

**ESPAQ - Enhancing Students Participation in Quality Assurance in Armenian HE**  
544261-TEMPUS-1-2013-1-BE-TEMPUS-SMGR



**unimc**  
università degli studi di macerata

**Work Package 1**  
*Project Management*

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## INTRODUCTION

This guide aims to provide you with all the needed help and guidance for you to prepare all required information and supporting documents to ensure a smooth and problem free financial management. It is divided into separate sections, according to the budget categories. In each section you will find the specific rules and needed documents that you will need in order to claim the expenses that have occurred during the project duration.

Please bear in mind that, according to Art. I.4.1 of the Grant Agreement, an Audit Certificate (elaborated by a qualified external auditor) has to be provided.

**Please read carefully the “Guidelines for the use of the grant” and the “Frequently Asked Questions”, to which this document refers.**

Further details:

<http://eacea.ec.europa.eu/tempus/beneficiaries/tempus4-2013/faqs-2013---6th-call--en-final.pdf>

[http://eacea.ec.europa.eu/tempus/beneficiaries/beneficiaries\\_tempus4\\_2013\\_en.php](http://eacea.ec.europa.eu/tempus/beneficiaries/beneficiaries_tempus4_2013_en.php)

## BASIC RULES

There are some basic rules that apply to all categories and their full understanding is of great importance.

- Financial Reporting Period: **01/12/2013 – 30/09/2015**
- **First Deadline: 31/10/2015**

Please provide us ONLY the following files:

- a) **ESPAQ\_intermediate\_financial\_statement\_partneracronym.xls**
- b) **ESPAQ\_Declaration\_partneracronym.doc**
- **Second Deadline: 30/11/2015**

Please provide us the complete information and (scanned) supporting documents for each cost declared in the Financial Statement.

The deadline was supposed to be **15/10/2015**, as set out in art 8 of the Partnership Agreement, however it has been extended as indicated above.

Please note that if you cannot provide the needed information by these deadlines, we **cannot submit in time the Intermediate Report to the EACEA.**

- All costs must be reported in **EURO (€)**.  
Should your costs and expenses have occurred in a different currency, please note the following (*art. I.10.2 of the GA - Special provision on the conversion of costs in another currency into euro*):

By way of derogation from Article II.23.4 of the General Conditions, 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/inforeuro/inforeuro\\_en.cfm](http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm)) applicable:

1. on the month of the first pre-financing for all costs incurred until the second pre-financing is received and
2. on the month of the second pre-financing for all costs incurred until the end of the project.

According to this, please visit the following link to check the exchange rates and consider **March 2015** as reference month for the Intermediate Report:

<http://ec.europa.eu/budget/inforeuro>

- If any document is in a language different from English, you have to **translate it in English** or to put a short description in the document.
- For invoices in a currency other than euro **the equivalent amount in EURO must be indicated on the invoice.**
- Please note that **all documents**, especially **all invoices and receipts**, should state the project reference number **544261-TEMPUS-1-2013-1-BE-TEMPUS-SMGR**, the acronym **ESPAQ** and possibly the reference to the relating **Work Programme's activity**;
- Please note that "Expenditure incurred" means expenditure committed and paid by the Partner in the framework of the Project.
- In the event of audits, which theoretically can occur up to 5 years after the end of any EU project, please keep and archive your original invoices and supporting documents at your offices.
- Do **NOT** send **original documents**! Only provide us **certified copies of the original:**  
**To justify the expenses, ALL COPIES must be sent per email and carry the stamp "True copy of original" and be signed by an officer (or by the responsible of the organisation) with a blue pen.**
- All signatures and hand-written information should be added using a **blue pen**.
- All documentation **will be checked** in order to verify the eligibility of the costs; in case of need, you will be asked to supply us with further documents which better clarify the allocation of the costs.

The **deadline** for receiving per email the Financial Statement and the related Declaration is **31/10/2015.**

The **deadline** for receiving per email all certified copies of the supporting documents is **30/11/2015.**

All scanned documentation needs to be sent to:

[sara.zuzolo@unimc.it](mailto:sara.zuzolo@unimc.it) and [umberto.silvi@unimc.it](mailto:umberto.silvi@unimc.it);

Below you will find a checklist for each budget category; we hope it will be useful for preparing all documentation concerning the report.

