

RENES PROJECT LOGO

Development of Master Program
in Renewable Energy Sources
and Sustainable Environment -
RENES



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UNIVERSITA' DEGLI STUDI DELL'AQUILA

UNIVERSITY OF L'AQUILA

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SUMMARY OF GUIDELINES FOR THE USE OF THE GRANT

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Project Number: 574055-EPP-1-2016-1-IT-RPPKA2-CBHE-JP- RENES

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INTRODUCTION

- ⊙ These **Guidelines** are an essential tool that complements the rules and regulations set out in the Grant Agreement and its annexes for all projects awarded under the Call for Proposals EAC/A04/2015. They provide guidance to the beneficiaries with regards to the implementation of the activities and the use of the grant relating to the Capacity Building Projects in the field of Higher Education (hereafter referred to as "CBHE") funded under the Erasmus+ programme.
- ⊙ These slides are a summary of the of the **Guidelines for the Use of the Grant** published in:

https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-higher-education_en



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CONTRACTUAL MANAGEMENT OF THE GRANT

- Total budget of the project is **Euros 850,975.00**. EACEA will finance the budget in three different tranches:
 1. **A *pre-financing* payment of 50% of the total grant (within a month after the signature of the contract);**
 2. **A *second pre-financing* payment of 40% of the total grant,** only if the following goal is reached:
 - at least 70% of the previous pre-financing instalment received has been spent correctly;
 3. **A final financing payment of 10% of the total grant, after the final audit.**



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CONTRACTUAL MANAGEMENT OF THE GRANT

- UNIVAQ as project coordinator decided to use the first instalment received by EACEA (50% of total project budget) in this way*:
 1. **As soon as we receive money by EACEA, we will provide for the transfert of 25% of each partner's project budget;**
 2. **Only if /When you prove you've spent all the amount transferred, we will give you the other 25% of the 1° tranche of project budget.**
 3. In this way (two tranches of 25%) all the partners receive the 50% of their project budget share. According to the CBHE rules, the project Coordinator can require the second pre –financing, only when the 70% of the *pre-financing* has been spent and justified by each partner.

*see next slide



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DISTRIBUTION OF THE GRANT BY ORGANISATION (in EUR)

Partner N°	Name of Partner	Country	1. Staff Costs	2. Travel Costs	3. Costs of Stay	4. Equipment Costs	5. Subcontracting Costs	Total Costs (in EUR)	Pre-financing (50% of total budget)	25% of the total budget
P1	University of L'Aquila (UNIVAQ)	Italy	67.815,00	11.990,00	15.960,00	-	12.000,00	107.765,00		
P2	Technical University of Berlin (TUB)	Germany	65.015,00	9.745,00	12.600,00	-	2.000,00	89.360,00	44.680,00	22.340,00
P3	Royal Institute of Technology (KTH)	Sweden	71.295,00	10.510,00	12.600,00	-	2.000,00	96.405,00	48.202,50	24.101,25
P4	University of Chemical Technology and Metallurgy (UCTM)	Bulgaria	20.735,00	11.060,00	14.280,00	-	2.000,00	48.075,00	24.037,50	12.018,75
P5	Andizhan State University (ASU)	Uzbekistan	18.850,00	8.465,00	14.280,00	40.000,00	3.000,00	84.595,00	42.297,50	21.148,75
P6	Gulistan State University (GulSU)	Uzbekistan	18.850,00	8.190,00	13.440,00	40.000,00	3.000,00	83.480,00	41.740,00	20.870,00
P7	Karshi State University (KarSU)	Uzbekistan	18.850,00	8.190,00	13.440,00	40.000,00	3.000,00	83.480,00	41.740,00	20.870,00
P8	Urgench State University (UrSU)	Uzbekistan	18.850,00	9.035,00	14.280,00	40.000,00	3.000,00	85.165,00	42.582,50	21.291,25
P9	Tashkent Automobile and Roads Institute (TARI)	Uzbekistan	18.850,00	7.735,00	11.760,00	40.000,00	3.000,00	81.345,00	40.672,50	20.336,25
P10	Turin Polytechnic University in Tashkent (TTPU)	Uzbekistan	18.850,00	7.735,00	11.760,00	40.000,00	3.000,00	81.345,00	40.672,50	20.336,25
P11	Ministry of Higher Education (MHSSE)	Uzbekistan	-	1.640,00	1.680,00	-	-	3.320,00	1.660,00	830,00
P12	International Solar Energy Institute (ISEI)	Uzbekistan	-	1.640,00	1.680,00	-	-	3.320,00	1.660,00	830,00
P13	Mir Solar Company (MSC)	Uzbekistan	-	1.640,00	1.680,00	-	-	3.320,00	1.660,00	830,00
TOTAL			337.960,00	97.575,00	139.440,00	240.000,00	36.000,00	850.975,00	371.605,00	185.802,50



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CONTRACTUAL MANAGEMENT OF THE GRANT

Some useful information

1. All the expenses for all the project's meetings (i.e. coffee-breaks, meals, transports etc.) will be shared among the participants. The corresponding amounts will be reported by each participant on his own stay costs.
2. All the expenses for **EQUIPMENT** must be authorized by the project Coordinator. The authorization concerns **only** the correctness of purchasing procedure.



