



Education, Audiovisual and Culture Executive Agency

Tempus

24. 07. 2009

Brussels,  
EACEA/P10/JK D(2009) 303710

**Information letter for beneficiaries of a Tempus grant awarded under the first Tempus IV Call for proposals launched in 2008**

Re: Tempus IV - first Call for proposals N° EAC/04/2008: simplification of the requirements for the financial reporting

Dear Madam, dear Sir,

As you will know, the management of the Tempus programme was transferred to the Education, Audiovisual and Culture Executive Agency on 1 April 2009. The Agency intends to simplify the management of Community programmes as much as possible, especially with regard to financial aspects. The first step in this direction has been to simplify the procedures connected to the report and financial statements to be sent with the final report and request for payment of the balance.

Until now, the contractual rules under Annex IV of the grant agreement stipulated that the beneficiary sends a detailed list of invoices for each type of direct eligible expense and a copy of all supporting documents - invoices, staff conventions, travel tickets, copy of comparable offers for the purchase of equipment over a certain threshold, etc.

We have decided to replace these procedures with a more flexible approach, which will now apply to your project. We attach a copy of the updated Annex IV, which replaces the previous version and now forms an integral part of your Grant Agreement. The new procedures are as follows:

**With the final report, beneficiaries are now required to provide the following financial accounts and supporting documents:**

- The financial statement and request for payment of the balance.
- A detailed list of the invoices (financial statements) validated and signed for each type of direct eligible cost. Beneficiaries must also indicate, in the space provided on the invoice lists for equipment and for sub-contractors, the name of firms/organisations/experts consulted for spends over EUR 25 000. Executive Agency staff will examine these lists in detail to verify the eligibility of the expenses. If there are doubts on any particular point, the Agency will request that all the supporting documents be forwarded.
- Copy of invoices are required **only** for (1) equipment, when the cost is greater than EUR 25 000, and (2) subcontractors (under heading 'staff costs') whether academic or administrative (individuals, companies, institutions) when the cost is greater than EUR 25 000.

Education, Audiovisual and Culture Executive Agency (EACEA) - Tempus Unit (P10)  
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Beneficiaries should not send copies of other invoices, staff conventions, individual mobility reports or supporting documents as travel tickets. Such documents (originals or certified copies) should be retained with the project accounts.

Please also note that:

- The persons responsible for the project management at beneficiary institutions must sign the lists of invoices. The declaration of accuracy of technical and financial reports must be validated and signed by the legal representative.
- If the Executive Agency deems it necessary, copies of invoices and other supporting documents not required with the final statement will be requested and examined in detail.
- These proposed simplifications will be accompanied by a rigorous audit policy carried out on behalf of the Executive Agency, mainly by increasing the number of audit missions. See also Article II.19 of your grant agreement.

Please find attached a summary table of the documents to be retained and those to be sent with the final report and payment of the balance of the grant, as well as an updated version of Annex IV of the Grant Agreement. This document, and the arrangements for submitting interim and final reports, will soon be available on the following website: [http://eacea.ec.europa.eu/tempus/index\\_en.htm](http://eacea.ec.europa.eu/tempus/index_en.htm).

Finally, to facilitate and speed up the examination of the interim report and likewise the final report and request for payment of the balance of the grant, please send us a paper copy - providing an original signature - by post and an electronic copy of these documents to the following e-mail address: [EACEA-Tempus-Project-Management@ec.europa.eu](mailto:EACEA-Tempus-Project-Management@ec.europa.eu)

Thank you for your cooperation.



