes and courses			X	X	X	X
Practical placements in companies, industries and institutions			X	X	Not eligible	
Project management related meetings			X	X	X	X
Workshops and visits for result dissemination purposes			X	X	X	X

PC = Partner Country

PgC = Programme Country

Students

Students (at undergraduate, graduate, post graduate and doctoral level) registered in one of the beneficiary institutions may benefit from a financial support for travel and subsistence provided it supports the achievement of the project objectives. Travels for students must take place in or under the supervision of a beneficiary organisation (e.g. in case of placement in an organisation that is not a beneficiary).

Student mobility must be targeted mainly at Partner Country students and intended for the following activities:

Activities	Duration	Location of activity	Student from PC- to PC	Student from PC-to PgC	Student from PgC-to PC	Student from PgC- to PgC
Study period	Min. 2 weeks - Max. 2 months	Activities must take place in or under the supervision of a beneficiary organisation	X	X	X	Not eligible
Participation in intensive courses			X	X	X	X
Practical placements, internships in companies, industries or institutions			X	X	X	Not eligible
Participation in short term activities linked to the management of the project (steering committees, coordination meetings, quality control activities, etc.).	Max. 1 week		X	X	X	X

PC = Partner Country

PgC = Programme Country



Specific rules for Travel Costs

The grant contributes to the travel of staff and students involved in the project, from their place of origin (home institution within the partnership) to the venue of the activity and return (including visa fee and related obligatory insurance, travel insurance and cancellation costs if justified).

Financial support will be provided only for travels that are directly related to the achievement of the objectives of the project.

Activities and related travels must be carried out in the project beneficiaries' countries. Any exception to this rule must be authorised by the Agency.

For each participant, the grant is calculated by applying for each travel the unit cost corresponding to the applicable distance band. Each unit cost corresponds to a fixed amount in Euro per travel per person.

In order to apply the correct unit cost, the beneficiary must identify the travel distance of a one-way travel (from their place of origin - home institution within the partnership - to the venue of the activity) using the distance calculator supported by the European Commission (http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm).

Each unit cost applied will contribute to the costs of travel for the round trip, regardless of the expenses actually incurred.

In the context of a circular travel (e.g.: from a place of departure A to another location B, and then to a third location C, before returning directly to his/her place of departure A), the grant contribution to the travel costs will be calculated with the sum of:

- ✚ The unit cost amount corresponding to the distance band from A to B, and
- ✚ The unit cost amount corresponding to the distance band from B to C

No financial contribution will be granted for travels of less than 100 km.

Specific rules for Costs of Stay

Costs of stay can be reported for staff or students involved in the project for activities taking place outside the city of the participant's home institution. These costs contribute to the subsistence, accommodation, local and public transport such as bus and taxi, personal or optional health insurance.

Financial support will be provided only for costs of stay that are directly related to the achievement of the objectives of the project.

Activities must be carried out in the project beneficiaries' countries.

Any exception to this rule must be authorised by the Agency.

Unit costs to be applied for staff are different from unit costs for students:

- ✚ For each staff or student, the grant is calculated by applying the unit cost corresponding to the applicable duration of the activities (in days), up to the 14th day of activity. Each unit cost corresponds to a fixed amount in Euro per day per participant.





In order to apply the correct unit cost, the beneficiary must identify the duration in days of the activity (including the travel from their place of origin to the venue of the activity and vice-versa) and apply the corresponding unit costs as defined in Annex I* of these Guidelines.

Each unit cost applied will contribute to the costs of stay regardless of the expenses actually incurred.

Although no financial contribution will be granted for travels of less than 100 km, the corresponding costs of stay are eligible.

The calculation of the grant is based exclusively on the application of the unit costs and is independent from the actual costs incurred for the stay. The unit costs amounts defined to cover staff and students costs of stay will be used for determining the final eligible grant resulting from the analysis of the final report.

However, for the implementation of the activities during the grant agreement period, beneficiaries are free to define their own modalities for the reimbursement of the costs of stay incurred by their staff/students. **

Source: Guidelines for the Use of Grants (Section 3.3.1.2)

* Annex I of the Guidelines is given as Annex A4-4 of this Manual

** Annex VI of the Partnership Agreement

7.5. Eligible expenses for equipment

This budget heading may be used to support the purchase of equipment on the condition that such equipment is not ineligible (see section 3.2.2 of the Guidelines) and is directly relevant to the objectives of the project.

