

WBL 2.0

Funded by the Erasmus + Programme
Key Action 2 – Strategic partnership

MANUAL FOR FINANCIAL MANAGEMENT



Co-funded by the
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ESMOVIA
Training and Mobility

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Introduction



Introduction

This Manual provides all the necessary information, guidelines and examples as far as the project financial management is concerned.

Please find enclosed:

- 1 The **Project information** document containing the key information related to the project as starting date, period of eligibility, reporting, deadlines etc.
- 2 The **Budget** of the project containing the information about the budgeted resources for Project Management & Implementation, Intellectual Outputs, Transnational Meetings, Multiplier Events, Training Activities and Exceptional Costs.
- 3 The **Administrative and Contractual Provisions – Annex III to the Grant Agreement signed between the project applicant and the National Agency** containing the official administrative rules for accounting the project expenses.
- 4 The Extract of the **Grant Agreement signed between the project applicant and the National Agency** addressing financial and administrative provisions. The entire grant agreement is attached to the contract signed between the coordinator and each of the project partners.
- 5 **Power Point presentation on Administrative and Financial Management** providing a synthesis and an explanation of the rules for the financial management and reporting of the project. Please note that the only official rules are the one set out in the Administrative and Contractual Provisions and the Extract of the Grant Agreement mentioned at point 3 and 4.
- 6 **Example of Financial Report** and of the documents to be produced in order to support the reported project expenses.

1. Project Information



Project WBL 2.0

Funding Programme	Erasmus + Cooperation for innovation and the exchange of good practice Strategic Partnership - VET
Project Number	2016-1-ES01-KA202-025441
Project Promoter	Esmovia - Sistema Practices s.l.
Starting Date	01/11/2016
Ending Date	31/10/2018
Total Funding	€ 126.442,00
Percentage of Funding	100 %
Deadline for the Progress Report	30/09/2017
Deadline for the Final Report	31/12/2018
Deadline for Financial Reports	Progress: 31 August 2017 Final: 15 November 2018

2. Project Budget



Overall Budget - WBL 2.0

Partner	Management & Implementation	Intellectual Outputs	Transnational meetings	Multiplier Events	Total Funding	
Sistema Practices s.l.	€ 12.000	€ 8.616	€ 3.450	€ 2.000	€ 26.066	
Epimorfotiki Kilkis Ltd	€ 6.000	€ 8.616	€ 1.910	€ 2.000	€ 18.526	
Confartigianato Bergamo	€ 6.000	€ 13.512	€ 2.300	€ 0	€ 21.812	
Pixel	€ 6.000	€ 11.754	€ 1.725	€ 2.000	€ 21.479	
eMundus	€ 6.000	€ 4.652	€ 2.485	€ 2.000	€ 15.137	
Dundee & Angus College	€ 6.000	€ 13.512	€ 1.910	€ 2.000	€ 23.422	
Total	€ 42.000	€ 60.662	€ 13.780	€ 10.000	€ 126.442,00	

Total Budget € 126.442

Transnational Meetings

Partner	Purpose of the Journey	Destination	Number of persons	Amount	Total Journey	Total
Sistema Practices s.l.	Kick off meeting	Florence (IT)	2	575	€ 1.150,00	€3.450
	Second partners meeting	Dundee (UK)	2	575	€ 1.150,00	
	Third partners meeting	Kilkis (GR)	2	575	€ 1.150,00	
	Fourth partners meeting	Valencia (ES)	0	0	€ -	
Epimorfotiki Kilkis Ltd	Kick off meeting	Florence (IT)	1	575	€ 575,00	€1.910
	Second partners meeting	Dundee (UK)	1	760	€ 760,00	
	Third partners meeting	Kilkis (GR)	1	0	€ -	
	Fourth partners meeting	Valencia (ES)	1	575	€ 575,00	
Confartigianato Bergamo	Kick off meeting	Florence (IT)	1	575	€ 575,00	€2.300
	Second partners meeting	Dundee (UK)	1	575	€ 575,00	
	Third partners meeting	Kilkis (GR)	1	575	€ 575,00	
	Fourth partners meeting	Valencia (ES)	1	575	€ 575,00	
Pixel	Kick off meeting	Florence (IT)	1	0	€ -	€1.725
	Second partners meeting	Dundee (UK)	1	575	€ 575,00	
	Third partners meeting	Kilkis (GR)	1	575	€ 575,00	
	Fourth partners meeting	Valencia (ES)	1	575	€ 575,00	
eMundus	Kick off meeting	Florence (IT)	1	575	€ 575,00	€2.485
	Second partners meeting	Dundee (UK)	1	575	€ 575,00	
	Third partners meeting	Kilkis (GR)	1	575	€ 575,00	
	Fourth partners meeting	Valencia (ES)	1	760	€ 760,00	
Dundee & Angus College	Kick off meeting	Florence (IT)	1	575	€ 575,00	€1.910
	Second partners meeting	Dundee (UK)	1	0	€ -	
	Third partners meeting	Kilkis (GR)	1	760	€ 760,00	
	Fourth partners meeting	Valencia (ES)	1	575	€ 575,00	
€ 13.780,00						

Intellectual output 1 - Repository of e-learning video lessons and interviews

Partner	1. Manager			2. Researchers, Teachers, Trainers			3. Technical Staff			4. Administrative Staff			TOTAL	Days
	Number of working days	Cost per day	Total Cost	Number of working days	Cost per day	Total Cost	Number of working days	Cost per day	Total Cost	Number of working days	Cost per day	Total Cost		
Sistema Practices s.l.				48	€ 137	€ 6.576	20	€ 102	€ 2.040				€ 8.616	
Epimorfotiki Kilkis Ltd				48	€ 137	€ 6.576	20	€ 102	€ 2.040				€ 8.616	
Confartigianato Bergamo				48	€ 214	€ 10.272	20	€ 162	€ 3.240				€ 13.512	
Pixel				36	€ 214	€ 7.704	25	€ 162	€ 4.050				€ 11.754	
eMundus				48	€ 74	€ 3.552	20	€ 55	€ 1.100				€ 4.652	
Dundee & Angus College				48	€ 214	€ 10.272	20	€ 162	€ 3.240				€ 13.512	
TOTAL													€ 60.662	

