

Strengthening Teaching Competences  
in Higher Education  
in Natural and Mathematical Sciences



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# Financial reporting

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Kick-off Meeting, Niš, January 15-17, 2019

# Key players

## ➤ Consortium:

- 1 contractor – P1 - University of Nis (UNI)
- 10 partners

### EU

- ❖ P7- UNIVERSITY OF OVIEDO (Spain)
- ❖ P8 - MATEJ BEL UNIVERSITY BANSKA BYSTRICA (Slovakia)
- ❖ P9 - GHENT UNIVERSITY (Belgium)
- ❖ P10 - UNIVERSITY OF GRANADA (Spain)
- ❖ P11 - UNIVERSITY OF OSTRAVA (Czech Republic)



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# Key players

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## WB

- ❖ P2 - UNIVERSITY OF BELGRADE (Serbia)
- ❖ P3 - UNIVERSITY OF NOVI SAD (Serbia)
- ❖ P4 - UNIVERSITY OF KRAGUJEVAC (Serbia)
- ❖ P5 - EQEREM CABEJ UNIVERSITY GJIROKASTER (Albania)
- ❖ P6 - FAN S. NOLI UNIVERSITY KORCE (Albania)



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# Budget

## TeComp Budget Info

The grant shall be of a maximum of **EUR 941,370.00** and shall take the form of:

Staff costs:	<b>370.285 EUR</b>
Travel costs:	<b>86.645 EUR</b>
Costs of stay	<b>178.440 EUR</b>
Equipment costs:	<b>260.000 EUR</b>
Subcontracting:	<b>46.000 EUR</b>

Total project expenditures: **941.370 EUR**



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## Eligible costs

### *Budget headings*

Our budget is divided in the next five categories i.e., budget lines:

- I – Staff Costs
- II/ III - Travel costs and Costs of stay
- IV - Equipment costs
- V - Subcontracting



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# Staff Costs - Supporting documents



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*To keep with project accounts (requested in case of financial check):*

- **JOINT DECLARATION (ANNEX II)** for each person employed **ORIGINAL**
- **TIME-SHEETS** (attached to each staff convention), indicating number of days worked for corresponding month/year, description of tasks , outputs produced and related work package **ORIGINAL**
- **ANY EVIDENCE** allowing to verify that declared workloads correspond to actual activities/outputs (e.g. attendance lists for lectures given, tangible outputs / products, salary slips, etc.) **Certified copy**
- **EMPLOYMENT CONTRACT** **Certified copy**
- **PROOF OF PAYMENT** (net + taxes) **Certified copy**
- **TAX STATEMENT** (if applicable by national law) **Certified copy**

# Staff cost Example



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Petar Petrovic – 1080 Eur for 10 manger days:

- Net 649.08
- Income tax 108
- Social security 322.92
- Gross 1080 Eur

Partner N°	Name of Partner (to encode in overview sheet)	Country (to encode in overview sheet)	Manager		
			Number of days	Unit cost per day	Total (EUR)
P1	University of Nis	Serbia	10.0	108.00	1,080.00

# Staff Costs - Supporting documents

## Staff Convention Form – Joint Declaration

- signed by task performer,
- signed and stamped by the person responsible (e.g. Rector, vice-rector)
- For different staff categories, **separate convention forms**

## Time sheet

- indicating date of the service provided
- indicating number of days worked
- indicating the task performed
- signed by task performer and by the person responsible



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# Travel costs and Costs of stay - Supporting documents



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

- **the journeys are directly connected to specific and clearly identifiable project-related activities**
- **the journeys actually took place (original boarding pass, original hotel invoices, attendance list, agendas, minutes of meetings, etc.).**

## Travel costs

Distance	Eligible cost
10 – 99 km	20 Eur
100 – 499 km	180 Eur
500 – 1999 km	275 Eur
2000 – 2999 km	360 Eur
3000 – 3999 km	530 Eur
4000 – 7999 km	820 Eur
8000 km and more	1100 Eur