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CONTRACTUAL MANAGEMENT OF THE GRANT (HOW TO REPORT YOUR EXPENSES)

- ◉ The ***Annex VI «Financial Statements»*** is an excel file in which we have to report all the expenses related the project (Staff costs, Travel costs and costs of Stay, Equipments and Subcontracts). Automatically this file checks the percentage of your budget that you've spent on 1° prefinancing.
- ◉ You have to justify all the expenses (Staff Convention, Travel, Equipment, ecc.) sending to the coordinator the proofs of expenditures.
- ◉ Every **3 months** you have to submit to the coordinator an updated Annex VI to check the correctness of the expenses for the period considered.



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FINANCIAL MANAGEMENT OF THE GRANT

- ◎ THE **GRANT** IS CALCULATE ON BASIS OF:
 - **UNIT COSTS** for the budget headings
 - *Staff Costs,*
 - *Travel Costs and Costs of Stay*
 - **ACTUAL COSTS** for the budget headings
 - *Equipment*
 - *Subcontracting;*



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FINANCIAL MANAGEMENT OF THE GRANT

- A **UNIT COSTS** is a fixed contribution which is multiplied by the specific number of units to cover the costs linked to the implementation of a specific activity or task. The unit costs to be applied are those defined in Annex I of Guidelines for the use of grant¹, and they cannot be modified neither fractioned.
- **ACTUAL COSTS** is based on the principle of the expenses actually incurred which will need to be duly documented.

¹ https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-higher-education_en



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FINANCIAL MANAGEMENT OF THE GRANT

General Provisions – Supporting documents and Eligible/Ineligible costs

- ◉ Both kind of costs, the ones calculated on the basis of the Actual costs, and those calculated on basis of Unit Costs, must be justified to the coordinator through the submission of **all supporting documents**.
- ◉ **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;
 - they are foreseen and included in Annex III of the Agreement;
 - they are incurred in connection with the action as described in Annex I of the Agreement and are necessary for its implementation;



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FINANCIAL MANAGEMENT OF THE GRANT

General Provisions – Supporting documents and Eligible/Ineligible costs

- 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.



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FINANCIAL MANAGEMENT OF THE GRANT

General Previsions – Supporting documents and Eligible/Ineligible costs

● **Ineligible Costs:**

- ✓ 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;
- ✓ 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;
- ✓ contributions in kind from third parties;
- ✓ excessive or reckless expenditure;
- ✓ deductible VAT (see next slide).



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FINANCIAL MANAGEMENT OF THE GRANT

General Provisions – Supporting documents and Eligible/Ineligible costs

- **VAT**: Any expenditure including VAT, duties and charges (such as customs and import duties) are not eligible unless the coordinator can provide an official document from the competent authorities proving that the corresponding costs cannot be recovered. In any case, taxes and duties have to be treated in accordance with the tax exemption agreement, signed between the European Union and the Partner Country for which the equipment or services are destined.
- **Exchange rate**: The coordinator shall submit the payment requests including the underlying financial statements, in euros.
Any conversion into euro of actual costs incurred in other currencies shall be made by the beneficiary at the monthly accounting rate established by the Commission and published on its website
(http://ec.europa.eu/budget/contracts_grants/info_contracts/infoeuro/infoeuro_en.cfm)
applicable:



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FINANCIAL MANAGEMENT OF THE GRANT

General Previsions – Supporting documents and Eligible/Ineligible costs

- ❑ on the month of the receipt of the first pre-financing (it means when Coordinator receive financing by EACEA) for all costs incurred until the second pre- financing is received and
- ❑ on the month of the receipt of the second pre-financing (it means when Coordinator receive financing by EACEA) for all costs incurred until the end of the project.

The invoice date will be taken into account to determine the applicable monthly exchange rate.

The coordinator have to respect this rule with regards to the exchange rate to be applied during the project life time. Requests for derogation will not be considered.