Multiplier Events

Partner	Country of Venue	No. of Local Participants	Grant per Local Participant	No. of Foreign Participant	Grant per Foreign Participant	Grant Allocated
Sistema Practices s.l.	Spain	20	€ 100	0	€ 200	€ 2.000
Epimorfotiki Kilkis Ltd	Greece	20	€ 100	0	€ 200	€ 2.000
Confartigianato Bergamo	Italy		€ 100	0	€ 200	€ 0
Pixel	Italy	20	€ 100	0	€ 200	€ 2.000
eMundus	Lithuania	20	€ 100	0	€ 200	€ 2.000
Dundee & Angus College	United Kingdom	20	€ 100	0	€ 200	€ 2.000
Total		100		0		€ 10.000,00

3. Administrative and Contractual Provisions – Annex III to the Contract signed between the project coordinator and the National Agency

N.B. This is the official Administrative and Contractual Provision Document produced by the EACEA



ALLEGATO III – NORME FINANZIARIE E CONTRATTUALI

I. INTRODUCTION

This annex complements the rules applicable to the use of the grant under the different budget categories applicable to the Project as specified in the Agreement. These clarifications are contained in section II.

Section IV specifies the rates applicable to the budget categories for which unit contributions apply as specified in Article II.16.2 of the Agreement.

Section V provides an overview of the types of checks that the Beneficiaries may be subject to and the related supporting documents.

II. REPORTING RULES

In accordance with Articles I.4.2 and I.4.3 of the Agreement, the Coordinator shall use Mobility Tool+ to report on the activities for which grant support was awarded by filling-in all mandatory fields.

III. COMPLEMENTARY FINANCIAL AND CONTRACTUAL RULES

A. Eligibility of activities

- The Beneficiaries shall ensure that the mobility activities undertaken by individual participants are eligible in accordance with the rules set out in the Erasmus+ Programme Guide.
- Activities undertaken that are not compliant with the rules set out in the Erasmus+ Programme Guide as complemented by the rules set out in this Annex shall be declared ineligible by the NA and the grant amounts corresponding to the activities concerned shall be reimbursed in full. The reimbursement shall cover all budget categories for which a grant was awarded in relation to the activity that is declared ineligible.
- The eligible minimum duration of mobility activities specified in the Programme Guide is the minimum duration of the activity excluding time for travel.

B. Eligibility of expenses

1. General

- Expenses will be considered only for the budget categories for which funding is awarded by the NA as specified in Annex II.
- Budget transfers shall respect the limits set in Article I.3.2 of the Agreement. No budget transfer is allowed to a budget category for which no grant was requested in the grant application or for which no grant was awarded by the NA as specified in Annex II. The only exception refers to the budget category "special needs support" to which a budget transfer may take place also in the case that no grant support was requested in the grant application.

2. Project management and implementation

- The Beneficiaries shall implement the activities and produce the outputs to be covered from this budget category as applied for in the grant application and as approved by the National Agency in the Agreement.
- The Beneficiaries shall agree on the distribution of the amount between them depending on their respective workload and contribution to the project activities and results.
- The Coordinator shall report on the project activities and results on behalf of the Project as a whole.

3. Transnational project meetings

- The Coordinator shall upload in Mobility Tool+ the list of participants including the name of the participant, the places of origin and venue will be recorded, and determine the distance band on the basis of the on-line distance calculator. Mobility Tool+ will calculate the grant amount automatically on the basis of the applicable unit contribution.
- By default, the place of origin is understood as the place where the sending organisation is located and the place of venue as the place where the receiving organisation is located. If a different place of origin or venue is reported, the beneficiary shall provide the reason for this difference in Mobility Tool+.
- In all cases, the beneficiaries shall be able to demonstrate a formal link with the persons participating in transnational project meetings, whether they are involved in the Project as staff (whether on a professional or voluntary basis) or as learners of the beneficiary organisations.
- Participation in Transnational project meetings taking place in the country of the Beneficiary is eligible under this budget category, provided that the activities involve participants from Project beneficiary organisations from at least two different Programme Countries and that the distance between the place of departure and place of arrival as specified above is at least 100 km following the online distance band calculator.

4. Intellectual outputs

- The Beneficiaries shall develop the intellectual outputs proposed in the grant application and as approved by the NA in the Agreement.
- The Coordinator shall report on the activities undertaken and results produced in Mobility Tool+ on behalf of the Project as a whole. The coordinator shall provide documentary evidence of the project results of the Project as a whole, which shall be uploaded at the latest at final report stage in VALOR.
- The Coordinator shall report in Mobility Tool+ the number of days of work per category of staff for each of the beneficiaries on the basis of time sheets kept to that effect per person cooperating directly on the development of intellectual outputs. Mobility Tool+ will calculate the grant amount

automatically on the basis of the applicable unit contributions for the category of staff and country concerned.

- To be considered as "staff" for the development of intellectual outputs, the persons have to be, either on a professional or voluntary basis, involved in education, training or youth non-formal learning, and may include professors, teachers, trainers, school leaders, youth workers and non-educational staff. In all cases, the beneficiaries have to be able to demonstrate the formal link with the staff member concerned, whether the person is involved in the Project on a professional or voluntary basis.

Nota bene: staff working for a beneficiary on the basis of service contract (e.g. translators, web designer etc.) are not considered as staff of the organisation concerned. Their working time can therefore not be claimed under "intellectual outputs" but may be eligible under "exceptional costs" under the conditions specified in the related section below.

- The staff category applicable to each person has to be one of the four categories listed in section III of this Annex. In the case of staff working on a voluntary basis, the category applicable does not relate to the professional profile of the person, but to the function performed by the person in relation to the development of the intellectual output.
- Staff costs for managers and administrative staff are expected to be covered already under the "Project management and implementation" budget item. These costs can be used under the "Intellectual Outputs" budget item only if applied for and approved by the NA, as specified in Annex II.