## Costs of stay (120EUR per day)

No. of days	Eligible cost
1	120
2	240
3	360
4	480
5	600
6	720

## Travel costs and Costs of stay - Example

- Travel: Nis (RS) – Ostrava (CR), 4 days
- Distance: 774.90 km => **275 Eur**

Distance calculator

[http://ec.europa.eu/programmes/erasmus-plus/tools/distance\\_en.htm](http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm)

- Costs of stay: 4 days => **480 Eur**
- **Total amount is  $275+480=755$  Eur**
- **Each unit cost corresponds to a fixed amount in Euro per travel per person**



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## Travel costs and Costs of stay - Supporting documents

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- **individual travel report (ITR) - SIGNED & filled - ORIGINAL**
- **table of specification of travel and stay costs Certified copy**
- **travel order/decision (if applicable) Certified copy**
- **proof that the trip actually took place (e.g. travel tickets, boarding passes, invoices, receipts, attendance lists, agendas, etc) Certified copy**
- **proof of payment for travel costs (bank statement) Certified copy**
- **proof of payment for stay costs (bank statement) Certified copy**
- **proof of payment for taxes (if any) Certified copy**



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## Equipment - Supporting documents

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

- The declared costs are identifiable and verifiable, in **particular being recorded** in the accounting system of the Beneficiary
- The equipment is **properly registered** in the inventory of the institution concerned
- Documentation on the **tendering procedure Certified copy**
- The following should, however, be retained with the project accounts: **Invoice(s)** for all purchased equipment (please note that order **forms, pro-forma invoices**, quotations or estimates are not considered as proof of expenditure).  
**Certified copy**
- **VAT** exemption statement
- **Proof of payment** (bank statement) **Certified copy**
- **Contract with supplier** (certified copy)
- **NOTICE: All equipment must be Labelled with E+ stickers**

## Sub-Contracting- Supporting documents

### Realized by **University of Niš**

Typical activities which may be sub-contracted (provided they are not carried out by beneficiaries' staff):

- Evaluation activities and auditing
- IT courses
- Language courses
- Printing, publishing and dissemination activities
- Translation services
- Web design and maintenance



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## All costs - Supporting documents

Reimbursement basis	Budget Headings	Documents to retain with project accounts	Documents to be sent with the Final report
ACTUAL	Equipment	<ul style="list-style-type: none"> <li>▪ Invoices</li> <li>▪ Bank statements</li> <li>▪ Tendering procedure for expenses exceeding 25.000€</li> <li>▪ Proof that the equipment is recorded in the inventory of the institution</li> </ul>	<ul style="list-style-type: none"> <li>▪ Invoices and three quotations from different suppliers for expenses exceeding 25.000€</li> <li>▪ Any prior authorisation from the Agency</li> </ul>
	Subcontracting	<ul style="list-style-type: none"> <li>▪ Subcontracts</li> <li>▪ Invoices</li> <li>▪ Bank statements</li> <li>▪ Tendering procedure for expenses exceeding 25.000€</li> <li>▪ Tangible outputs/products*</li> </ul>	<ul style="list-style-type: none"> <li>▪ Subcontracts, invoices and three quotations from different suppliers for expenses exceeding 25.000€</li> <li>▪ Any prior authorisation from the Agency</li> </ul>
UNIT	Staff	<ul style="list-style-type: none"> <li>▪ Formal employment contract</li> <li>▪ Staff convention</li> <li>▪ Time sheets</li> <li>▪ Agendas*</li> <li>▪ Attendance / Participant lists*</li> <li>▪ Tangible outputs/products*</li> <li>▪ Minutes of meetings*</li> </ul>	<ul style="list-style-type: none"> <li>▪ <u>No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency</u></li> </ul>
	Travel and Costs of Stay	<ul style="list-style-type: none"> <li>▪ Individual Travel Report (ITR)</li> <li>▪ Invoices, receipts, boarding passes*</li> <li>▪ Agendas*</li> <li>▪ Attendance / Participant lists*</li> <li>▪ Tangible outputs/products*</li> <li>▪ Minutes of meetings*</li> </ul>	<ul style="list-style-type: none"> <li>▪ <u>No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency</u></li> </ul>

For all grants, a Certificate on the action's financial statements and underlying accounts ("Report of Factual Findings on the Final Financial Report – Type II") must be sent with the Final report (see Annex VII of the Agreement).