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FINANCIAL MANAGEMENT OF THE GRANT

Specific Rules by budget heading

- ⦿ Supporting documents (originals) - as specified below under the sections dedicated to each of the budget headings - must be kept by the beneficiaries. Readable copies must be kept by the coordinator with the project documentation and submitted with the Final report and Financial statement when specifically requested.
- ⦿ Submitting the required supporting documents is an integral part of the Agreement obligations and failure to submit one or more documents may lead to a request for reimbursement of the corresponding expenses/unit costs contribution.



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FINANCIAL MANAGEMENT OF THE GRANT

1. 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.

**The existence of a formal employment relationship between the employee and the beneficiary institutions is required. The employee must be part of the payroll system of the beneficiary institution.*

- ◎ 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 (see pages 16 and 17 of this presentation) 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.



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FINANCIAL MANAGEMENT OF THE GRANT

1. Staff Costs

- ◉ The applicable **staff categories** to be applied are the following:
 1. **Managers** (including legislators, senior officials and managers) carry out top managerial activities related to the administration and coordination of project activities.
 2. **Researchers, teachers and trainers (RTT)** typically carry out academic activities related to curriculum/training programme development, development and adaptation of teaching/training materials, preparation and teaching of courses or trainings.
 3. **Technical staff** (including technicians and associate professionals) carries out technical tasks such as book-keeping, accountancy, in-house translation activities.
 4. **Administrative staff** (including office and customer service clerks) carries out administrative tasks such as secretarial duties. Students can work for the project and can be considered as administrative staff, provided that they have signed a work contract with a consortium beneficiary institution.



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FINANCIAL MANAGEMENT OF THE GRANT

1. Staff Costs

- ◉ The Staff category to be applied will depend on the work performed in the project and not on the status or title of the individual. Staff carrying out an administrative task should be reported under the category “Administrative Staff”.
- ◉ 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 (i.e. a staff member of an organization of country A working (partly) in country B will be considered for the unit costs under country A).
- ◉ Declared working days per individual will not exceed 20 days per month or 240 days per year.



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FINANCIAL MANAGEMENT OF THE GRANT

1. Staff Costs

UNIT COSTS FOR STAFF				
Programme Countries	Manager	Teacher/Trainer/ Researcher	Technician	Administrative staff
	AMOUNTS IN EURO PER DAY			
Denmark, Ireland, Luxembourg, Netherlands, Austria , Sweden , Liechtenstein, Norway	294	241	190	157
Belgium, Germany, France, Italy , Finland, United Kingdom, Iceland	280	214	162	131
Czech Republic, Greece, Spain , Cyprus, Malta, Portugal, Slovenia	164	137	102	78
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia, former Yugoslav Republic of Macedonia, Turkey	88	74	55	39



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FINANCIAL MANAGEMENT OF THE GRANT

1. Staff Costs

UNIT COSTS FOR STAFF				
Partner Countries	Manager	Teacher/Trainer/ Researcher	Technician	Administrative staff
	AMOUNTS IN EURO PER DAY			
Israel	166	132	102	92
Albania, Argentina, Bosnia and Herzegovina, Libya, Mexico, Montenegro, Peru, Serbia, Territory of Ukraine as recognised by international law, Thailand, Uruguay, Venezuela	108	80	57	45
Afghanistan, Azerbaijan, Bolivia, China, Costa Rica, Ecuador, El Salvador, Georgia, Guatemala, Iran, Iraq, Jordan, Kazakhstan, Morocco, Palestine ³ , Panama, Paraguay, South Africa, Territory of Russia as recognised by international law	77	57	40	32
Algeria, Armenia, Bangladesh, Belarus, Bhutan, Burma/Myanmar, Cambodia, Cuba, (DPR) Korea, Egypt, Honduras, India, Indonesia, Kyrgyzstan, Laos, Malaysia, Maldives, Moldova, Mongolia , Nepal, Nicaragua, Pakistan, Philippines, Sri Lanka, Syria, Tajikistan, Tunisia, Turkmenistan, Uzbekistan , Vietnam, Yemen.	47	33	22	17



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FINANCIAL MANAGEMENT OF THE GRANT

1.2 Staff Costs - Supporting documents

● **SUPPORTING DOCUMENTS:**

Beneficiaries do not need to justify the level of spending. 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** 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.



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ANNEX II

STAFF CONVENTION

Ref. No.

Project No.

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

BETWEEN

Hereinafter "the institution" *

Institution that employed the person

AND

Name:

Address:

Person employed by the project

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.

dd/mm/yy		dd/mm/yy	
FROM		TO	



Period of the convention

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



Description of activity

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 and charged to the grant (according to time-sheet)	



Staff Category



Country of the Institution



Number of days worked according the 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



Other information

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 partnership.