## REPORTING

### A list of the files to use

Please replace “partneracronym”, “staffmembersurname” and “destination” with the requested information, related to your Institution.

#### 1. FINANCIAL STATEMENT:

- a. ESPAQ\_intermediate\_financial\_statement\_partneracronym.xls
- b. ESPAQ\_Declaration\_partneracronym.doc

#### 2. STAFF COSTS:

- c. ESPAQ\_staffconvention\_partneracronym\_staffmembersurname.doc (**for each staff member and related to each WP**)
- d. ESPAQ\_Staff\_Costs\_Declaration\_partneracronym.xls

#### 3. TIMESHEETS (for each staff member):

- e. ESPAQ\_Timesheet\_2014\_partneracronym\_staffmembersurname.xls
- f. ESPAQ\_Timesheet\_2015\_partneracronym\_staffmembersurname.xls

#### 4. TRAVEL AND SUBSISTENCE COSTS:

- g. ESPAQ\_IMR\_partneracronym\_staffmembersurname\_destination.doc (**for each trip**)
- h. ESPAQ\_TotalMobilityReport\_partneracronym.xls

#### 5. VAT:

- i. ESPAQ\_VAT\_partneracronym.docx

## FINANCIAL STATEMENT

The information provided in the file *ESPAQ\_intermediate\_financial\_statement\_partneracronym.xls* is essential and the audit and control are based on this file.

Please **consult also the other sections of this guide** before completing the file.

Please note that the excel file is composed of 11 different excel worksheets. Please go through each one of these worksheets and fill in the financial tables. For each budget heading, you must declare all expenditures incurred by the project during the eligibility period, both paid by Tempus and co-financed.

The "Financial Statement" excel file is composed of the following excel worksheets:

- Annex IV/13: FINANCIAL STATEMENT AND REQUEST OF PAYMENT OF THE BALANCE  
*The columns under "2. Project Expenditure" will be automatically populated. Please ignore the "Request of Payment".*
- Annex IV/14: COUNTRY CODES
- Annex IV/15: STAFF COSTS  
*Each row of this sheet has to match with each staff convention signed.  
Each staff convention has to be filled for each staff member and related to a single WP.  
In the column "Description of tasks" please indicate also the DEV/WP number.*
- Annex IV/16: TRAVEL COSTS AND COST OF STAY  
*Each row of this sheet has to match with each IMR (Individual Mobility Report) signed.*
- Annex IV/17: EQUIPMENT COSTS  
*In the column "Nature, type and specifications of the item" please indicate also the DEV/WP number.*
- Annex IV/18: PRINTING AND PUBLISHING  
*In the column "Purpose" please indicate also the DEV/WP number.*
- Annex IV/19: OTHER COSTS  
*In the column "Purpose" please indicate also the DEV/WP number.*
- Annex IV/20: EXPENSES > EURO 25,000
- Annex IV/21: LIST OF PARTNERS AND EXPERTS
- Annex IV/22: INDIRECT COST
- Annex IV/23: CO-FINANCING AND EXCHANGE RATE

The financial tables are protected and pre-formatted but you can insert rows according to your needs. Please note that the relevant information has to be encoded manually in the financial tables. Please avoid copy-paste. Please check the calculations carefully and ensure that the declared amounts are correct.

Please note that for invoices in a currency other than euro **the equivalent amount in EURO must be indicated on the invoice.**

Please make sure you fill in all fields correctly, completely and according to Staff conventions and IMRs.