This could include, for example, (e-)books and periodicals, fax machines, photocopying machines, computers and peripherals (including notebooks/laptops and tablets), software, machines and equipment for teaching purposes, laboratory supplies (teaching purposes), video-projectors (hardware) and video-presentations (software), television sets, installing/setting up of communication lines for internet connection, access to databases (libraries and electronic libraries outside the partnership) and clouds, equipment maintenance, insurance, transport and installation costs.

Considering the particular nature of the Capacity Building action under the Erasmus+ programme, the total purchase cost of the equipment will be taken into account and not the equipment's depreciation (see section 3.2.2 of the Guidelines). Therefore, equipment costs will be reimbursed on the basis of the eligible costs actually incurred.

Equipment is intended **exclusively** for the Partner Country Higher Education Institutions (as defined in the Programme Guide) 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 institution where it is installed; this institution is the sole owner of the equipment. All equipment purchased with the Erasmus+ CBHE funds must bear an Erasmus+ sticker provided by the Agency.





The following costs are not considered eligible: equipment such as furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems.

In the event of purchase of equipment over €25.000, the provisions set under section 3.2.5 'Award of Contracts' of the Guidelines will apply.

Compared to the equipment as specified in the original application, minor adaptations in terms of quantity and product in the purchased equipment can be accepted without prior authorisation provided that the budgetary ceilings are respected, the corresponding equipment items are eligible, the modification can be justified and is related with the project objectives.

In case of significant changes of the equipment to be purchased compared to the equipment as specified in the original application, prior written authorisation from the Agency should be given during project implementation.

In any case of doubt the coordinator shall contact the Agency and ask for prior written approval based on clear justifications. It is however the responsibility of the coordinator to ensure that in case approval is given, the purchased items comply with the eligibility criteria since the verification of the eligibility of the specific equipment items will only be carried out following the submission of the final report.

The total expenses for Equipment may not exceed 30% of the maximum grant as specified in Article I.3 of the Agreement, excluding the 10% flexibility as referred in section 3.1.2 of the Guidelines.

Source: Guidelines for the Use of Grants (Section 3.2.6.1)

7.6. Ineligible costs

As specified in Articles I.10.4 and II.19.4 of the Grant Agreement the following costs are not considered eligible:

- ✚ equipment such as: furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems;
- ✚ costs of premises (purchase, rent, heating, maintenance, repairs etc.); please note that the rent of premises for short events is not concerned;
- ✚ costs linked to the purchase of real estate;
- ✚ expenses for activities that are not carried out in the project beneficiaries' country (see Annex IV of the Grant Agreement), unless an explicit prior written authorisation has been granted by the Agency;
- ✚ depreciation costs;
- ✚ return on capital;
- ✚ debt and debt service charges;
- ✚ provisions for losses or debts;





- ✚ interest owed;
- ✚ doubtful debts;
- ✚ exchange losses;
- ✚ 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);
- ✚ contributions in kind from third parties;
- ✚ excessive or reckless expenditure;
- ✚ deductible VAT (see section 3.2.3 of the Guidelines for the Use of Grant).

Source: “Guidelines for the Use of Grants” (Section 3.2.2)





8. Supporting documents

8.1. Supporting documents for staff cost

Beneficiaries do not need to justify the actual cost of the activity or to provide supporting documents on the actual amount spent. For activities funded with unit costs, the supporting documents will have to demonstrate that the volume and/or the nature of the activities actually implemented, justify the number of unit costs charged to the grant.

