

Guidelines for the Use of the Grant

(Tempus IV sixth call for proposals no. EACEA/35/2012)

GENERAL CONDITIONS

1. COMPOSITION AND MODIFICATION OF THE PARTICIPATING INSTITUTIONS

1.1 Institutions from the following countries may participate in Tempus projects but only on a self-financing basis: The former Yugoslav Republic of Macedonia, Turkey, the EFTA countries (Iceland, Liechtenstein, Norway and Switzerland).

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

- Addition of a co-beneficiary requires a mandate signed between the co-ordinator and the new co-beneficiary and acceptance letters from all other co-beneficiaries signed by the contact persons. These should be forwarded by the co-ordinator with the request.
- Withdrawal of a co-beneficiary requires written explanation from the co-ordinator and a withdrawal letter from the withdrawing co-beneficiary, 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 co-ordinator require written confirmation signed by the new contact person, the legal representative and the former contact person of the co-ordinator.

1.3 Subcontracting may only be considered for specific, time-bound, project-related tasks which cannot be performed by the Consortium members themselves. All costs related to subcontracting have to be declared under the budget heading Other Costs. In case the costs for subcontracting exceed a total of EUR 10 000, prior written authorisation from the Agency must be obtained.

2. SUPPORTING DOCUMENTS

2.1 Readable copies (not originals) of the required supporting documents - detailed in the boxed text below - must be sent with the submission of the Final report and financial statement. Please note that, if there are doubts on any particular point, the Agency may 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.

2.3 Whilst the Agency only requires copies of subcontracts and invoices to be sent when the threshold of EUR 25 000 is exceeded in the Equipment, Printing and Publishing or Other costs headings, please be aware that quotations from at least three suppliers must be obtained for all purchases in excess of EUR 25 000, irrespective of the budget heading. Documentation on the tendering procedure and the three quotations must be retained with the project accounts in all cases.

2.4 For all grants, an external audit report on the action's financial statement and underlying accounts must be sent with the Final report and the required supporting documents.

BUDGET HEADINGS

3. STAFF COSTS

3.1 The grant may be used to cover the cost of staff for all beneficiaries* 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 compensated only once.

** Public administrations (Ministries, other national, regional and local administrations) or governmental organisations may also participate in the Tempus programme as co-beneficiaries but may not receive funding from the grant with the exception of reimbursement for travel costs and costs of stay. Any reimbursement to public administrations or governmental organisations assumes that, as for all other co-beneficiaries, the said organisation has signed a mandate with the co-ordinator. The mandate is in Annex III of the Grant Agreement. This applies to both Joint Projects and Structural Measures.*

Salaries and fees may not exceed local rates; this applies both to European Union and Partner Countries. Staff costs must correspond to the costs incurred by the institutions and 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. Maximum rates for daily staff costs are indicated in Annex 3 of these guidelines (to calculate the hourly rate, please divide by 7.5). The rate for the country in which the beneficiary 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 and similar task).

3.2 A duly filled in staff convention (Annex 1 of these guidelines) for each person employed by the project must be attached to the project accounts and retained by the co-ordinator 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. For staff performing both administrative and academic tasks a separate convention must be signed for each type of activity. In addition, time-sheets have to be attached to each staff convention.

The time-sheets must indicate

- the **date** of the service provided
- the **number of hours** worked on these dates
- the **tasks** performed (short description).

The time-sheets must be signed by the person concerned and countersigned by the person responsible in the institution where this person is normally employed.

Please note that such documents may be used for audit purposes, in order to verify that the number of hours worked is appropriate and compatible with the other activities of the staff member concerned.

3.3 **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 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 costs incurred by the institution and 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. Maximum rates

for daily staff costs are indicated 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 and similar task).

3.4 A 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 the member of staff filling the vacated role) must be retained with the project accounts. The conventions (Annex 1 of these guidelines) must be signed by the person concerned, then signed and stamped by the responsible person in the institution where this person has been employed.

3.5 The total expenses for staff costs may not exceed 40% of the eligible direct costs.

3.6 Supporting documents **should not be sent**^[A] with the financial statement. The following should, however, be **retained with the project accounts**:

- ✓ Staff conventions (with supporting time-sheets).

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 co-ordinator (see Annex IV of the Grant Agreement- "Final Report"). 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 may request that all the supporting documents be forwarded.

^[A] The **following documents must be provided** with the financial statement:

^[A1] Where a higher salary rate (see Annex 3 of these guidelines) has been applied, supporting documents such as a payslip proving that a higher wage was paid to the person concerned for a previous and similar task.

4. TRAVEL COSTS AND COSTS OF STAY

4.1 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. The responsibility for ensuring adequate insurance arrangements lies with the beneficiaries.

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

4.3 Mobility Grant (**staff**)

Only people under official contract in the beneficiary institutions 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 participating in the project;
- Officials and administrators, non-teaching university staff or staff from enterprises or other institutions participating in the project;
- Public administrations or governmental organisations (see point 3.1 of these guidelines).

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

4.3.1 Eligible activities

The guiding principle for activities and related travel is that they are carried out on the premises of the project beneficiaries listed in Annex V (some notable exceptions are given in the list below).

The following are eligible:

- Teaching/training assignments for Partner Country staff/trainers carried out on the premises of the beneficiaries in the European Union or Partner Countries;
- Teaching/training assignments for European Union staff/trainers carried out on the premises of the beneficiaries in the Partner Countries;
- Retraining and update courses for Partner Country staff carried out on the premises of the beneficiaries in the European Union or the Partner Countries;
- Practical placements in companies, industries and institutions for Partner Country teaching/administrative staff and trainees carried out in the European Union or Partner Countries participating in the project;
- Meetings for management, coordination, planning, monitoring and quality control activities, carried out in the European Union or Partner Countries participating in the project;
- Workshops and visits for dissemination purposes to other parties in the Partner Countries participating in the project (other educational institutions, regional education authorities, business community, institutions);
- 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 possible, the language training should be combined with another eligible mobility and may include travel to one of the European Union or Partner Countries participating in the project;

Prior 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 (such as travel to or from countries other than those participating in the project).