In case you need any support or if you have any question, **please don't hesitate to contact us!**

### Checklist for Financial Statement

#	Statement	Supporting Documents	Done?
1	All necessary information regarding the expenditures incurred have been filled in in the <b>excel file</b> <i>ESPAQ_intermediate_financial_statement_partneracronym.xls</i>	a) The <b>completed file in excel format (.xls)</b> has been sent per email  b) <b>Each worksheet</b> of the file has been printed and signed. The certified copy of each sheet has been scanned and sent per email. The signature has been inserted with a blue pen	<input type="checkbox"/>  <input type="checkbox"/>
2	All necessary information regarding my organisation has been filled in the file <b>ESPAQ_Declaration_partneracronym.doc</b>	a) The file has been <b>filled in, printed and signed</b>  b) <b>A certified copy of each sheet</b> has been sent per email	<input type="checkbox"/>  <input type="checkbox"/>
3	<b>SHEET: STAFF COSTS</b> Each row of this sheet matches with each staff convention signed		<input type="checkbox"/>
4	<b>SHEET: TRAVEL COSTS AND COST OF STAY</b> Each row of this sheet matches with each IMR (Individual Mobility Report) signed		<input type="checkbox"/>
5	<b>SHEET: EQUIPMENT COSTS</b> Each row of this sheet matches with each invoice sent and in the column "Nature, type and specifications of the item" has been indicated also the DEV/WP number		<input type="checkbox"/>
6	<b>SHEET: PRINTING AND PUBLISHING</b> Each row of this sheet matches with each invoice sent and in the column "Purpose" has been indicated also the DEV/WP number		<input type="checkbox"/>
7	<b>SHEET: OTHER COSTS</b> Each row of this sheet matches with each invoice sent and in the column "Purpose" has been indicated also the DEV/WP number		<input type="checkbox"/>

## STAFF COSTS

Staff costs are usually the biggest and most important part of the budget in an EU funded project. Therefore, each **partner should pay especially close attention** to provide the necessary evidence to justify the cost claimed.

**Please read carefully the “Guidelines for the use of the grant” and the “Frequently Asked Questions”.**

There are few simple but basic rules concerning staff costs:

1. The reported and involved persons **must be staff members of your organisation, based on a signed employment contract; they have to be remunerated in accordance with the Institution’s usual policy of remuneration.**
2. Please base your calculation of the daily rate of each staff member using the **actual gross costs** (actual salary plus social security charges and other statutory costs included in the remuneration) **incurred to your organisation.**
3. **A duly filled in Staff Convention for each person employed by the project must be sent to the coordinator as supporting documents.** The conventions must be signed by the person concerned, then signed and stamped by the person responsible in the institution where this person is normally employed.

A separate Staff Convention for each WP must be filled in and signed.

4. The total expenses for staff costs **may not exceed 40% of the eligible direct costs.**
5. Please pay attention to the **maximum rates for daily staff costs** as indicated in Annex 3 of the “Guidelines for the use of the grant”.
6. Each supporting document should state the text **“True copy of the original”.**

### Checklist for the Staff costs

#	Statement	Supporting Documents	Done?
8	Staff costs reported refers only to statutory <b>staff members, having either a permanent or a temporary employment contract</b> with my organisation	a) <b>For each staff member, a certified copy of the employment contract</b> has been sent per email. The signature has been inserted with a blue pen b) <b>The most important info</b> has been highlighted in the document and <b>translated</b> into English	<input type="checkbox"/>  <input type="checkbox"/>
9	Staff members are directly hired under the <b>technical supervision and responsibility</b> of my organisation		<input type="checkbox"/>
10	Staff members are <b>remunerated in accordance with the normal practice of my organisation</b> for those activities, whether or not funded by the EU	a) <b>For each staff member and for each month of activity declared, a certified copy of the monthly payslip</b> has been sent per email. The signature has been inserted with a blue pen	<input type="checkbox"/>