Klaus HAUPT  
Head of unit

**Annexes:**

- Summary table of the documents to be retained and those to be sent
- Updated version of Annex IV of the Grant Agreement

**SUMMARY TABLE OF THE DOCUMENTS TO BE RETAINED AND  
OF THE DOCUMENTS TO BE SENT TOGETHER WITH THE FINAL REPORT  
AND REQUEST FOR PAYMENT OF THE BALANCE OF THE GRANT**

TYPE OF COST	DOCUMENTS TO RETAIN	DOCUMENTS TO SEND
<b>STAFF COSTS</b>	<p>A convention (Annex IV/1) duly filled in for each person employed by the project or, in the case of industry/enterprise or an external institution, a sub-contract and invoice.</p> <p>For a sub-contract exceeding EUR 25 000, documentation on the tendering procedure (including at least three offers).</p> <p>For staff performing both administrative and academic tasks, a separate convention for each type of activity.</p> <p>For replacement costs, confirmation from the Member State institution that the vacated role was filled for the period in question, together with a duly filled out convention for each replacement member of staff.</p>	<p>For an individual sub-contractor, industry/enterprise or an external institution that has been paid more than EUR 25 000, copies of the sub-contract and invoice must be sent as supporting documents.</p> <p>NB: When the total value of the invoice is greater than EUR 25 000, the beneficiary must indicate the name of companies / organisations / experts consulted, in the space provided on the list of invoices for subcontractors. The beneficiary may not split the purchase of services into smaller contracts with individual amounts lower than this threshold.</p>
<b>TRAVEL AND ACCOMMODATION COSTS</b>	<p>Individual mobility reports (Annex IV/2) together with all copies of travel tickets, boarding passes, invoices, receipts or, if travelling by car, a copy of the internal rules on reimbursement paid per km. When travel costs are shared (coach), the supporting documentation (invoice) for the group should be provided and each individual should report on his/her share of the hire costs in the individual mobility report (Annex IV/2).</p>	<p>None</p>
<b>EQUIPMENT</b>	<p>All invoices for all equipment purchased, plus three estimates /offers for purchases exceeding EUR 25 000.</p>	<p>Copy invoices for equipment with a total value exceeding EUR 25 000.</p> <p>NB: When the total value of the invoice is greater than EUR 25 000, the beneficiary must indicate the name of firms</p>

		consulted, in the space provided on the list of invoices for equipment. The beneficiary may not split the purchase of equipment into smaller contracts with individual amounts lower than this threshold.
<b>PRINTING AND PUBLICATION COSTS</b>	All invoices	None
<b>OTHER COSTS</b>	Invoices, bank statements	None

Revised version of  
**ANNEX IV**

of the Grant Agreement for joint projects and structural measures following the adoption of a simplified approach for Financial statements (June 2009)

**Guidelines for the use of the grant  
Tempus IV (first call for proposals n°  
EAC/04/2008)**

**GENERAL CONDITIONS**

**1. COMPOSITION AND MODIFICATION OF THE PARTICIPATING INSTITUTIONS**

Institutions or individuals from the following countries may participate in Tempus projects as partners but only on a self-financing basis: Turkey, the EFTA countries (Iceland, Liechtenstein, Norway and Switzerland).

Any proposed modification to the project partnership must be signalled and requires prior approval from the Education, Audiovisual & Culture Executive Agency. The following requirements are necessary for the different modifications to the project partnership:

- Addition of a new partner requires specific endorsement from the new partner, signed by the legal representative, and acceptance letters from all other partners signed by their contact persons. These should be forwarded by the beneficiary institution with the request.
- Withdrawal of a partner requires written explanation from the beneficiary institution and a withdrawal letter from the withdrawing partner, signed by the legal representative. Where the minimum partnership requirements are no longer fulfilled, the Education, Audiovisual & Culture Executive Agency reserves the right to decide on the continuation of the agreement.
- Changes of contact person for the beneficiary institution require written confirmation signed by the new contact person, the legal representative and the former contact person of the beneficiary institution.

**2. SUPPORTING DOCUMENTS**

2.1 Readable copies of all required supporting documents listed below must be sent with the submission of the Final report on the action's implementation and financial statement. Only these supporting documents will be taken into consideration. However, if there are doubts on any particular point, the Agency will request that all the supporting documents be forwarded.

2.2 Submitting the required supporting documents is an integral part of the agreement obligations and failure to submit one or more documents may lead to a request for reimbursement of the corresponding expenses.