For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to **retain with the project accounts** the following supporting documents:

- ✚ The existence of a formal contractual employment relationship between the employee and the employer. A **formal employment contract** is required.
- ✚ A duly filled-in **Staff Convention** (Annex II* of these Guidelines) for each person employed by the project. The convention must be signed by the person performing the activity then countersigned and stamped by the person responsible (e.g. rector, dean) in the institution that employed this person. For staff performing different categories of tasks a separate convention must be signed for each type of activity.
- ✚ **Time-sheets**** have to be attached to each staff convention. They must be signed by the person concerned and countersigned by the person responsible in the institution that employed this person. They must indicate the following:
 - the project reference
 - the name of the person performing the tasks, his/her position and the staff category
 - the institution and the country where the person is employed
 - the number of days worked for the corresponding month and year
 - the description of the tasks performed, the outputs produced and the related work package.
- ✚ Any **material evidence** allowing to verify that the declared workloads correspond to actual activities/outputs (e.g. attendance lists for lectures given, tangible outputs / products, etc.).

Source: Guidelines for the Use of Grants (Section 3.3.1.1)

* Template is available as Annex A4-1 of this Manual

** Template is available in Annex A4-2 of this Manual

- ✚ If staff works on several projects simultaneously, please make sure that the time expressed in the Erasmus Plus time sheets does not overlap with time spent on other projects. This practice should ensure that time cannot be charged twice.





- ✚ If the Staff convention relates to the activity that lasts for the period of several months, please attach time sheets for all the relevant months in this period.

8.2. Supporting documents for travel cost & costs of stay

Beneficiaries do not need to justify the actual cost of the activity or to provide supporting documents on the actual amount spent.

For activities funded with unit costs, the supporting documents will have to demonstrate that the volume and/or the nature of the activities actually implemented, justify the number of unit costs charged to the grant.

For the purpose of any financial evaluation and/or audit, beneficiaries will have to be able to justify/prove the following elements:

- ✚ The journeys actually took place.
- ✚ The journeys are connected to specific and clearly identifiable project-related activities.

The following supporting documents must be retained with the project accounts:

- ✚ A duly filled-in **Individual Travel Report** (Annex III* of the Guidelines).
- ✚ Supporting documentation will have to be attached to each travel report in order to **demonstrate the fact that the travel and the activity actually took place** (e.g. travel tickets, boarding passes with points of departure and destination, dates and name of the person travelling, invoices, receipts, proof of attendance in meetings and/or events, agendas, tangible outputs/products, minutes of meetings).

It will not be necessary to prove the actual cost of the travel.

Source: “Guidelines for the Use of Grants” (Section 3.3.1.2)

* Template is available as Annex A4-3 of this Manual

8.3. Supporting documents for equipment

For the purpose of any financial evaluation and/or audit, beneficiaries will have to retain with the project accounts the following supporting documents:

- ✚ **Invoice(s)** and **bank statement(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 and below EUR 134.000, documentation on the **tendering procedure** and **three quotations** from different suppliers.
- ✚ When the threshold of EUR 134.000 is exceeded, documentation on the **tendering procedure** applied according to **national legislation**.
- ✚ Proof that the equipment is recorded in the **inventory** of the institution.



Source: Guidelines for the Use of Grants (Section 3.2.6.1)

8.4. Overview of supporting documents per budget heading

Reimbursement basis	Budget Headings	Documents to retain with project accounts	Documents to be sent with the Final report
ACTUAL	<i>Equipment</i>	<ul style="list-style-type: none"> ▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Proof that the equipment is recorded in the inventory of the institution 	<ul style="list-style-type: none"> ▪ Invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency
	<i>Subcontracting</i>	<ul style="list-style-type: none"> ▪ Subcontracts ▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Tangible outputs/products* 	<ul style="list-style-type: none"> ▪ Subcontracts, invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency
UNIT	<i>Staff</i>	<ul style="list-style-type: none"> ▪ Formal employment contract ▪ Staff convention ▪ Time sheets ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings* 	<ul style="list-style-type: none"> ▪ No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency
	<i>Travel and Costs of Stay</i>	<ul style="list-style-type: none"> ▪ Individual Travel Report (ITR) ▪ Invoices, receipts, boarding passes* ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings* 	<ul style="list-style-type: none"> ▪ No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency
<p>For all grants, a Certificate on the action's financial statements and underlying accounts ("Report of Factual Findings on the Final Financial Report – Type II") must be sent with the Final report (see Annex VII of the Agreement).</p>			

Source: Guidelines for the Use of Grants (Section 3.4)

8.5 Rules for designation of reference numbers for supporting documents

As the Coordinator should fill in the Final Financial Statement compiling all expenses from the beneficiaries and reference numbers of all supporting documents indicated in the Report must correspond to the progressive numbering, following rules for designation of reference numbers of supporting documents will be applied by the beneficiaries (illustrated in figure below).