#	Statement	Supporting Documents	Done?
		b) <b>The most important</b> info has been highlighted in the document and <b>translated</b> into English	<input type="checkbox"/>
11	All <b>bank transfers</b> for each staff member reported have been provided	a) <b>For each staff member, a certified copy of each salary bank transfer</b> has been sent per email. The signature has been inserted with a blue pen b) <b>The most important</b> info has been highlighted in the document and <b>translated</b> into English	<input type="checkbox"/> <input type="checkbox"/>
12	<b>STAFF CONVENTION 1/2</b> Please note that each staff convention, for each staff member, is <b>related to a single WP</b>	a) For each staff member and for a single WP, a staff convention has been <b>filled in and signed</b> b) <b>A certified copy of each staff convention</b> has been sent per email	<input type="checkbox"/> <input type="checkbox"/>
13	<b>STAFF CONVENTION 2/2</b> For staff performing both administrative and academic tasks <b>a separate convention has been filled in for each type of activity</b> In addition, <b>a separate timesheet</b> has been filled in for each type of activity		<input type="checkbox"/>
14	<b>TIMESHEETS</b> <b>Monthly timesheets for each staff member</b> of my organisation have been prepared using the template provided	a) <b>For each staff member, each completed sheet</b> of the file has been printed and signed. b) <b>A certified copy of each sheet</b> has been sent per email	<input type="checkbox"/> <input type="checkbox"/>
15	<b>STAFF COSTS DECLARATION</b> <i>ESPAQ_staffdeclaration_partneracronym.xls</i> All columns of the file have been completed in order to show the calculation of the daily rate charged for each staff member.	a) The file has been <b>filled in, printed and signed</b> b) <b>A certified copy of each sheet</b> has been sent per email	<input type="checkbox"/> <input type="checkbox"/>
16	<b>ALL AMOUNTS HAVE BEEN REPORTED IN EURO</b> In case of expenses in a currency other from Euro, <u>the EXCHANGE RATE has been applied according to art. I.10.2 of the GA</u>		<input type="checkbox"/>

## TRAVEL AND SUBSISTENCE COSTS

This budget heading is intended as a contribution towards travel and costs of stay (including travel, accommodation, subsistence, personal or health insurance costs and entrance visas) of staff and students participating in the project. Please read carefully the “Guidelines for use of the grant” in order to correctly report the costs incurred. Please note:

- **Travel cost** for a journey should include **all costs** and **all means** for travel from the point of origin to the point of destination (and vice versa) and may include visa fees, travel or health insurance and cancellation costs.
- **Subsistence rates** cover **accommodation, meals and all local travel costs** (but not local travel costs incurred to travel from point of origin to point of destination). Reimbursement must be based on the **existing internal rules of the partner organization**. In any case, those costs cannot exceed the maximum rates indicated in the “Guidelines for the use of the grant” (p. 5). There are two options:
  - A) Reimbursement on the basis of **actual costs** (reimbursement of receipts) or
  - B) Reimbursement on the basis of a fixed **daily allowances**.

In either case, proof of attendance and overnight accommodation (Hotel bills, receipts, tickets, etc.) will be required to substantiate the costs declared.

Each supporting document should state the text “**True copy of the original**”.

### Checklist for Travel and Subsistence costs

#	Statement	Supporting Documents	Done?
17	Only travel and subsistence costs for journeys <b>directly connected to specific and clearly identifiable project-related activities</b> and only for <b>staff members</b> taking part in the project have been claimed		<input type="checkbox"/>
18	Travel costs have been reimbursed on the basis of <b>actual costs (both for staff members and students)</b>		<input type="checkbox"/>
19	The <b>maximum rates (ceilings) in euro</b> for <b>staff costs of stay</b> – as indicated in the “Guidelines for the use of the grant” (p. 5) - have been respected		<input type="checkbox"/>
20	The <b>maximum ceilings in euro</b> for <b>student costs of stay</b> – as indicated in the “Guidelines for the use of the grant” (p. 7) - have been respected		<input type="checkbox"/>
21	<b>For each trip</b> , all necessary information has been filled in the file <i>ESPAQ_IMR_partneracronym_staffmember_surname_destination.doc</i>	a) The file has been <b>filled in, printed and signed</b> b) <b>A certified copy of each sheet</b> has been sent per email	<input type="checkbox"/> <input type="checkbox"/>