\* Example of supporting documents

## Financial report

- ▶ Financial table with declared costs per categories
- ▶ Updated cash flow tables
- ▶ Supporting documents for each cost incurred

\* All documents to be delivered in **hard copies** as originals or **certified copies** (true copy of the primary document = Signed+Stamped)

- ▶ **Financial report (Excel table)**
- ▶ [https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-higher-education\\_en](https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-higher-education_en)



# Financial report



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Key Action 2: Cooperation for innovation and the exchange of good practices Capacity Building in the field of higher education									
STATEMENT OF THE COSTS INCURRED AND REQUEST FOR PAYMENT (SECOND PRE-FINANCING)									
Project Number		to encode in the final financial statement sheet			Co-financing (for information only)		0.00		
Budget Spent (in EUR)									
12	1. Staff Costs		0.00	0.00	Amount of 1st Prefinancing		0.00		
			0.00	0.00	% Spent on 1st Prefinancing		0.00%		
			0.00	0.00	Eligible for 2nd Prefinancing		NO		
			0.00	0.00	Amount of 2nd Prefinancing		0.00		
17	A. Grant for Project Activities		0.00	0.00					
			0.00	0.00					
			0.00	0.00					
ANNEX VI - STATEMENT OF THE COSTS INCURRED (in EUR)									
	Country	PR/PA	1. Staff Costs	2. Travel Costs	3. Costs of Stay	4. Equipment Costs	5. Subcontracting Costs	Total Costs (in EUR)	
25	P3		-	-	-	-	-	-	
30	P8		-	-	-	-	-	-	
34	P12		-	-	-	-	-	-	
39	P17		-	-	-	-	-	-	

Instructions

Final financial statement

Costs incurred & 2<sup>nd</sup> Prefinancing

1. Staff costs

2-3. Travel Costs & Costs of Stay

4. Equipment Costs

5. Subcontracting Costs

Co-financing

Breakdown and Project Funding

Breakdown Staff and Travel Costs



# Rules for designation of reference numbers for supporting documents Coding JD and ITR documents



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## EXAMPLE 1:

If we have documents, referring to **Joint Declaration (JD)**, we use next approach for coding **Convention Staff** document (Annex II).

**P3 is a third participant of the project. In our case, that is University of Novi Sad.**

**P3 – JD – 001**

**P3-order number of participants**

**JD- JOINT DECLARATION (Staff Costs -Budget Headings)**

**001÷100 we use three or four digits, depending on how many of these documents you expect by the end of the project.**

## EXAMPLE 2:

If we have documents, referring to **Travel Costs and Costs of Stay**, we use next approach for coding **Individual Travel Report (ITR)** (Annex III):

**P3 – ITR – 001**

**P3-order number of participants**

**ITR- Individual Travel Report (Travel Costs and Costs of Stay-Budget Headings)**

**001÷100 we use three or four digits, depending on how many of these documents you expect by the end of the project.**



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ANNEX II

**JOINT DECLARATION JD - 001**

Ref. No. **PI JD - 001** Project No. ....

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

FROM .....  
Hereinafter "the Institution"

AND Name: .....  
Address: .....  
Hereinafter "the Staff member"

**THE INSTITUTION AND THE STAFF MEMBER HEREBY CERTIFY THAT:**

- The Institution is a member of the partnership for the above-mentioned project.
- The Staff member is either:  
- employed by the Institution YES/NO  
or  
- a natural person \*\* assigned to the project on the basis of a contract against payment YES/NO
- The Institution and Staff member agree that the Staff member has worked on this project and performed the following duties during the project's eligibility period.  
dd/mm/yy dd/mm/yy

FROM		TO	
------	--	----	--

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

4. Please complete the following information.

Staff category (Manager / Researcher, Teacher, Trainer / Technician / Administrative staff)	
Country of the Institution	
Number of days worked and charged to the project (according to time-sheet)	

5. This declaration does not alter in any way the employment conditions/assignment already existing between the Institution and the Staff member and is established solely for the purpose of justifying the Staff costs that the Institution will charge to the Erasmus+ Capacity Building in Higher Education grant.