5. Multiplier events

- The organisation of multiplier events is eligible only if applied for and approved by the National Agency in Annex II of the Agreement.
- In the case that the Beneficiaries do not develop the Intellectual outputs applied for and approved by the NA, the related Multiplier events will not be considered eligible for grant support either. If the NA awarded support for the development of several Intellectual outputs but only some of them are ultimately realised, the NA will determine to which extent each of the related Multiplier events is eligible for grant support.
- Only participants from organisations other than the beneficiaries can be counted in for the number of persons on the basis of which the grant amount is established.
- Multiplier events can take place only in the Programme or Partner Countries in which the beneficiaries are located.
- The coordinator shall report in Mobility Tool+ on the description of the events, the Intellectual outputs related to the multiplier events, the leading and participating organisations, the receiving country, and the numbers of local and international participants.

6. Transnational learning, teaching and training activities

- The Coordinator shall record all Transnational learning, teaching and training activities in the Mobility Tool+. If necessary, the beneficiary may add one day for travel directly before the first day of the

activity abroad and one day for travel directly following the last day of the activity abroad; these extra days for travel will be considered for the calculation of the individual support.

- In case no travel took place, the coordinator shall report that situation accordingly in Mobility Tool+ for each participant concerned. For the establishment of the distance band applicable, the coordinator shall use the on-line distance calculator available on the Commission's website at http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm. By default, the place of departure is understood as the place where the sending organisation is located and the place of arrival as the place where the hosting organisation is located. If a different place of departure or arrival is reported, the coordinator shall provide the reason for this difference in Mobility Tool+.
- The coordinator shall report for each participant undertaking a learning, teaching or training activity abroad of more than 2 months whether linguistic preparation was undertaken with the support of the grant awarded for linguistic support.
- Mobility Tool+ will calculate the grant amounts for travel, individual support and linguistic support based on the applicable unit contribution rates.
- Eligible Transnational learning, teaching and training activities are:
 - Blended mobility combining short-term physical mobility (5 days to 2 months) with virtual mobility;
 - Long-term teaching or training assignments (2 to 12 months);
 - Short-term joint staff training events (5 days to 2 months).
- Transnational training, teaching or learning activities must take place in the countries in which the beneficiaries are located. However, activities of learners as well as long-term activities of staff or youth workers from or to Partner Countries are not eligible, with the exception of staff from Partners Countries teaching in Intensive Study Programmes.
- Support to participants in Blended mobility and Short-term joint staff training events (Transnational learning, teaching and training activities) taking place in their own country is eligible under this budget category, provided that the activities involve participants from beneficiary organisations from at least two different Programme Countries and that the distance between the place of departure and place of arrival as specified above is at least 100 km following the online distance band calculator.
- Eligible participants in Transnational learning, teaching and training activities are persons who have a direct link with a beneficiary organisation in one of the following capacities, as follows:
 - Students registered in a participating HEI and enrolled in studies leading to a recognised degree or other recognised tertiary level qualification, up to and including the level of doctorate (in Intensive Study Programmes and blended mobility activities);
 - Apprentices, VET students, adult learners, and young people in blended mobility;
 - Pupils of any age, accompanied by school staff (in short-term exchanges of groups of pupils);
 - Pupils aged 14 or older enrolled in full-time education at a school participating in the Strategic Partnership (in long-term study mobility of pupils);

- Professors, teachers, trainers and educational and administrative staff employed at a participating organisation, youth workers.
- In all cases, the beneficiaries shall be able to demonstrate the formal link with the persons participating in Transnational training, teaching or learning activities, whether they are involved in the Project as staff (either on a professional or a voluntary basis) or as learners.

7. Special needs support

- The Coordinator shall report in Mobility Tool+ whether additional grant support for special needs support was used for any of the participants with special needs. The coordinator shall report in Mobility Tool+ the type of additional expenses as well as the real amount of related additional costs incurred.
- The Special needs support includes costs directly related to participants with special needs and accompanying persons taking part in transnational teaching, training and learning activities.

8. Exceptional costs

- Exceptional costs can cover only the costs stipulated in Article II.16.4 of the Agreement.
- Grant support for exceptional costs can be claimed only for sub-contracting of goods and services and depreciation costs of equipment or other assets purchase and for a financial guarantee if required by the Agreement. Sub-contracting of services is limited to services that cannot be provided by the beneficiaries for duly justified reasons. Equipment cannot include normal office equipment (such as PCs, laptops, printers, beamers, etc.) or equipment used by the beneficiaries for their normal activities (such as equipment for computer classes or training purposes that are part of the normal curriculum).
- The coordinator shall report in Mobility Tool+ the type of expenses and actual costs incurred for exceptional costs.
- The same type of costs cannot be claimed both under grant items based on unit contributions and grant items based on real costs incurred.
- In the case of equipment purchase, rental or lease only the amount corresponding to the share of time of the use of the equipment for the project can be claimed. Cost related to the depreciation of equipment or other assets (new or second-hand) shall be calculated by reference to the cost recorded in the accounting statements of the beneficiary, provided that the asset has been purchased in accordance with Article II.9 and that it is written off in accordance with the international accounting standards and the usual accounting practices of the beneficiary.
- For exceptional costs, the coordinator is required to provide all supporting documents at final report stage.

C. Grant reduction for poor, partial or late implementation

- Poor, partial or late implementation of the Project may be established by the NA on the basis of:

- The final report submitted by the coordinator;
- The products and outputs produced by the project;
- The NA may consider also information received from any other relevant source, proving that the Project is not implemented in accordance with the contractual provisions. Other sources of information may include monitoring visits, desk checks or on the spot checks undertaken by the NA.
- The final report will be evaluated on the basis of quality criteria and scored on a total of maximum 100 points. If the final report scores below 50 points in total, the NA may reduce the final grant amount on the basis of poor, partial or late implementation of the Project even if all activities reported were eligible and actually took place.
- The final report, products and outputs will be assessed by the NA, using a common set of quality criteria focusing on:
 - The extent to which the project was implemented in line with the approved grant application
 - The quality of activities undertaken and their consistency with the project objectives
 - The quality of the products and outputs produced
 - The learning outcomes and impact on participants
 - The extent to which the project proved to be innovative/complementary to other initiatives
 - The extent to which the project proved to add value at EU level
 - The extent to which the project implemented effective quality measures as well as measures for evaluating the project's outcomes
 - The impact on the participating organisations
 - In case of learning, teaching and training activities: the quality of the practical arrangements provided in support of the mobility, in terms of preparation, monitoring and support to participants during their mobility activity, the quality arrangements for the recognition/validation of the learning outcomes of participants
 - The quality and scope of the dissemination activities undertaken
 - The potential wider impact of the project on individuals and organisations beyond the beneficiaries
- A grant reduction based on poor, partial or late implementation may be applied to the total final amount of eligible expenses and may be of:
 - 25% if the final report scores at least 40 points and below 50 points;
 - 50% if the final report scores at least 25 points and below 40 points;
 - 75% if the final report scores below 25 points.