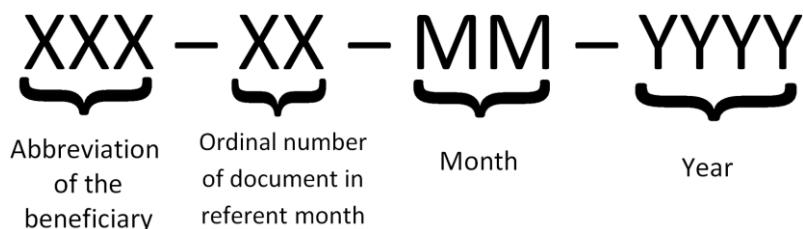


Figure 2 Designation of reference numbers for supporting documents

For example: first Staff convention done for May 2016 at University of Kragujevac will be numbered as UKG-01-05-2016.

Order number of the document for the referent month will have progressive numbering for the same type of supporting documents (e.g. 01, 02, 03 for all Staff conventions in that month, and again 01, 02, 03 for all Individual travel reports in the same month).



ANNEX 1: Technical report

Structure of the Report:

A1-1 Overall implementation description

A1-2 Statistics and indicators

A1-3 Table of achieved/planned results

A1-4 Statement of the costs incurred





A1-1 Overall implementation description

A1-2 Statistics and indicators





A1-3 Tables of achieved/planned results





A1-4 Statement of the costs incurred





ANNEX 2: Partner financial report

Structure of the Report:

A2-1 Staff costs table (Annex_III_Final Financial Statement.xls, sheet Staff Costs)

A2-2 Travel costs & costs of stay table (Annex_III_Final Financial Statement.xls, sheet Travel costs & costs of stay)

A2-3 Equipment costs table (Annex_III_Final Financial Statement.xls, sheet Equipment costs)

A2-4 Cash flow – staff table

A2-5 Cash flow – travel costs and costs of stay table

A2-6 Cash flow – equipment table (for PC higher education institutions only)





A2-1 Staff costs table





Co-funded by the
Erasmus+ Programme
of the European Union



A2-2 Travel costs and costs of stay table





Co-funded by the
Erasmus+ Programme
of the European Union



A2-3 Equipment costs table





A2-4 Cash flow – staff table

WP	Cat.1		Cat. 2		Cat.3		Cat.4		Total Staff costs (€)	Exchange rate*	Amount spent up to this reporting period	Amount spent in this report						I reporting period 1st October 2015 - 1st October 2016	
	Number of working days	Salary rate (per day) applied* (€)	Number of working days	Salary rate (per day) applied* (€)	Number of working days	Salary rate (per day) applied* (€)	Number of working days	Salary rate (per day) applied* (€)				Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016	Total amount spent to date	Balance remaining
Preparation	0	108	2	80	0	57	0	45	160								0.00	160.00	
Development	0	108	2	80	0	57	0	45	160								0.00	160.00	
Development	0	108	5	80	0	57	0	45	400								0.00	400.00	
Development	0	108	5	80	0	57	0	45	400								0.00	400.00	
Development	0	108	2	80	20	57	50	45	3550								0.00	3,550.00	
Quality	5	108	2	80	0	57	0	45	700								0.00	700.00	
Diss/Exp	5	108	2	80	0	57	0	45	700								0.00	700.00	
Management	6	108	0	80	0	57	6	45	918								0.00	918.00	
	16		20		20		56												
									6988	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,988.00

NOTE:

- ✚ Expense should be inserted in the form of sum of units multiplied with the unit amount (=3*108)
- ✚ For every inserted expense please add the comment with a referent number of corresponding supporting document (UKG-01-12-15)