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FINANCIAL MANAGEMENT OF THE GRANT

1.2 Staff Costs - Supporting documents

- **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.



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Add Row		Delete Row	PROJECT TIMESHEET	
Project number :				
Surname :				
First Name :				
Institution :				
Country :				
Position :				
Staff Category ¹ :				
Year	Month	Number of Days	Work Package	Description of tasks performed and outputs produced
Total days:		0		

¹ Please refer to Section 3.3.1.1 (Staff costs) of the Guidelines for the Use of the Grant. Time-sheets have to be attached to each Staff convention.

Signature of the staff member :

Signature of the person responsible in the institution (where the staff member is employed) :



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FINANCIAL MANAGEMENT OF THE GRANT

1.2 Staff Costs - Supporting documents

- 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, salary slips, etc.).

Summary documents to be sent to the coordinator

Staff Convention for each person employed by the project

Time-sheet related each Staff Convention

Work contract for each person employed in the project

Salary slips or bank statement for each Staff convention.



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FINANCIAL MANAGEMENT OF THE GRANT

2. Travel costs and Costs of Stay

UNIT COSTS FOR TRAVEL AND COSTS OF STAY

TRAVEL COSTS ²

Travel distances must be calculated using the distance calculator supported by the European Commission:

http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm

The beneficiary must identify the distance of a one-way travel to calculate the amount of the EU grant that will support the round trip. Financial support will be provided only for travels that are directly related to the achievement of the objectives of the project.

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
Between 3000 and 3999 KM	530 EUR
Between 4000 and 7999 KM	820 EUR
8000 KM or more	1100 EUR

² Example: if a person from L'Aquila (Italy) is taking part in an activity taking place in Urgench (Uzbekistan), the beneficiary will calculate the distance from Rome to Moscow using the distance calculator (3.855,95 Km), then apply the unit cost for the corresponding distance band, i.e. 3000/3999 Km. This unit cost will be a fixed contribution of 530 Euros that will cover the costs of travel from Rome to Urgench and return.



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FINANCIAL MANAGEMENT OF THE GRANT

2. Travel costs and Costs of Stay

UNIT COSTS FOR TRAVEL AND COSTS OF STAY

COSTS OF STAY³

Costs of stay are based on the duration of the activities of the participants.

STAFF	Unit cost per day per participant
Up to the 14th day of activity +	120 EUR
Between the 15th and the 60th day of activity +	70 EUR
Between the 61st day of activity and up to 3 months	50 EUR

³ Example: if a staff from L'Aquila (Italy) is taking part in an activity in Urgench (Uzbekistan) during 20 days, the beneficiary will apply 14 unit costs of 120 Euros each + 6 unit costs of 70 Euros each, for a total of 2.100 Euros.



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FINANCIAL MANAGEMENT OF THE GRANT

2.1 Travel costs and Costs of Stay – Supporting documents

● **SUPPORTING DOCUMENTS:**

Beneficiaries do not need to justify the level of spending. 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.



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FINANCIAL MANAGEMENT OF THE GRANT

2.1 Travel costs and Costs of Stay – Supporting documents

● **SUPPORTING DOCUMENTS:**

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

- ✓ A duly filled-in **Individual Travel Report (ITR)**. 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. electronic 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.



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ANNEX III - INDIVIDUAL TRAVEL REPORT for travel costs and costs of stay

To be filled in by each participant

In case of circular/multiple travels, please fill in separate Individual Travel Reports.

Ref. No. Project No.
The reference number must correspond to the progressive numbering indicated in the financial statements in the final report

(1) PERSONAL DATA

Surname: Forename:

Nationality:

Home institution:

Staff position/student year of study at home institution:

(2) TYPE OF ACTIVITY (Tick as appropriate)

STAFF

- ☐ Teaching/training assignment
☐ Training and retraining purposes
☐ Updating programmes and courses
☐ Practical placements in companies, industries and institutions
☐ Project management related meetings
☐ Workshops and visits for result dissemination purposes

STUDENTS

- ☐ Study period
☐ Participation in intensive courses
☐ Practical placements, internships in companies, industries or institutions
☐ Participation in short term activities linked to the management of the project

(3) DETAILS OF THE TRAVEL

PERIOD*	From (Depart date) (dd/mm/yy)	To (Return date) (dd/mm/yy)
PLACE OF DEPARTURE**	HOME INSTITUTION	
	COUNTRY CITY	
PLACE OF DESTINATION/ LOCATION OF ACTIVITY	HOST INSTITUTION	
	COUNTRY CITY	
TRAVEL DISTANCE***	Km	