III. Rates applicable for contributions to unit costs

1. Project management and implementation

Contribution to the activities of the coordinating organisation:

500 EUR per month

Contribution to the activities of the other participating organisations:

250 EUR per participating organisation per month

Maximum amount in the case of 10 Beneficiaries or more:

2750 EUR per month for the Project as a whole

2. Transnational project meetings

For travel distances between 100 and 1999KM:

575 EUR per participant per meeting

For travel distances of 2000 KM or more:

760 EUR per participant per meeting

Maximum amount:

23 000 EUR per year for the project as a whole

Nota bene: the "travel distance" represents the distance between the place of origin and the venue

3. Intellectual outputs

Programme Countries	Manager	Teacher/Trainer/ Researcher/ Youth worker	Technician	Administrative staff
	Amount per day in EUR			
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

Partner Countries	Manager	Teacher/Trainer/ Researcher/ Youth worker	Technician	Administrative staff
	Amount per day in EUR			
Australia, Canada, Kuwait, Macao, Monaco, Qatar, San Marino, Switzerland, United States of America	294	241	190	157
Andorra, Brunei, Japan, New Zealand, Singapore, United Arab Emirates, Vatican City State	280	214	162	131
Bahamas, Bahrain, Equatorial Guinea, Hong Kong, Israel, Korea (Republic of), Oman, Saudi Arabia, Taiwan	164	137	102	78
Afghanistan, Albania, Algeria, Angola, Antigua and Barbuda, Argentina, Armenia, Azerbaijan, Bangladesh, Barbados, Chile, Belarus, Belize, Benin, Bhutan, Bolivia, Bosnia and Herzegovina, Botswana, Brazil, Burkina Faso, Burundi, Cambodia, Cameroon, Cape Verde, Central African Republic, Chad, China, Colombia, Comoros, Congo (Brazzaville), Congo (Kinshasa), Cook Islands, Costa Rica, Cuba, Djibouti, Dominica, Dominican	88	74	55	39

Partner Countries	Manager	Teacher/Trainer/Researcher/Youth worker	Technician	Administrative staff
	Amount per day in EUR			
Republic, East Timor, Ecuador, Egypt, El Salvador, Eritrea, Ethiopia, Fiji, Gabon, Gambia, Georgia, Ghana, Grenada, Guatemala, Guinea (Republic of), Guinea-Bissau, Guyana, Haiti, Honduras, India, Indonesia, Iran, Iraq, Ivory Coast, Jamaica, Jordan, Kazakhstan, Kenya, Kiribati, Korea (DPR), Kosovo, Kyrgyzstan, Laos, Lebanon, Lesotho, Liberia, Libya, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Mexico, Micronesia, Moldova, Mongolia, Montenegro, Morocco, Mozambique, Myanmar, Namibia, Nauru, Nepal, Nicaragua, Niger, Nigeria, Niue, Pakistan, Palau, Palestine, Panama, Papua New Guinea, Paraguay, Peru, Philippines, Russian Federation, Rwanda, Samoa, Sao Tome and Principe, Senegal, Serbia, Seychelles, Sierra Leone, Solomon Islands, Somalia, South Africa, Sri Lanka, St. Lucia, St. Vincent and the Grenadines, St. Kitts and Nevis, Sudan, Suriname, Swaziland, Syria, Tajikistan, Tanzania, Thailand, Togo, Tonga, Trinidad and Tobago, Tunisia, Turkmenistan, Tuvalu, Uganda, Ukraine, Uruguay, Uzbekistan, Vanuatu, Venezuela, Vietnam, Yemen, Zambia, Zimbabwe				

4. Multiplier events

100 EUR per local participant (i.e. participants from the country where the event is taking place)
200 EUR per international participant (i.e. participants from other countries)
Maximum 30 000 EUR for the project as a whole

5. Transnational training, teaching and learning activities

5.a. Travel

For travel distances between 100 and 1 999KM: 275 EUR per participant

For travel distances of 2 000KM or more:
360 EUR per participant

Nota bene: the "travel distance" represents the distance between the place of origin and the venue, whereas the "amount" covers the contribution to the travel both to and from the venue.

5.b. Individual support

Short-term activities

Short term joint staff training events, teaching in Intensive Study Programmes and accompanying persons	up to the 14 th day of activity: 100 EUR per day per participant + between the 15 th and 60 th day of activity: 70 EUR per day per participant
Short term activities for learners (blended mobility, short term pupils' mobility, intensive programmes)	up to the 14 th day of activity: 55 EUR per day per participant + between the 15 th and 60 th day of activity: 40 EUR per day per participant

Long-term activities

Long term teaching or training assignments Long term mobility of youth workers	up to the 14 th day of activity: B1.5 per day per participant + between the 15 th and 60 th day of activity: B1.6 per day per participant + between the 61 th day of activity and up to 12 months: B1.7 per day per participant
Long term mobility of pupils	B1.8 per month per participant

Receiving country	Long-term teaching or training assignments - mobility of youth workers			Long-term activities of pupils
	in EUR per day			in EUR per month
	B1.5	B1.6	B1.7	B1.8
Belgium	105	74	53	110
Bulgaria	105	74	53	70
Czech Republic	105	74	53	90
Denmark	120	84	60	145
Germany	90	63	45	110
Estonia	75	53	38	85
Ireland	120	84	60	125
Greece	105	74	53	100
Spain	90	63	45	105