**BUDGETARY HEADINGS**

**3. STAFF COSTS**

3.1 The grant may be used to cover the costs of staff for all partners when they are performing **administrative** or **academic** tasks which are directly necessary to the achievement of the objective of the project, and on the condition that their salary for the same tasks is not covered by another source.

Salaries and fees may not exceed local rates; this applies both to European Union and Partner Countries. Staff costs must correspond to the employing institution's usual policy on remuneration, comprising actual salaries plus social security charges and other statutory costs included in the remuneration. Non statutory costs are excluded. Moreover, additional hours will be financed at the normal hourly rate and not at any higher rate. Staff costs should be calculated on the basis of the task performed and not on the status of the person. Reference rates for daily staff costs are indicated in Annex 3 of these guidelines. The rate for the country in which the partner organisation is registered will be applied, independently of where the tasks are executed. Higher rates may be applied where this is common practice and can be duly justified by supporting documents (for example, a payslip proving that a higher wage was paid to the person concerned for a previous or similar post).

### 3.2 Replacement Costs (for European Union Member States only)

The grant may be used to cover the personnel cost of replacing European Union Member State academic staff and experts who are on a teaching mission/training assignment in the partner countries for a minimum continuous period of one month and up to a maximum of ten months. Costs can only be covered when the staff members have actually been replaced for the period of time in question. Supporting documents to this effect must be retained with the project accounts.

Replacement costs must correspond to the employing institution's usual policy on remuneration, comprising actual salaries plus social security charges and other statutory costs included in the remuneration. Non-statutory costs are excluded. Reference rates for daily costs are provided in Annex 3 of these guidelines. The rate of the country in which the person is replaced will be applied. Higher rates may be applied where this is common practice and can be duly justified by supporting documents (for example, a payslip proving that a higher wage was paid to the person concerned for a previous or similar post).

3.3 A duly filled in convention (Annex 1 of these guidelines) for each person employed by the project or, in the case of industry/enterprise or an external institution, a sub-contract and invoice must be attached to the project accounts and retained by the beneficiary as supporting documents. For sub-contracting above EUR 25 000, documentation on the tendering procedure must also be retained by the beneficiary. The convention must be signed by the person concerned and signed and stamped by the person responsible in the institution where this person is normally employed. For staff performing both administrative and academic tasks a separate convention must be signed for each type of activity.

#### **The following documents must be provided as supporting documents to accompany the financial statement for claiming the payment of the balance:**

For an individual sub-contractor, industry/enterprise or an external institution that has received more than EUR 25 000, copies of the sub-contract and invoice must be sent as supporting documents.

NB: In the financial statements, the beneficiary must indicate, in the space provided on the list of invoices for subcontractors, the names of companies/organisations/experts consulted (minimum 3) when the total value of the invoice is greater than EUR 25 000. The beneficiary may not split the purchase of services into smaller contracts with individual amounts lower than this threshold.

Copies of invoices, payslips and other documents should not be sent with the final financial statement.

At this stage, the services of the Education, Audiovisual & Culture Executive Agency will take note of the expenses for which copies of supporting documents are not required on the basis of financial statements (lists of expenses) sent by the beneficiary (See Annex III - "Final implementation report, summary report for publication and financial statement"). Executive Agency staff will examine these lists in detail to verify the eligibility of expenses. If there are doubts on any particular point, the Agency will request that all the supporting documents be forwarded.

**For replacement costs**, a confirmation of employment for the time involved from the European institution needing the replacement, together with a duly filled in convention for each replacement member of staff must be retained with the project accounts. The convention must be signed by the person concerned, then signed and stamped by the responsible person in the institution where this person is normally employed.

#### 4. TRAVEL COSTS AND COSTS OF STAY

4.1 The grant awarded for travel costs and costs of stay is stated in Annex II of the Grant Agreement.

4.2 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. Arrangements for personal insurance fall under the responsibility of the participating institutions.