#	Statement	Supporting Documents	Done?
22	<b>All detailed information regarding all trips</b> has been filled in the file <i>ESPAQ_TotalMobilityReport_partneracronym</i>	a) The file has been <b>filled in, printed and signed</b> b) <b>A certified copy of each sheet</b> has been sent per email	<input type="checkbox"/> <input type="checkbox"/>
23	<b>Boarding Pass</b> of each trip has been provided	<b>A certified copy</b> has been sent per email. The signature has been inserted with a blue pen.	<input type="checkbox"/>
24	<b>Airplane ticket invoice</b> of each trip has been provided	<b>A certified copy</b> of each invoice has been sent per email. The signature has been inserted with a blue pen	<input type="checkbox"/>
25	<b>Hotel invoice</b> of each trip has been provided	<b>A certified copy</b> of each invoice has been sent per email. The signature has been inserted with a blue pen	<input type="checkbox"/>
26	<b>Taxi receipts, train tickets, metro tickets, bus tickets, etc.,</b> of each trip have been provided	<b>A certified copy</b> of each invoice has been sent per email. The signature has been inserted with a blue pen	<input type="checkbox"/>
27	<b>In case the reimbursement of the subsistence costs is based on a fixed daily allowance:</b> <b>An official document</b> detailing the organization's internal policy regarding subsistence reimbursement of employees when they travel abroad has been provided.	a) <b>A certified copy</b> of the official document has been sent per email. The signature has been inserted with a blue pen b) <b>A short translation</b> of the document in EN has been provided	<input type="checkbox"/> <input type="checkbox"/>
28	<b>In case the reimbursement of the subsistence costs is based on a fixed daily allowance:</b> <b>A claim form</b> , showing the amount that has been paid to the traveler and signed by the legal representative has been provided.	a) <b>A certified copy</b> of the official document has been sent per email. The signature has been inserted with a blue pen b) <b>The most important info</b> has been <b>highlighted</b> in the document and <b>translated</b> into English	<input type="checkbox"/> <input type="checkbox"/>
29	<b>The bank transfer for each IMR</b> , showing the payment and/or the reimbursement of travel and subsistence costs, have been provided	a) <b>A certified copy of each bank transfer</b> (or other document proving the payment) has been sent per email. The signature has been inserted with a blue pen b) <b>The most important info</b> has been <b>highlighted</b> in the document and <b>translated into English</b>	<input type="checkbox"/> <input type="checkbox"/>

## EQUIPMENT COSTS

### Rule of origin

Tempus project must respect the rule of origin when purchasing their equipment as stated in the Grant Agreement (art. 1.10.1) and further explained in the Guidelines for the use of the grant (point 5.5) and in the Frequently Asked Questions (FAQ No. 51).

Consequently, for the Tempus IV 2013 project generation, any good or product purchased in the framework of the project shall comply with the rule of origin and shall therefore originate from a Member State of the European Union or from an eligible country.

This rule applies to all "tangible physical products" purchased in the framework of the contract, i.e. to all equipment, excluding software, databases, digital products and such like. It also applies to books. Under this rule, goods "originate" not in the country of the supplier, but in the country where the goods were last produced or assembled. That is what is meant by their "country of origin".

The entire cost of equipment can be reported in the Financial Statement (excel file), so long as the budget is earmarked and the eligibility criteria are met. **The depreciation has not to be calculated.**

Please note that **any significant change in the quantity or type of equipment** to be purchased should be **notified and authorized by the EACEA**, thus we kindly ask you to **previously inform us before purchasing any equipment which is not listed in the project's application form.**

Under no circumstances may equipment be purchased for any European institutions/organisations.

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

### Checklist for Equipment costs

#	Statement	Supporting Documents	Done?
30	Each supporting document should state the text " <b>True copy of the original</b> ", the project reference number <b>544261-TEMPUS-1-2013-1-BE-TEMPUS-SMGR</b> , the acronym <b>ESPAQ</b> and possibly the reference to the relating <b>Work Programme's activity</b>		<input type="checkbox"/>
31	<b>All invoices</b> for equipment costs have been provided	a) <b>A certified copy</b> of each invoice has been sent per email. The signature has been inserted with a blue pen b) <b>The most important</b> info has been <b>highlighted</b> in the document and <b>translated</b> into English	<input type="checkbox"/>  <input type="checkbox"/>