Receiving country	Long-term teaching or training assignments - mobility of youth workers			Long-term activities of pupils
	in EUR per day			in EUR per month
France	105	74	53	115
Croatia	75	53	38	90
Italy	105	74	53	115
Cyprus	105	74	53	110
Latvia	90	63	45	80
Lithuania	75	53	38	80
Luxembourg	105	74	53	110
Hungary	105	74	53	90
Malta	90	63	45	110
Netherlands	120	84	60	110
Austria	105	74	53	115
Poland	105	74	53	85
Portugal	90	63	45	100
Romania	105	74	53	60
Slovenia	75	53	38	85
Slovakia	90	63	45	95
Finland	105	74	53	125
Sweden	120	84	60	115
United Kingdom	120	84	60	140
former Yugoslav Republic of Macedonia	90	63	45	60
Iceland	105	74	53	135
Liechtenstein	105	74	53	120
Norway	105	74	53	135
Turkey	105	74	53	80

5.c. Linguistic support

Only for long-term activities as specified in 5.b. above: **150 EUR** per participant

V. Provision of supporting documents

In accordance with Article II.20, the Beneficiaries may be subject to checks and audits in relation to the Agreement. Checks and audits aim at verifying whether the Coordinator managed the grant in respect of the rules set out in the Agreement, in order to establish the final grant amount to which the Coordinator is entitled. To that effect, the Coordinator may be subject to the following types of checks:

- Final report check: NA check at final report stage undertaken at the NA premises in order to establish the final grant amount to which the Coordinator is entitled. This type of check will be undertaken in all cases;
- Desk check: in-depth check of supporting documents at the NA premises, usually at or after final report stage, if the Agreement is included in the NA sample for desk checks required by the European Commission or if the NA included the Agreement for a targeted desk check based on its risk assessment;
- On the spot check: check at the premises of the Beneficiaries organisation or at any other relevant premise for the execution of the Project. The Beneficiaries may be subject to an on the spot check if the Agreement is included in the NA sample for on the spot checks required by the European Commission or if the NA included the Agreement for a targeted on the spot check based on its risk assessment. There are three types of possible on the spot checks:
 - On the spot check during action: check undertaken during the implementation of the Project
 - On the spot check after action: check undertaken after the end of the Project and usually after the final report check;

The table below specifies the subject of the NA verification for each budget category under the different types of checks. The Beneficiaries shall note that the NA may request for any type of check also supporting documents or evidence that are typically specified for another type of check in the table below.

In view of checks, the Coordinator shall supply supporting documents in original, including for supporting documents from the other Beneficiaries. In so far as of the Beneficiaries is legally not authorised to send original documents to the NA for final report or desk checks, the Beneficiaries may send a copy thereof instead. The NA shall return original supporting documents to the Beneficiaries upon its analysis thereof.

Budget category	Final report check	Desk check	On-the-spot check during action	On-the spot check after action
Project management and implementation	Final report Project results uploaded in Dissemination Platform	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.2 Recording of

Budget category	Final report check	Desk check	On-the-spot check during action	On-the spot check after action
				Project expense in beneficiary accounts
Transnational project meetings	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
Intellectual outputs	Final report Project results uploaded in Dissemination Platform	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
Multiplier events	Final report	Final report Supporting documents specified in Article II.16.2	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
Transnational learning,	Final report	Final report Supporting	Reality and eligibility of the	Final report Supporting

Budget category	Final report check	Desk check	On-the-spot check during action	On-the spot check after action
teaching, training activities		documents specified in Article II.16.2	activity and the participants	documents specified in Article II.16.2 Recording of Project expense in beneficiary accounts
Special needs support	Final report	Final report Supporting documents specified in Article II.16.4	Reality and eligibility of the activity and the participants	Final report Supporting documents specified in Article II.16.4 Recording of Project expense in beneficiary accounts
Exceptional costs	Final report Supporting documents specified in Article II.16.4	Final report Supporting documents specified in Article II.16.4	Reality and eligibility of the activity	Final report Supporting documents specified in Article II.16.4 Recording of Project expense in beneficiary accounts

4. Extract of the Grant Agreement – Article on administrative provisions



Extract From
GRANT AGREEMENT for a:
Project with multiple beneficiaries under the ERASMUS+ Programme

PART B – FINANCIAL PROVISIONS

ARTICLE II.16 – ELIGIBLE COSTS

II.16.1 Conditions for unit contributions

Where the grant takes the form of a unit contribution, the number of units must comply with the following conditions:

- (a) the units must be actually used or produced in the period set out in Article I.2.2.;
- (b) the units must be necessary for implementing the Project or produced by it;
- (c) the number of units must be identifiable and verifiable, in particular supported by records and documentation specified in Article II.16.2

II.16.2 Calculation of unit contributions

II.16.2.1 Key Action 1 –Adult education

Not Applicable

II.16.2.2 Key Action 1 – Vocational education and training

Not Applicable

II.16.2.3 Key Action 1 – Higher education

Not Applicable

II.16.2.4 Key Action 1 – Youth field

Not Applicable

II.16.2.5 Key Action 2 – Strategic Partnerships

Project management and implementation

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the total number of months of the project duration by the unit contribution applicable to the beneficiary, as specified in Annex III of the Agreement.
- (b) Triggering event: the event that conditions the entitlement to the grant is that the beneficiary implements the activities and produces the outputs to be covered from this budget category as applied for in the grant application and as approved by the National Agency.
- (c) Supporting documents: proof of activities undertaken and outputs produced will be provided in the form of a description of these activities and outputs in the final report. In addition, outputs produced will be uploaded by the coordinator in the Dissemination Platform and, depending on their nature, available for checks and audits at the premises of the beneficiaries.

Transnational project meetings

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the total number of participations with the unit contribution applicable, as specified in Annex III of the Agreement.
- (b) Triggering event: the event that conditions the entitlement to the grant is that the participant has actually participated in the transnational project meeting and undertaken the reported travel.
- (c) Supporting documents:
 - For travel taking place between the sending organisation and the receiving organisation: proof of attendance of the activity abroad in the form of a declaration signed by the receiving organisation specifying the name of the participant, the purpose of the activity abroad, as well as its starting and end date;
 - In case of travel from a place different than that where the sending organisation is located and/or travel to a place different than that where the receiving organisation is located, the actual travel itinerary shall be supported with travel tickets or other invoices specifying the place of departure and the place of arrival.