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

#### 4.4 Beneficiaries (staff)

Only people under official contract in the participating institutions, experts or subcontractors may benefit from the mobility grant.

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

- University teachers and trainers or trainers from enterprises and other institutions.
- Officials and administrators, non-teaching university staff or staff from enterprises or other institutions participating in the project.
- Experts included in the partnership
- Subcontractors

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

##### 4.4.1 Eligible activities

- Teaching/training assignments for European Union staff/trainers in the Partner Country university or institution or vice versa;
- Re-training and update courses for staff from the Partner Country universities/institutions;
- Practical placements in companies, industries and institutions for teaching/administrative staff and trainees from the Partner Country institutions;
- Management and coordination meetings in the European Union or Partner Country/ies for coordination, planning, monitoring and quality control activities;
- Intensive and strictly targeted (re-)training courses in a specific subject area, including language training for a well-defined target group of teaching/administrative staff from the Partner Country in the Partner Country itself wherever possible. If not, the language training should be combined with other mobility;
- Visits for dissemination purposes to other parties in the Partner Countries (other educational institutions, regional education authorities, business community, institutions), including (re-) training provided in the Partner Country and the organisation of workshops.

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

##### 4.4.2 Eligible expenses for staff travel costs

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

- Reimbursement is based on real costs, independent of the means of travel chosen (rail, bus, taxi, plane, hire car); partners are required to use the cheapest means of travel (e.g. Apex tickets for air travel and to take advantage of reduced fares; where this is not the case a full explanation should be provided).
- The travel cost for a journey should include all costs and means of travel from the point of departure to the point of arrival (and return) and may include visa fees, travel insurance and cancellation costs.
- Expenses for private car travel (private or company cars), where substantiated and where the price is not excessive, will be refunded as follows (whichever the cheaper option):
  - either a rate per km in accordance with the internal rules of the organisation concerned up to a maximum of EUR 0.22;

- or the price of a rail, bus or plane ticket (see first bullet point above); only the price of one ticket will be reimbursed, irrespective of the number of people travelling in the same vehicle.
- For hire cars (maximum category B or equivalent) or taxis:
  - the actual cost where this is not excessive if compared to other means of transport (also taking into account factors such as time of day or excessive luggage)
  - reimbursement will be made for the real cost of car hire, irrespective of the number of people travelling in the same vehicle.
- Costs related to entry visas and related obligatory insurances should also be listed under this heading.

#### 4.4.3 Eligible expenses for staff costs of stay

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

The following **ceilings in euro** apply per person:

<b>Duration</b>	<b>Costs of stay for international mobility</b>	<b>Costs of stay for Partner Country staff within their own country</b>
1 day	150	80
2 days	292	150
3 days	434	220
4 days	576	290
5 days	718	360
6 days	860	430
1 week	1 000	500
2 weeks	1 600	800
3 weeks	2 100	1 000
4 weeks	2 500	1 250
Additional weeks	300	150

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

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

For example: For an international mobility of 17 days: (3 weeks) 2 100 – (2 weeks) 1 600 = 500. Divided by 7 = 71.43. The costs of stay can be 1 600 + (3 x 71.43) = EUR 1 814.29 maximum

Except in the case of a **national law** to the contrary, participating institutions should not suspend payment of normal salaries to their staff during time spent travelling within the framework of the Tempus project.

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

Copies of the documents mentioned above should not be sent with the final financial statement.

Initially, the services of the Education, Audiovisual & Culture Executive Agency will take note of the expenses for which copies of supporting documents are not required on the basis of the financial statements (lists of expenses) sent by the beneficiary (See Annex III - "Final implementation report, summary report for publication and financial statement"). Executive Agency staff will examine these



lists in detail to verify the eligibility of expenses. If there are doubts on any particular point, the Agency will request that all the supporting documents be forwarded.

#### 4.5 Beneficiary (students)

Student travel grants may only be used for travel directly related to the project objective. The study period or practical placement abroad should form an integral part of the student's study and should be recognised as part of his/her home degree or qualification.