Done in ..... Date .....

Name: .....

Function: .....

Institution ..... Staff member name: .....

Signature and Stamp of the Institution ..... Signature of the Staff member .....

\*The declaration must be signed by the person concerned, then signed and stamped by the person responsible in the Institution where this person worked for the project. The Institution must be a member of the partnership.

\*\* A natural person (individual) can be assigned to the action also on the basis of e.g. a civil contract, a free-lance contract, an expert contract, a service contract with self-employed person ("à la carte consultant) or a secondment to the Institution against payment. The costs of such natural persons working under the action may be assimilated to the costs of personnel, if:

- (i) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed); and
- (ii) the result of the work belongs to the Institution (unless exceptionally agreed otherwise); and
- (iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract within the institution

598434-EPP-1-2018-1-RS-EPPKA2-CBHE-JP

All documents to be delivered in hard copies

All these documents which regarding the Staff costs, Travel costs etc, should be scanned and posted on the project platform in the area that provided for this purpose



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Year		Month	Number of Days	Work Package	Description of tasks performed and outputs produced
58					
59					
60					
61					
62					
63					
64					
65					
66					
<b>Total days:</b>			<b>0</b>		

<sup>1</sup> Please refer to Section 3.3.1.1 (Staff costs) of the Guidelines for the Use of the Grant. Time-sheets have to be attached to each Joint Declaration.

Signature of the staff member : \_\_\_\_\_

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

D5

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**PROJECT TIMESHEET**

Add Row Delete Row

Project number : 598434-EPP-1-2018-1-RS-EPPKA2-CBHE-JP

Surname :

First Name :

Institution :

Country :

Position :

Staff Category <sup>1</sup> :



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All documents to be delivered in hard copies

**ANNEX III - INDIVIDUAL TRAVEL REPORT for travel costs and costs of stay**  
*To be filled in by each participant*  
*In case of circular/multiple travels, please fill in separate Individual Travel Reports.*

Ref. No. **P1-ITR-001** Project No. ....  
The reference number must be indicated in the final report

**(1) PERSONAL DATA**  
Surname: ..... Forename: .....  
Nationality: .....  
Home institution: .....  
Street position/student year of study at home institution: .....

**(2) TYPE OF ACTIVITY (Tick as appropriate)**

<b>STAFF</b>	<b>STUDENTS</b>
<input type="checkbox"/> Teaching/training assignment	<input type="checkbox"/> Study period
<input type="checkbox"/> Training and retraining purposes	<input type="checkbox"/> Participation in intensive courses
<input type="checkbox"/> Updating programmes and courses	<input type="checkbox"/> Practical placements, internships in companies, industries or institutions
<input type="checkbox"/> Practical placements in companies, industries and institutions	<input type="checkbox"/> Participation in short term activities linked to the management of the project
<input type="checkbox"/> Project management related meetings	
<input type="checkbox"/> Workshops and visits for result dissemination purposes	

**(3) DETAILS OF THE TRAVEL**

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

\*Please indicate period of travel from departure to return to place of origin  
\*\* If different from Home institution please enclose authorization from the Agency  
\*\*\*Travel distance in Km (Please use) using distance calculator: [https://ec.europa.eu/erasmus-plus-programme/erasmus-plus/tools/distance\\_en.html](https://ec.europa.eu/erasmus-plus-programme/erasmus-plus/tools/distance_en.html)  
from place of departure to location of activities

**(4) DETAILS OF THE ACTIVITY**

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

**SIGNATURE OF THE PARTICIPANT**  
I hereby declare that I have been carrying out the above-mentioned activities.

Date: ..... Signature: .....



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