Intellectual outputs

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the number of days of work performed by the staff of the beneficiaries by the unit contribution applicable per day for the category of staff for the country in which the beneficiary concerned is established, as specified in Annex III of the Agreement.
- (b) Triggering event: the event that conditions the entitlement to the grant is that the intellectual output has been produced and that it is of an acceptable quality level, as determined by the evaluation of the NA.
- (c) Supporting documents:
 - proof of the intellectual output produced, which will be uploaded in the Dissemination Platform and/or, depending on its nature, available for checks and audits at the premises of the beneficiaries;
 - proof of the staff time invested in the production of the intellectual output in the form of a time sheet per person, identifying the name of the person, the category of staff in terms of the 4 categories specified in Annex III, the dates and the total number of days of work of the person for the production of the intellectual output;
 - proof of the nature of the relationship between the person and the beneficiary concerned (such as type of employment contract, voluntary work, etc.), as registered in the official records of the beneficiary.

Multiplier events

- (a) Calculation of the grant amount: the grant amount is calculated by multiplying the number of participants from organisations other than the beneficiary and other project partner organisations as specified in the Agreement by the unit contribution applicable per participant, as specified in Annex III of the Agreement.
- (b) Triggering event: the event that conditions the entitlement to the grant is that the multiplier event has taken place and that it is of an acceptable quality level, as determined by the evaluation of the NA.
- (c) Supporting documents:
 - Description of the multiplier event in the final report;
 - proof of attendance of the multiplier event in the form of a participants list signed by the participants specifying the name, date and place of the multiplier event, and for each participant: name, e-mail address and signature of the person, name and address of the sending organisation of the person;
 - detailed agenda and any documents used or distributed at the multiplier event.

Learning, teaching and training activities

- (a) Calculation of the grant amount: the grant amount takes the form of a unit contribution towards the travel, individual support and linguistic support. It is calculated as follows:

- Travel: the grant amount is calculated by multiplying the number of participants with the unit contribution applicable to the distance band for the travel abroad, as specified in Annex III of the Agreement;
 - Individual support: the grant amount is calculated by multiplying the number of days/months per participant with the unit contribution applicable per day/month for the type of participant and for the host country concerned, as specified in Annex III of the Agreement. In the case of incomplete months for activities exceeding 2 months, the grant amount is calculated by multiplying the number of days of the incomplete month with 1/30 of the unit contribution per month.
 - Linguistic support: the grant amount is calculated by multiplying the total number of participants receiving linguistic support with the unit contribution applicable, as specified in Annex III of the Agreement.
- (b) Triggering event:
- Travel: the triggering event for the entitlement to the grant is that the participant has actually undertaken the reported travel.
 - Individual support: the event that conditions the entitlement to the grant is that the participant has actually undertaken the activity abroad.
 - Linguistic support: the triggering event for the entitlement to the grant is that the participant has undertaken an activity abroad exceeding 2 months and that the person has actually undertaken language preparation in the language of instruction or work abroad.
- (c) Supporting documents:
- Travel:
- For travel taking place between the sending organisation and the receiving organisation: proof of attendance of the activity abroad in the form of a declaration signed by the receiving organisation specifying the name of the participant, the purpose of the activity abroad, as well as its starting and end date;
 - In case of travel from a place different than that where the sending organisation is located and/or travel to a place different than that where the receiving organisation is located, the actual travel itinerary shall be supported with travel tickets or other invoices specifying the place of departure and the place of arrival.
- Individual support
- Proof of attendance of the activity abroad in the form of a declaration signed by the receiving organisation specifying the name of the participant, the purpose of the activity abroad, as well as its start and end date;
- (i) Supporting documents:
- Proof of attendance of courses in the form of a declaration signed by the course provider, specifying the name of the participant, the language taught, the format and duration of the linguistic support provided, or
 - Invoice for the purchase of learning materials, specifying the language concerned, the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice, or
 - In case the linguistic support is provided directly by the beneficiary: a declaration signed and dated by the participant, specifying the name of the participant, the language taught, the format and duration of the linguistic support received.

II.16.3. Conditions for the reimbursement of actual costs

Where the grant takes the form of a reimbursement of actual costs, the following conditions shall apply:

- (a) they are incurred by the beneficiary;
- (b) they are incurred in the period set out in Article I.2.2.;
- (c) they are indicated in the estimated budget set out in Annex II or eligible following budget transfers in accordance with Article I.3.2;

- (d) they are incurred in connection with the Project as described in Annex I and are necessary for its implementation;
- (e) 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;
- (f) they comply with the requirements of applicable tax and social legislation;
- (g) they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency;
- (h) they are not covered by a unit contribution as specified in Article II.16.1.

II.16.4 Calculation of actual cost

II.16.4.1 Key Action 1 – Adult education, Higher education

Not Applicable

II.16.4.2 Key Action 1 – Vocational education and training

Not Applicable

II.16.4.3 Key Action 1 – Youth field

Not Applicable

II.16.4.4 Key Action 2 –Strategic Partnerships

A. Special needs support

- (a) Calculation of the grant amount: the grant is a reimbursement of 100% of the eligible costs actually incurred.
- (b) Eligible costs: costs that are indispensable to allow persons with disabilities to participate in the Project and that are additional to costs supported by a unit contribution as specified in Article II.16.1.
- (c) Supporting documents: invoices of the actual costs incurred, specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.