Only the following **types of students** can benefit from a grant for travel costs and costs of stay:

- Undergraduate students (having completed at least two years of study);
- Graduate, postgraduate and doctoral students undertaking a further study programme.

##### 4.5.1 Eligible activities for students

Grants may be awarded for the following types of activities for a minimum period of two weeks and up to a maximum of three months:

- study periods carried out at a partner institution in a European Union Member State for Partner country students or in a Partner country for European Union students;
- Practical placements with a minimum duration of one month in companies, industries or institutions in a European Union Member State for Partner country students or in a Partner country for European Union students. Practical placements for Partner country students can also be carried out in their own country;
- participation in intensive courses with a minimum duration of 15 days for Partner Country students at postgraduate level (strictly targeted training in a specific subject area for a well defined target group), carried out by a partner institution in a European Union Member State. ;
- participation of Partner Country and European Union student representatives in targeted mobility within the project.

Prior written authorisation from the Education, Audiovisual & Culture Executive Agency is required if the recipient of the mobility grant intends to carry out activities not described above.

##### 4.5.2 Eligible expenses for student travel costs

Student travel costs cover transport costs at national and international level. For the estimated budget the partnership should calculate the total amount required for travel costs, based on the number of student mobility flows planned in the project application.

Only actual travel costs will be eligible.

Efforts should be made to make low cost travel arrangements for students.

- Costs may be claimed only for student mobility directly connected to **specific** and clearly **identifiable** project-related activities.
- Reimbursement is based on real costs, independent of the means of travel chosen (rail, bus, taxi, plane, hire car); partners are required to use the cheapest means of travel (e.g. Apex tickets for air travel and to take advantage of reduced fares; where this is not the case a full explanation should be provided).
- The travel cost for a journey should include all costs and means of travel from the point of departure to the point of arrival (and return) and may include visa fees, travel insurance and cancellation costs.
- Expenses for private car travel (private or company cars), where substantiated and where the price is not excessive, will be refunded as follows (whichever the cheaper option):
  - either a rate per km in accordance with the internal rules of the organisation concerned up to a maximum of EUR 0.22;
  - or the price of a rail, bus or plane ticket (see first bullet point above); only the price of one ticket will be reimbursed, irrespective of the number of people travelling in the same vehicle.
- For hire cars (maximum category B or equivalent) or taxis:
  - the actual cost where this is not excessive if compared to other means of transport (also taking account factors such as time of day or excessive luggage)

Reimbursement will be made for the real cost of car hire, irrespective of the number of people travelling in the same vehicle.

- Costs related to entry visas and related obligatory insurances should also be listed under this heading.

#### 4.5.3 Eligible expenses for student costs of stay

This budget heading is meant to provide each person participating in a mobility scheme with an allowance to cover costs for subsistence, accommodation, local and public transport, personal insurance (health insurance) and so on.

The following **ceilings** per month, in euro, apply per person:

<b>Duration</b>	<b>Costs of stay in the European Union</b>	<b>Costs of stay in the Partner Country</b>
Per month (30 days)	1 200	800

The calculation of costs for stays falling between full month durations should be proportionate with the monthly amount indicated above. For example: 17 days costs of stay in the EU = (EUR 1 200:30) x 17 days = EUR 680 maximum.

#### 4.5.4 Institutional costs

For **study periods abroad for a maximum of 3 consecutive months** per student, the host university can claim institutional costs to cover any eligible costs incurred by the host university as a result of receiving students from abroad. Only students benefiting from a travel costs and costs of stay grant paid from the Tempus grant can be considered for institutional costs.

For a mobility to the European Union: EUR 200 for 1 month, EUR 350 for 2 months and EUR 500 for three months.

For a mobility to the Partner Country: EUR 70 for 1 month, EUR 140 for 2 months and EUR 200 for three months.

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

Copies of the documents mentioned above should not be sent with the final financial statement.