A2-5 Cash flow – travel costs and costs of stay table

WP	Destination		Reason of Travel	Number of people	Duration		Expenditure (€)			Exchange rate*							1 reporting period 1st October 2015 - 1st October 2016	
	Country Code	Short name			Month	N° of Days	Total Travel costs	Total Costs of stay	Total travel costs and costs of stay	Amount spent up to this reporting period	Amount spent in this report						Total amount spent to date	Balance remaining
											Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016		
Preparation	UK	UOB		1		4	275	480	755								0.00	755.00
Preparation	AT	DUK		1		4	180	480	660								0.00	660.00
Preparation	PT	IST		1		4	360	480	840								0.00	840.00
Preparation	IT	UNIBA		1		4	275	480	755								0.00	755.00
Preparation	SI	UM		1		4	180	480	660								0.00	660.00
Development	UK	UOB		1		5	275	600	875								0.00	875.00
Development	PT	IST		1		5	360	600	960								0.00	960.00
Development	AT	DUK		1		5	180	600	780								0.00	780.00
Development	IT	UNIBA		1		5	275	600	875								0.00	875.00
Development	SI	UM		1		5	180	600	780								0.00	780.00
Development	AT	DUK		3		7	540	1155	1695								0.00	1,695.00
Development	RS	UKG		6		1	1080	720	1800								0.00	1,800.00
Development	RS	UKG		2		1	360	240	600								0.00	600.00
Development	AT	DUK		2		6	360	1440	1800								0.00	1,800.00
Development	PT	IST		2		6	720	1440	2160								0.00	2,160.00
Management	RS	UKG		1		3	180	360	540								0.00	540.00
Management	RS	SUNP		1		2	180	240	420								0.00	420.00
Management	RS	UNI		1		2	180	240	420								0.00	420.00
				28		73												
							TOTAL travel and stay	17,375.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,375.00

NOTE:

- ✚ Expense should be inserted in the form of sum of units multiplied with the unit amount for stay cost plus travel unit cost (=3*120+550)
- ✚ For every inserted expense please add the comment with a referent number of corresponding supporting document (UKG-01-12-15)





A2-6 Cash flow – equipment table

			Exchange rate*							I reporting period 1st October 2015 - 1st October 2016	
			Amount spent up to this reporting period	Amount spent in this report						Total amount spent to date	Balance remaining
				Oct 2015	Nov 2015	Dec 2015	Jan 2016	Feb 2016	Mar 2016		
EQUIPMENT											
Dev	Equipment for teaching purposes - Magnetic whiteboard	100.00	0.00							0.00	100.00
Dev	Equipment for teaching purposes - Interactive touch table	850.00	0.00							0.00	850.00
Dev	Computers and peripherals - Projector	300.00	0.00							0.00	300.00
Dev	Computers and peripherals - Mini pocket projector	200.00	0.00							0.00	200.00
Dev	Computers and peripherals - 12x PC Computer	6,000.00	0.00							0.00	6,000.00
Dev	Communication lines - WiFi router	30.00	0.00							0.00	30.00
Dev	Laboratory equipment - 1x 3D printer	1,000.00	0.00							0.00	1,000.00
Dev	Consumables material for 3D printer - Equipment for teaching purposes	800.00	0.00							0.00	800.00
Dev	Laboratory equipment - 1x 3D scanner	1,000.00	0.00							0.00	1,000.00
		10,280.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,280.00

NOTE: Expense should be inserted as actual cost expressed in EUR. For every inserted expense please add the comment with a referent number of corresponding supporting document





ANNEX 3: Partner Request for payment

Partner Request for payment

[Date of the request for payment]

For the attention of
University of Kragujevac
Att. Prof. Dr. Vesna Mandic
Jovana Cvijica bb
34000 Kragujevac
Serbia

Reference number of the Grant Agreement: **561655-EPP-1-2015-1-RS-EPPKA2-CBHE-SP**

Title of the grant Contract: *Institutional framework for development of the third mission of universities in Serbia*

Name and address of the Project Partner:

name of project partner

address of project partner

Request for payment number: **number/year**

Dear Sir/Madam,

I hereby request **number** (e.g. 1st, 2nd,...) installment of the Erasmus+ grant contribution under the Grant Agreement mentioned above, and based on the Partnership Agreement.

The amount requested is **amount** €

The payment should be made to the bank account of our institution defined in Annex VI of the Partnership Agreement.