B. Exceptional costs

- (a) Calculation of the grant amount: the grant equals the reimbursement of a) 75% of the eligible costs actually incurred or b) € 50.000 excluding the costs of a financial guarantee if required by the Agreement, whichever of both ceilings is the lowest.
- (b) Eligible costs:
 - Sub-contracting: sub-contracting and purchase of goods and services in so far as applied for by the beneficiary as specified in Annex I and in so far as approved by the NA as specified in Annex II;
 - Financial guarantee: costs relating to a pre-financing guarantee lodged by the beneficiary where such guarantee is required by the NA, as specified in Article I.4.1 of the Agreement.
 - Cost related to the depreciation costs of equipment or other assets (new or second-hand) as recorded in the accounting statements of the beneficiary, provided that the asset has been purchased in accordance with Article II.9 and that it is written off in accordance with the international accounting standards and the usual accounting practices of the beneficiary. The costs of rental or lease of equipment or other assets are also eligible, provided that these costs do not exceed the depreciation costs of similar equipment or assets and are exclusive of any finance fee.
- (c) Supporting documents:

- Sub-contracting: invoices of the actual costs incurred, specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.
- Financial guarantee: proof of the cost the financial guarantee issued by the body providing the guarantee to the beneficiary, specifying the name and address of the body issuing the financial guarantee, the amount and currency of the cost of the guarantee, and providing the date and signature of the legal representative of the body issuing the guarantee.
- Depreciations costs: proof of the purchase, rental or lease of the equipment, as recorded in the beneficiary's accounting statements, justifying that these costs correspond to the period set out in Article I.2.2 and the rate of actual use for the purposes of the Project may be taken into account.

II.16.4.5 Key Action 3 – Structured dialogue in the Youth field

Not Applicable

II.16.5 Ineligible costs

In addition to any other costs which do not fulfill the conditions set out in Articles II.16.1 and II.16.3, the following costs shall not be considered eligible:

- (a) return on capital;
- (b) debt and debt service charges;
- (c) provisions for losses or debts;
- (d) interest owed;
- (e) doubtful debts;
- (f) exchange losses;
- (g) costs of opening and operating bank accounts (including costs of transfers from the NA charged by the bank of the beneficiary);
- (h) costs declared by the beneficiary in the framework of another Project 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 Commission for the purpose of implementing the Union budget); in particular, indirect costs shall not be eligible under a grant for an Project awarded to the beneficiary when it already receives an operating grant financed from the Union budget during the period in question;
- (i) in the case of renting or leasing of equipment, the cost of any buy-out option at the end of the lease or rental period;
- (j) contributions in kind from third parties;
- (k) excessive or reckless expenditure;
- (l) VAT, when is considered as recoverable under the applicable national VAT legislation.

5. Presentation on Administrative and Financial Management



The Project Financial Management

WBL 2.0

Main Documents

The most important documents concerning financial management are:

- **The Administrative and Contractual Provisions** – Annex III to the Contract signed between the coordinator and the National Agency
- **The Agreement with the National Agency**
- **The Agreement between the coordinator and the project partner**

General Remarks

Accountancy

All costs and transactions must be registered systematically in the internal accountancy system of the institution.

Payments

All transactions must be carried out by bank transfer.

All payments in cash are to be avoided as they are not identifiable.

Supporting Documents

Supporting documents (invoices, contracts of employment, time sheets, receipts, purchase order, etc.) must be enclosed to the Financial report of expenditures

Only **copies** of supporting documents should be sent.

All original documents must be kept **five years from the date of final payment**.

Expenditures Model

Erasmus+ KA2 Strategic Partnership's budget and reporting process are based both on:

- ▶ Unit costs: Fixed amounts determined by the programme rules.
- ▶ Real costs (only applies to Exceptional Costs)

Budget

The budget structure is the following:

- ▶ Project Management and Implementation
- ▶ Transnational Project Meetings
- ▶ Intellectual Outputs
- ▶ Multiplier events
- ▶ Exceptional costs
- ▶ Training initiatives

Eligible Costs

To be considered eligible costs MUST BE:

- ▶ made during the project life cycle
- ▶ necessary for implementation of the project and directly connected with the carrying out of the approved activities
- ▶ identifiable and verifiable, i.e. justified with appropriate accounting documents and recorded in the partner institution accountancy system according to national legislation and internal practices

Ineligible Expenditure

The following costs are not eligible:

- ▶ Return on capital
- ▶ Debt and debt service charges
- ▶ Interest owed
- ▶ Expenditure already funded by Community sources
- ▶ Excessive expenditure
- ▶ Cost of buy out option at the end of lease periods
- ▶ Contributions in kind from third parties
- ▶ Cost of opening and operating Bank accounts
- ▶ Deductible VAT

Transfer among headings

Beneficiaries are allowed to transfer up to 20% of the funds allocated, from a budget heading to another.

The 20% applies both on the category that is being reduced and the one that is being increased.

No transfer can be made to and from Project Management and implementation budget heading.

Erasmus + Unit Costs Model

1. Budget for Project Management and Implementation

Project Management and Implementation **Definition**

Project Management and Implementation budget heading includes all the transversal activities described in the Application to ensure the correct coordination of the project such as: evaluation, dissemination and exploitation.

Project Management and Implementation **What does it cover**

Activities such as:

- ▶ Project management
- ▶ Small scale learning/teaching/training events
- ▶ Local project activities
- ▶ Information, promotion and dissemination

Project Management and Implementation **Amount**

Coordinator: 500 Euro per month multiplied by the total numbers of project months

Partners: 250 Euro per month multiplied by the total numbers of project months

Project Management and Implementation **Calculation**

The final grant for each partner is calculated by multiplying the number of months of the project by the unit cost contribution.

Project Management and Implementation **Reporting Documents 1/3**

Description of the activities undertaken:

- ▶ Activity reports
- ▶ Dissemination reports
- ▶ Exploitation reports
- ▶ Brochures
- ▶ Workshops
- ▶ Etc.

Project Management and implementation
Reporting Documents 2/3

The staff costs should be justified using:

- ▶ Employment contract (clearly giving evidence to the formal link between the person and the institution)
- ▶ Secondment Letter related to the project
- ▶ Personal Time sheets
(related to activities for management and implementation)

Project Management and implementation
Reporting Documents 3/3

Non staff costs should be justified using:

- ▶ Invoice
- ▶ Proof of payment

Project Management and implementation
IMPORTANT!!!

1. Each partner's grant is fixed and detailed in the Project Budget document.
2. All costs must be registered in the internal accountancy system of the institution and systematically associated to the project in the beneficiary accounts.

2. Budget for Transnational Project Meetings

Transnational Project Meetings
Definition

Transnational Project Meetings are organized for project planning and management purposes as well as to assess the project in progress and final results.