At this stage, the services of the Education, Audiovisual & Culture Executive Agency will take note of the expenses for which copies of supporting documents are not required on the basis of the financial statements (lists of expenses) sent by the beneficiary (See Annex III - "Final implementation report, summary report for publication and financial statement"). Executive Agency staff will examine these lists in detail to verify the eligibility of expenses. If there are doubts on any particular point, the Agency will request that all the supporting documents be forwarded.

## 5. EQUIPMENT

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

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

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

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

5.3 For Structural Measures, equipment may be purchased for the Partner Country universities or for any other Partner Country institution or organisation included in the partnership.

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

5.5 Equipment purchased and provision of services in the Partner Countries are exempt from taxes (including VAT), duties and charges (such as customs and import duties), if a Common Framework agreement ("Financing agreement") has been signed between the European Commission and the Partner Country.

An exemption certificate is provided to the beneficiary institution. The relevant National Tempus Office and Department of Taxes and Custom Duties of the Ministry of Finance in the Partner Country where the purchase is being made can be contacted to provide the necessary information and documents.

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

5.6 The following supporting documents should be **retained with the project accounts**: invoices for all equipment purchased and three offers for the purchase of equipment exceeding EUR 25 000. Please note that order forms, pro-forma invoices, offers or estimates are not considered as supporting documents.

5.7 **The following documents must be provided as supporting documents to accompany the financial statement for claiming the payment of the balance:**

A copy of invoices for equipment with a total value exceeding EUR 25 000.

NB: the beneficiary must indicate the name of firms consulted (minimum 3), in the space provided on the list of invoices for equipment, when the total value of the invoice is greater than EUR 25 000. The beneficiary may not split the purchase of equipment into smaller contracts with individual amounts lower than this threshold.

Copies of invoices, payslips and other documents mentioned under 5.6 above should not be sent with the final financial statement.

At this stage, the services of the Education, Audiovisual & Culture Executive Agency will take note of the expenses for which copies of supporting documents are not required, as well as of the names of the firms consulted when the total value of the invoice is greater than EUR 25 000, on the basis of the financial statements (lists of expenses) sent by the beneficiary (See Annex III - "Final implementation report, summary report for publication and financial statement"). Executive Agency staff will examine these lists in detail to verify the eligibility of expenses. If there are doubts on any particular point, the Agency will request that all the supporting documents be forwarded.

## 6. PRINTING AND PUBLISHING COSTS

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

6.2 The following supporting documents should be **retained with the project accounts**: all invoices.

6.3 **No supporting documents should be sent with the financial statement for claiming the payment of the balance.**

Copies of the invoices mentioned under point 6.2. above should not be sent with the final financial statement.

Initially, the services of the Education, Audiovisual & Culture Executive Agency will take note of the expenses for which copies of supporting documents are not required on the basis of the financial statements (lists of expenses) sent by the beneficiary (See Annex III - "Final implementation report, summary report for publication and financial statement"). Executive Agency staff will examine these lists in detail to verify the eligibility of expenses. If there are doubts on any particular point, the Agency will request that all the supporting documents be forwarded.

## 7. OTHER COSTS

7.1 This category covers any other expenses necessary for the implementation of the project which do not clearly fit into other budget headings, such as renting of premises for dissemination events (only with prior written approval), inter-project coaching, bank charges including bank guarantee charges where requested by the Education, Audiovisual & Culture Executive Agency, external language courses and external translation services.

Exchange losses are not eligible costs and exchange gains are considered as interest and should be reimbursed.

7.2 The following supporting documents should be **retained with the project accounts**: invoices and bank statements.

7.3 **No supporting documents should be sent with the financial statement for claiming the payment of the balance.**

Copies of the invoices and bank statements mentioned under point 7.2. above should not be sent with the final account.

At this stage, the services of the Education, Audiovisual & Culture Executive Agency will take note of the expenses for which copies of supporting documents are not required on the basis of the financial statements (lists of expenses) sent by the beneficiary (See Annex III - "Final implementation report, summary report for publication and financial statement"). Executive Agency staff will examine these lists in detail to verify the eligibility of expenses. If there are doubts on any particular point, the Agency will request that all the supporting documents be forwarded.