#	Statement	Supporting Documents	Done?
32	The <b>deduction of taxes, duties and charges</b> has been checked and applied, according to “Vat declaration form” and/or the Framework agreement Armenia-EU		<input type="checkbox"/>
33	For invoices in a currency other than euro the equivalent amount in EURO has been indicated on the invoice, applying the <b>EXCHANGE RATE</b> according to art. I.10.2 of the GA.		<input type="checkbox"/>
34	<b>All bank transfers</b> , showing the payment of the invoices, have been provided	a) <b>A certified copy</b> of the official document has been sent per email. The signature has been inserted with a blue pen b) <b>The most</b> important info has been <b>highlighted</b> in the document and <b>translated</b> into English	<input type="checkbox"/>  <input type="checkbox"/>
35	The good or product purchased in the framework of the project <b>comply with the rule of origin</b>		<input type="checkbox"/>
36	For goods/products of UNIT costs of <b>LESS than 5.000 EUR</b> : <b>the rule of origin has been respected</b> - but no certificate is required		<input type="checkbox"/>
37	For goods of UNIT costs of <b>5.000 EUR or MORE than 5.000 EUR</b> : <b>the rule has been respected</b> and a <b>certificate of origin has been obtained</b> directly <b>from the supplier</b> at the moment of the purchase	a) <b>A certified copy</b> of the certificate of origin has been sent per email. The signature has been inserted with a blue pen b) <b>The most</b> important info has been <b>highlighted</b> in the document and <b>translated</b> into English	<input type="checkbox"/>  <input type="checkbox"/>
38	If the <b>threshold of EUR 25 000</b> has been exceeded, documentation on the <b>tendering procedure</b> and <b>three quotations</b> have been provided ( <b>certified copies</b> )		<input type="checkbox"/>
39	Each equipment purchased <b>bears a TEMPUS STICKER</b>	The Tempus stickers have been obtained from the National Tempus Office	<input type="checkbox"/>
40	Each piece of equipment <b>has been set up and recorded in the inventory of the institution</b>		<input type="checkbox"/>

## PRINTING AND PUBLISHING COSTS

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

### Checklist for Printing & Publishing costs

#	Statement	Supporting Documents	Done?
41	Each supporting document should state the text “ <b>True copy of the original</b> ”, the project reference number <b>544261-TEMPUS-1-2013-1-BE-TEMPUS-SMGR</b> , the acronym <b>ESPAQ</b> and possibly the reference to the relating <b>Work Programme’s activity</b>		<input type="checkbox"/>
42	Only costs relating to printing, publishing (including in electronic format), photocopying of teaching material and any other documentation necessary to achieve the objectives of the project have been reported under this heading		<input type="checkbox"/>
43	<b>All invoices</b> for printing&publishing have been provided	a) <b>A certified copy</b> of each invoice has been sent per email. The signature has been inserted with a blue pen b) <b>The most</b> important info has been <b>highlighted</b> in the document and <b>translated</b> into English	<input type="checkbox"/> <input type="checkbox"/>
44	If the <b>threshold of EUR 25 000</b> has been exceeded, documentation on the <b>tendering procedure</b> and <b>three quotations</b> have been provided ( <b>certified copies</b> )		<input type="checkbox"/>
45	<b>All bank transfers</b> , showing the payment of the invoices, have been provided	a) <b>A certified copy</b> of the official document has been sent per email. The signature has been inserted with a blue pen b) <b>The most</b> important info has been <b>highlighted</b> in the document and <b>translated</b> into English	<input type="checkbox"/> <input type="checkbox"/>
46	For <b>invoices in a currency other than euro</b> the equivalent amount in <b>EURO</b> has been indicated on the invoice, applying the <b>EXCHANGE RATE</b> according to <i>art. I.10.2 of the GA</i> .		<input type="checkbox"/>

## OTHER COSTS / SUBCONTRACTING COSTS

**Subcontracting** is possible only in exceptional cases for specific, time-bound, project-related tasks which cannot be performed by the Consortium members themselves or where the nature of the activity specifically requires external review.