*Please indicate period of travel from departure to return to place of origin

**If different from Home institution please enclose authorisation from the Agency

***Travel distance in Km (One-way travel using distance calculator-http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm)
from place of departure to location of activities

(4) DETAILS OF THE ACTIVITY

DATES (excluding travel)	From (date):..... To (date):
DESCRIPTION OF ACTIVITY(IES) PERFORMED (brief description of the activities performed)	

SIGNATURE OF THE PARTICIPANT

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

Date:

Signature:



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FINANCIAL MANAGEMENT OF THE GRANT

2.1 Travel costs and Costs of Stay – Supporting documents

Summary documents to be sent to the coordinator

Individual Travel Report (ITR) for each mobility of person employed by the project;

Supporting document: electronic ticket, copy of boarding passes, hotel's invoices, receipts of meals, receipts of means of transport, ecc.



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FINANCIAL MANAGEMENT OF THE GRANT

3. Equipment

- ◎ This budget heading may be used to support the purchase of equipment on the condition that such equipment is not ineligible 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.



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FINANCIAL MANAGEMENT OF THE GRANT

3. Equipment

- In the event of purchase of equipment **over €25,000.00** and **less than EUR 134,000.00**, the beneficiaries shall launch a tendering procedure⁴ and obtain competitive offers from at least three suppliers and retain the one offering best value for money, observing the principles of transparency and equal treatment of potential contractors and taking care to avoid conflicts of interests.

⁴ For General Guidance to prepare a tendering procedure see explanation under section 3.2.5.2 of **Guidelines for the Use of the Grant** published in:

https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-higher-education_en



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FINANCIAL MANAGEMENT OF THE GRANT

3.1 Equipment – Supporting documents

● **SUPPORTING DOCUMENTS:**

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 25,000.00 is exceeded and below EUR 134,000.00, documentation on the tendering procedure and three quotations from different suppliers;
- ✓ Proof that the equipment is recorded in the inventory of the institution.



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FINANCIAL MANAGEMENT OF THE GRANT

3.1 Equipment – Supporting documents

Summary documents to be sent to the coordinator

When the threshold of EUR 25,000.00 is not exceeded, you have to send the coordinator **invoice(s)** and **bank statement(s)** for all purchased equipment (please note that order forms, pro-forma invoices, quotation or estimates are not considered as proof of expenditure)

Documentation on the tendering procedure and three quotation , when the threshold of EUR 25,000.00 is exceeded and below EUR 134,000.00; after the purchasing you have to send the coordinator invoice(s) and bank statement(s) for all purchased equipment



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FINANCIAL MANAGEMENT OF THE GRANT

4. Subcontracting

- Subcontracting refers to the implementation of specific tasks being part of the action, by a third party, to which a service contract has been awarded by one or several beneficiaries. Subcontracting is intended for specific, time-bound, project-related tasks which cannot be performed by the Consortium members themselves. It includes self-employed / free-lance experts. Sub-contracting to external bodies should be very occasional. The specific competences and particular expertise needed to reach the project objectives should be found in the consortium and should determine its composition. Sub-contracting for project-management related tasks is therefore not eligible.
- Subcontracting costs will be reimbursed on the basis of the eligible costs actually incurred (actual costs).



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FINANCIAL MANAGEMENT OF THE GRANT

4. Subcontracting

- ◎ Typical activities which may be sub-contracted (provided they are not carried out by beneficiaries' staff) are:
 - ✓ Evaluation activities and auditing (Certificate on the Financial Statement)
 - ✓ IT courses
 - ✓ Language courses
 - ✓ Printing, publishing and dissemination activities
 - ✓ Translation services
 - ✓ Web design and maintenance
 - ✓ Logistic support for the organisation of events
 - ✓ Etc.
- ◎ Subcontracting must be done on the basis of a **contract**, which should describe the specific task being carried out and its duration. It must include a date, project number and the signature of both parties. Beneficiaries and their staff members are not allowed to operate in a subcontracting capacity for the project.



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FINANCIAL MANAGEMENT OF THE GRANT

4.1 Subcontracting – Supporting documents

- ◎ For the purpose of any **financial evaluation and/or audit**, beneficiaries will have to **retain with the project accounts** the following supporting documents:
 - * Invoices, subcontracts and bank statements;
 - * In the case of travel activities of subcontracted service provider, 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 that the activities took place;
 - * When the threshold of EUR 25,000.00 is exceeded and below EUR 134,000.00, documentation on the tendering procedure and three quotations from different suppliers;
 - * Tangible outputs/products.



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A large eagle with brown and white feathers is shown in flight against a clear blue sky. The eagle's wings are spread wide, and it is facing towards the right.

Thank you for
your attention