## 8. INDIRECT COSTS

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

8.2 The total expenses for indirect costs may not exceed a flat-rate of 7% of the total eligible direct costs. No supporting documentation is required. No co-financing is permitted under this heading.

## 9. CO-FINANCING

As set out in the grant agreement, the maximum Community contribution may not exceed 95% of the total eligible direct costs as established on completion of the action. In accordance with the grant agreement, the final amount of the Community grant will therefore be determined only at the end of the project. The remaining costs, equivalent to at least 5% of the total eligible direct costs and identified in the estimated budget of the action contained in Annex II as "Project Finance A. Co-financing", must be financed from sources *other* than the European Community and proof of expenditure must be retained with the project accounts in all cases. The supporting documents to justify the co-financing should be the same as those provided/retained for costs covered by the Community grant.

### **Annexes**

- Annex IV/1      Convention for Staff Costs
- Annex IV/2      Individual mobility report for Travel Costs and Costs of Stay
- Annex IV/3      Reference daily rates for EU and Partner Country Staff Costs

**CONVENTION for Staff Costs**

**Annex IV/1**

**Ref. No.....**

**Tempus Project No. ....**

The reference number must correspond to the progressive numbering indicated in the Financial Statements of the Final Report

**BETWEEN** .....

Hereinafter "the Institution"

**AND** Name: ... ..  
Address: .....

Hereinafter "the Service Provider"

**THE FOLLOWING HAS BEEN AGREED:**

1. The Institution is a member of the partnership for the above-mentioned project
2. The Institution and Service Provider agree that the Service Provider shall work on this project and perform the following duties during the project's eligibility period

<i>dd/mm/yy</i>	<i>dd/mm/yy</i>	<i>(No of days)</i>
<b>FROM</b>	<b>TO</b>	<b>Duration in days:</b>
<b>Duties (See Annex IV/3):</b>		
Manager		
Researcher, Teacher, Trainer		
Technical staff		
Administrative staff		

Please describe the specific duties:

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

3. Under no circumstances may salaries and fees exceed local rates of the home country. Fees and salaries should be calculated on the basis of the task performed and not on the status of the person.
4. The cost to be borne by the Tempus grant/or co-financed is calculated as follows:

Number of days devoted to the project (as mentioned above)	<b>No of days</b>	
Gross salary/fee per day in EUR (refer to Annex IV/3)	<b>EUR/day</b>	
<b>Total cost (Tempus + co-financing)*</b>	<b>EUR</b>	
* Please specify in the corresponding financial tables of the Final Report the amount paid by Tempus and the amount co-financed		

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

Done at ..... on .....

Institution..... Service Provider.....

Signature and Stamp of the Institution

**INDIVIDUAL MOBILITY REPORT for Travel Costs and Costs of Stay**

**Annex IV/2**

**Ref. No.....**

**Tempus Project No. ....**

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

*To be completed by each recipient of a Tempus mobility grant.*

*To be returned to the beneficiary institution together with readable copies of all travel tickets, boarding passes and other supporting documents.*

**PERSONAL DATA**

Surname: ..... Forename: .....

Sex: ..... Nationality: .....

Home institution: .....

Staff position/student year of study at home institution: .....

Host institution(s): .....