Stamp

Signature of the beneficiary legal representative

Position:

Name:



ANNEX 4: Supporting documents

A4-1 Staff Convention

A4-2 Timesheet

A4-3 Individual Travel Report



A4-1 Staff Convention

ANNEX II

STAFF CONVENTION

Ref. No.....

Project No. 561655-EPP-1-2015-1-RS-EPPKA2-CBHE-SP

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 above-mentioned project.
2. The Staff member is employed by the Institution and is part of its payroll system.
3. The Institution and Staff member agree that the Staff member has worked on this project and performed the following duties during the project's eligibility period.

	<i>dd/mm/yy</i>		<i>dd/mm/yy</i>
FROM		TO	

Please describe the outputs produced (short overall indication since detailed information has to be given in the accompanying time-sheet):

.....
.....
.....

4. Please complete the following information.

Staff category (Manager / Researcher, Teacher, Trainer / Technician / Administrative staff)	
Country of the Institution in which the Staff member is employed	
Number of days worked on the project (according to time-sheet)	

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 charge to the *Erasmus+ Capacity Building in Higher Education* grant.

Done in

Date

Name.....

Function.....

Institution

Staff member name.....

Signature and Stamp of the Institution

Signature of the Staff member

**The convention must be signed by the person concerned, then signed and stamped by the person responsible in the institution where this person is normally employed. The Institution must be a member of the consortium.*



A4-3 Individual Travel Report

ANNEX III

INDIVIDUAL TRAVEL REPORT for travel costs and costs of stay

Ref. No..... Project No. Project No. 561655-EPP-1-2015-1-RS-EPPKA2-CBHE-SP

The reference number must correspond to the progressive numbering indicated in the financial statements in the final report

To be filled in by *each* participant.

PERSONAL DATA

Surname: Forename:

Nationality:

Home institution:

Staff position/student year of study at home institution:

TYPE OF ACTIVITY

Tick as appropriate.

STAFF

<input type="checkbox"/>	Teaching/training assignment
<input type="checkbox"/>	Training and retraining purposes
<input type="checkbox"/>	Updating programmes and courses
<input type="checkbox"/>	Practical placements in companies, industries and institutions
<input type="checkbox"/>	Project management related meetings
<input type="checkbox"/>	Workshops and visits for result dissemination purposes

STUDENTS

<input type="checkbox"/>	Study period
<input type="checkbox"/>	Participation in intensive courses
<input type="checkbox"/>	Practical placements, internships in companies, industries or institutions
<input type="checkbox"/>	Participation in short term activities linked to the management of the project

PERIOD

(dd/mm/yy)

(dd/mm/yy)

(no. of days)

From:		To:		Duration in days:	
--------------	--	------------	--	--------------------------	--

LOCATION OF THE ACTIVITY

HOST INSTITUTION(S):

COUNTRY: CITY:

TRAVEL DISTANCE:

Travel distance in Km from the Home Institution to the location of the activity*:	Km
---	----------

*Travel distance to be indicated is one-way travel and must be calculated using the distance calculator supported by the European Commission: http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm

DESCRIPTION OF ACTIVITY PERFORMED

Please give a brief description of the activities performed during the travel.

.....
.....

SIGNATURE OF THE PARTICIPANT

I hereby declare that I have been carrying out the above-mentioned activities.

Date:

Signature:



Annex 5 Unit costs for staff, travel and costs of stay defined by EACEA

UNIT COSTS FOR STAFF

	Manager	Teacher/Trainer /Researcher	Technician	Administrative staff
	AMOUNTS IN EURO PER DAY			
Austria	294	241	190	157
Italy, United Kingdom	280	214	162	131
Portugal, Slovenia	164	137	102	78
Serbia	108	80	57	45

UNIT COSTS FOR TRAVEL

Distance band	Unit cost per participant
Between 100 and 499 KM	180 EUR
Between 500 and 1999 KM	275 EUR
Between 2000 and 2999 KM	360 EUR

UNIT COSTS FOR Stay

	STAFF Unit cost per day per participant	STUDENT Unit cost per day per participant
Up to the 14 th day of activity	120 EUR	55 EUR

Source: “Guidelines for the Use of Grants” (Annex I)