Transnational Project Meetings
What does it cover

These costs are related to travel, accommodation and subsistence costs incurred by project partners' representatives to participate in the TRANSNATIONAL meetings of the project Consortium.

Special provisions:

- Costs incurred by the hosting organisation are to be reported under Project management and implementation.
- Cost of project partners from the same country of the host, are eligible if the distance is above 100 km and if there are at least 2 participants from 2 different programme countries.

Transnational Project Meetings **Amount**

Travel from 100 to 1999 km: 575 Euro per meeting per person

Travel above 2000 km : 760 Euro per meeting per person

Place of origin is understood as the place where the sending organisation is located and the place of venue as the place where the receiving organisation is located, any difference should be duly justified.

Transnational Project Meetings **Calculation**

The final grant for each partner is calculated by multiplying the unit cost by the number of participants to each meeting.

In all cases, the project partner shall be able to demonstrate a formal link with each person participating in the transnational project meetings.

Transnational Project Meetings **Reporting Documents 1/3**

Declaration of the hosting institution specifying:

- ▶ Name and surname of the participant
- ▶ Purpose of the travel
- ▶ Starting and ending date

Transnational Project Meetings **Reporting Documents 2/3**

- ▶ List of signatures
- ▶ Meeting minutes and list of participants

Transnational Project Meetings **Reporting Documents 3/3**

Extra supporting documents:

- ▶ Flight ticket + Boarding cards
- ▶ Hotel Invoice

Transnational Project Meetings **IMPORTANT!!!**

1. Each partner's grant is fixed and detailed in the Project Budget document.
2. All costs must be registered in the internal accountancy system of the institution and systematically associated to the project in the beneficiary accounts.

3. Budget for Intellectual outputs

Intellectual Outputs Definition

Intellectual Outputs are the main tangible results proposed in the Grant Application and approved by the National Agency.

Intellectual Outputs are expected to be: innovative, consistent and transferable.

Intellectual Outputs What does it cover

Costs for Intellectual Outputs are to cover the staff working days needed to produce the Intellectual outputs.

To report the cost in this category the formal link with the staff member involved in the production of the Intellectual Outputs should be demonstrated.

Service contracts are not eligible.

N.B. Staff costs for managers and administrative staff are covered under "Project management and implementation".

Intellectual Outputs Amount 1/2

Number of planned and approved working days per staff category per partner, multiplied by the unit costs according to the table published within the call.

Intellectual Outputs Amounts 2/2

	Manager B1.1	Teacher/Trainer (Researcher/ Youth worker B1.2	Technician B1.3	Administrative staff B1.4
Denmark, Ireland, Luxembourg, Netherlands, Austria, Sweden, Liechtenstein, Norway, Switzerland	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

Intellectual Outputs Calculation

The final grant for each partner is calculated by multiplying the number of days of work performed by the staff of the project partner as from time sheets, multiplied by the Unit costs (of the related staff category), according to the table (see slide before).

Intellectual Outputs
Reporting Documents 1/3

Evidence of the intellectual output produced and of its consistency with the planned description outlined in the project proposal.

Intellectual Outputs
Reporting Documents 2/3

Proof of the nature of the formal relationship between the staff member, whose cost is reported, with the beneficiary:

- › Contract (giving evidence to the formal link between the person and the institution and the coherence with the staff category)
- › Secondment letter
- › Registration in the official records of the beneficiary

Intellectual Outputs
Reporting Documents 3/3

Proof of the staff time invested for producing the intellectual output(s) through time sheets identifying:

- › Name of the person
- › Staff category
- › Number of days implemented for IO(s) production
- › Dates
- › Specific activities carried out

Intellectual Outputs
IMPORTANT!!!

1. Each partner's grant is fixed and detailed in the Project Budget document.
2. All costs must be registered in the internal accountancy system of the institution and systematically associated to the project in the beneficiary accounts.

4. Budget for Multiplier events

Multiplier Events
Definition

Multiplier Events involve a consistent number of stakeholders and must aim to promote the use of the Intellectual Outputs.

Multiplier Events
What does it cover

Organisation of national and transnational conferences/seminars/events aimed at sharing and disseminating the intellectual outputs produced by the project.

Support for multiplier events is provided only if in direct relation to the intellectual outputs of the project.

Multiplier Events
Amounts

100 Euro per local participant

200 Euro per international participant

Multiplier Events
Calculation

The final grant for each partner is calculated by multiplying the number of national/international participants by the corresponding amount in Euro

Multiplier Events
Reporting Documents 1/4

Participants' name / surname / institution / institution address / participant e-mail address and signature.

Multiplier Events
Reporting Documents 2/4

For staff cost proof of the nature of the formal relationship between the staff member, whose cost is reported, with the beneficiary:

- ▶ Contract
- ▶ Secondment letter
- ▶ Registration in the official records of the beneficiary

Multiplier Events
Reporting Documents 3/4

For staff cost proof of the staff time invested for producing the intellectual output(s) through time sheets identifying:

- ▶ Name of the person
- ▶ Staff category
- ▶ Dates
- ▶ Number of days dedicated to the organisation of Multiplier Events

Multiplier Events
Reporting Documents 4/4

Non staff costs should be justified using:

- ▶ Invoice
- ▶ Proof of payment

Intellectual Outputs
IMPORTANT!!!

1. Each partner's grant is fixed and detailed in the Project Budget document.
2. All costs must be registered in the internal accountancy system of the institution and systematically associated to the project in the beneficiary accounts.

5. Budget for Exceptional costs

Exceptional Costs
Definition

Exceptional Costs are related to:

- subcontracting of goods and services
- depreciation of equipment
- financial guarantees.

Exceptional costs
What does it cover

Contribution to real costs related to subcontracting or purchase of goods and services

Subcontracting has to be related to services that cannot be provided directly by partners.
Equipment cannot concern normal office equipment

Exceptional costs
Amount

75 % of real the cost of the good/service

Exceptional costs
Reporting Documents

Contract
Invoice
Proof of payment

Exceptional costs

ATTENTION!!! Not foreseen in the approved project and related budget.

NO RESOURCES AVAILABLE.

6. Example of Financial Report