**TYPE OF ACTIVITY FOR WHICH GRANT WAS RECEIVED**

*Tick as appropriate. If activities were combined, please list them in order of priority*

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

**TEMPUS GRANT FOR TRAVEL COSTS AND COSTS OF STAY**

	<u>Amount in Euro</u>
④ Costs of Stay (amount received by the recipient of the mobility grant)	
④ Travel Costs	
<b>④ TOTAL TRAVEL AND COSTS OF STAY (Tempus + co-financing)*</b>	
* Please specify in the corresponding financial tables of the Final Report the amount paid by Tempus and the amount co-financed	

**PERIOD SPENT ABROAD**

From:	To:	Duration in days:

**DESCRIPTION OF ACTIVITY PERFORMED**

*Please give a brief description of the activities performed during the mobility.*

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

**I hereby declare the receipt of the mobility grant:**

Date:

Signature:

**Staff Costs - Reference daily rates for EU staff (in EUR) (gross rates)**

<b>Country</b>	<b>Manager</b>	<b>Researcher Teacher Trainer</b>	<b>Technical staff</b>	<b>Administrative staff</b>
Belgique/Belgie - BE	297	254	205	160
Bulgaria- BG	62	56	43	29
Ceska Republika - CZ	114	114	82	59
Danmark - DK	386	331	269	211
Deutschland - DE	286	248	200	154
Eesti - EE	93	84	59	42
Ellas - EL	211	180	147	115
Espana -ES	233	209	161	113
France - FR	335	283	185	141
Ireland - IE	378	329	275	201
Italia - IT	448	262	178	147
Kypros - CY	240	211	131	89
Latvija - LV	103	84	67	45
Lithuania - LT	81	69	53	37
Luxembourg - LU	389	334	271	211
Magyarország - HU	112	97	74	42
Malta - MT	102	93	72	52
Nederland - NL	301	263	208	163
Österreich - AT	331	255	189	157
Polska - PL	127	105	81	59
Portugal - PT	144	127	94	62
Rumania- RO	122	94	74	46
Slovenija -SI	199	179	144	91
Slovensko -SK	105	94	75	61
Suomi - FI	285	204	168	141
Sverige - SE	399	341	280	216
United Kingdom - UK	371	349	245	177



**Staff Costs – Reference daily rates for Tempus partner country staff (in EUR) – gross rates**

Country		Manager	Researcher Teacher Trainer	Technical staff	Administrative staff
<b>Western Balkans</b>					
Albania	AL	52	40	21	16
Bosnia and Herzegovina	BA	75	64	50	35
Croatia	HR	180	155	73	63
former Yugoslav Republic of Macedonia	MK	78	76	28	47
Kosovo <sup>1</sup>	1244	100	80	30	25
Montenegro	ME	95	75	45	40
Serbia	RS	65	40	35	35
<b>Southern Neighbouring Area</b>					
Algeria	DZ	62	55	40	12
Egypt	EG	130	115	90	70
Israel	IL	321	221	166	106
Jordan	JO	151	111	76	50
Lebanon	LB	210	190	90	50
Morocco	MA	200	150	100	70
Palestinian Authority	PS	130	130	88	88
Syria	SY	45	40	30	16
Tunisia	TN	70	80	30	30
<b>Eastern Neighbouring Area</b>					
Armenia	AM	35	30	20	15
Azerbaijan	AZ	35	30	25	20
Belarus	BY	50	26	18	15
Georgia	GE	36	30	25	20
Moldova	MD	55	45	35	25
Russian Federation	RU	175	151	110	67
Ukraine	UA	124	112	86	62
<b>Central Asia</b>					
Kazakhstan	KZ	125	110	90	65
Kyrgyzstan	KG	42	36	30	24
Tajikistan	TJ	40	35	30	20
Turkmenistan	TM	25	20	20	15
Uzbekistan	UZ	50	40	30	25

**Gross rates:** include all taxes and social contributions

**Staff categories** according to the International Standard Classification of Occupations (ISCO-88 (COM)) and defined in the tables as follows:

**Manager**

This staff category includes legislators, senior officials and managers (Staff Category 1 of the ISCO<sup>2</sup>-88 (COM)).

**Researcher, Teacher, Trainer**

This staff category includes science, health, teaching and other professionals (Staff Category 2 of the ISCO-88 (COM)).

**Technical staff**

This staff category includes technicians and associate professionals (Staff Category 3 of the ISCO-88 (COM)).

**Administrative staff**

This staff category includes office and customer service clerks (Staff Category 4 of the ISCO-88 (COM)).