The costs for subcontracting exceeding a total value of EUR 10 000 can only be declared following prior written approval. Beneficiaries may not split the purchase of services into smaller contracts below this ceiling.

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

The travel costs and costs of stay related to subcontracted service providers (subject to prior written authorization by the Executive Agency) have to be declared under the “other costs” budget heading and justified and documented in analogy to the requirements provided for staff members.

### PLEASE NOTE:

**Should you need to subcontract a part of the work, it is of UTMOST IMPORTANCE to get in contact with the coordinator and clarify all aspects BEFORE the award of any contract!**

### Checklist for Other costs / Subcontracting

#	Statement	Supporting Documents	Done?
47	All issues and procedures regarding <b>subcontracting</b> or “ <b>other costs</b> ” have been discussed and clarified with the coordinator, <u>BEFORE</u> the award of any contract.		<input type="checkbox"/>
48	Each supporting document should state the text “ <b>True copy of the original</b> ”, the project reference number <b>544261-TEMPUS-1-2013-1-BE-TEMPUS-SMGR</b> , the acronym <b>ESPAQ</b> and possibly the reference to the relating <b>Work Programme’s activity</b>		<input type="checkbox"/>
49	<b>All contracts</b> for each reported expense occurred have been provided	a) <b>A certified copy of all contracts</b> has been sent per email. The signature has been inserted with a blue pen b) <b>The most important info</b> has been <b>highlighted</b> in the document and <b>translated</b> into English	<input type="checkbox"/>  <input type="checkbox"/>



#	Statement	Supporting Documents	Done?
50	All invoices for each reported expense occurred have been provided	a) A certified copy of all invoices has been sent per email. The signature has been inserted with a blue pen b) The most important info has been highlighted in the document and translated into English	<input type="checkbox"/>   <input type="checkbox"/>
51	In case of subcontracting exceeding a total value of EUR 10 000 a prior written approval has been obtained from the coordinator		<input type="checkbox"/>
52	If the threshold of EUR 25 000 has been exceeded, documentation on the tendering procedure and three quotations have been provided (certified copies)		<input type="checkbox"/>
53	All bank transfers for each reported expense occurred have been provided	A certified copy of the official documents has been sent per email. The signature has been inserted with a blue pen	<input type="checkbox"/>
54	For invoices in a currency other than euro the equivalent amount in EURO has been indicated on the invoice, applying the EXCHANGE RATE according to art. I.10.2 of the GA.		<input type="checkbox"/>



### VAT DECLARATION FORM

#	Statement	Supporting Documents	Done?
55	<b>All yellow parts</b> in the “VAT declaration form” have been filled in and the form <u>has been printed on the letterhead of my organization, as well as signed and stamped by the appropriate person</u>	<b>A certified copy</b> of the completed document has been sent per email	<input type="checkbox"/>

### INELIGIBLE COSTS

According to point 10 of the “Guidelines for the Use of the Grant” (p. 11), the following costs are considered ineligible:

- return on capital;
- debt and debt service charges;
- provisions for losses or potential future liabilities;
- interest owed;
- doubtful debts;
- exchange losses;
- deductible VAT (see also point 10.3 of these Guidelines);
- costs declared by a beneficiary and covered by another action or work programme receiving a European Union grant;
- excessive or reckless expenditure;
- equipment such as: furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems;
- hospitality costs;
- costs related to the use of materials (computer, laboratory, library, etc.) incurred by universities, institutions, industries or companies when hosting staff;
- registration fees for courses, seminars, symposia, conferences, congresses;
- costs of premises (purchase, rent, heating, maintenance, repairs etc.). Renting of premises is only possible for specific dissemination events with prior written approval from the Agency;
- costs linked to the purchase of real estate;
- expenses for activities - and related travel - that are not carried out on the premises of the project beneficiaries (see Annex V of the Grant Agreement), unless listed as an eligible activity in these guidelines or explicit prior authorisation has been granted by the Agency;
- expenses incurred outside the eligibility period;
- contributions in kind.

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