4.3.2 Eligible expenses for staff travel costs

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

- Costs may be claimed only for journeys 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); beneficiaries are required to use the cheapest means of travel (e.g. Economy 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 and reasonable cancellation costs.
- Expenses for travel by private car (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 or bus (equivalent of a first-class fare for the same distance) or plane ticket (see second 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 insurance should also be listed under this heading.

4.3.3 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:

Duration	Costs of stay for international mobility or within an EU country	Costs of stay for Partner Country staff within their own country
1 day	150	100
2 days	292	190
3 days	434	280
4 days	576	370
5 days	718	460
6 days	860	550
1 week	1 000	640
2 weeks	1 600	1000
3 weeks	2 100	1250
4 weeks	2 500	1500
Additional weeks	300	200

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.

These references are maximum rates. The amount paid should, however, be relative to the destination (cost of living) and in accordance with the sending institution's policy.

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

4.3.4 Supporting documents **should not be sent** with the financial statement. The following should, however, 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 trip 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 their share of the hire costs in the Individual mobility report.

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 co-ordinator (see Annex IV of the Grant Agreement - "Final Report"). 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 may request that all the supporting documents be forwarded.

4.4 Mobility Grant (**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 their 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.

4.4.1 Eligible activities for students

The guiding principle for activities and related travel is that they are carried out on the premises of the project beneficiaries listed in Annex V (some notable exceptions are given in the list below).

Grants may be awarded for the following types of activities. Unless otherwise specified, the duration must be for a **minimum period of two weeks, up to a maximum of three months**.

The following are eligible:

- Study periods for Partner Country students carried out on the premises of the beneficiaries in the European Union or Partner Countries;
- Study periods for European Union students carried out on the premises of the beneficiaries in the Partner Countries;
- Participation in intensive courses for Partner Country students at postgraduate level (strictly targeted training in a specific subject area for a well defined target group), carried out on the premises of the beneficiaries in the European Union or Partner Countries;
- Practical placements with a minimum duration of one month for Partner Country students carried out in companies, industries or institutions in the European Union or Partner Countries participating in the project;
- Practical placements with a minimum duration of one month for European Union students carried out in companies, industries or institutions in the Partner Countries participating in the project;
- Participation of Partner Country or European Union student representatives in management/coordination meetings or quality control activities taking place in European Union or Partner Countries participating in the project (duration of less than two weeks can be accepted and the rates for staff costs of stay may be applied).

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 (such as travel to or from countries other than those participating in the project).

4.4.2 Eligible expenses for student travel costs

Student travel costs cover transport costs at national and international level. 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); beneficiaries are required to use the cheapest means of travel (e.g. Economy 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 and reasonable cancellation costs.
- Expenses for travel by private car (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 or bus (equivalent of a first-class fare for the same distance) or plane ticket (see second 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 insurance should also be listed under this heading.

4.4.3 Eligible expenses for student costs of stay

This budget heading is meant to provide each person participating in a mobility programme with an 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 per month, in euro, apply per person:

Duration	Costs of stay in the European Union	Costs of stay in a Partner Country
Per month (30 days)	1 500	1 000

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 1 500:30) x 17 days = EUR 850 maximum.

These references are maximum rates. The amount paid should, however, be relative to the destination (cost of living) and in accordance with the sending institution's policy.

Where a student is on mobility within their own country, the co-ordinator should pay reasonable costs and may in no circumstance exceed the ceiling given above. A student attending a different institution but who is still able to travel from home on a daily basis should not be counted as 'on mobility' and therefore should not be entitled to 'costs of stay' under the Tempus grant.

4.4.4 Supporting documents **should not be sent** with the financial statement. The following should, however, be **retained with the project accounts**:

- ✓ Individual mobility reports (Annex 2 of these guidelines) together with all copies of travel tickets, boarding passes, invoices and receipts, or for car travel a copy of the internal regulations on the reimbursement rate per km. The aim of the supporting documentation is to demonstrate the actual cost of the travel and the fact that the trip 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 their share of the hire costs in the Individual mobility report.

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 co-ordinator (see Annex IV of the Grant Agreement - "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 may 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, (e-)books and periodicals, fax machines, photocopying machines, computers and peripherals, software, machines and equipment for teaching purposes, video-projectors (hardware) and video-presentations, television sets, installing/setting up of communication lines for internet connection/Skype, access to databases (libraries and electronic libraries outside the partnership), equipment maintenance, insurance, transport and installation costs.

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

Hiring 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 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 (with the exception of public administrations or governmental organisations (see point 3.1 of these guidelines). The equipment must be recorded in the inventory of the university/institution where it is installed. This institution/university is the sole owner of the equipment.

5.4 Taxes, duties and charges (such as customs and import duties) that are deductible are considered ineligible for the Tempus projects. Within the framework of a Tempus project all equipment purchased and the provision of services in the Partner Countries can be exempt from taxes (including VAT), duties and charges, if a Common Framework agreement (Financing agreement in the case of the Partner Countries in the Western Balkans) has been signed between the European Commission and the Partner Country.

The co-ordinator will receive an exemption certificate from the Agency. 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. It is however the responsibility of the coordinator to undertake all necessary measures to be exempt from taxes (including VAT). Please refer also to point 10 (and in particular 10.3) of these guidelines.

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.

5.5 All supplies and materials purchased in the framework of the project shall comply with the rule of origin as set out in the basic acts and shall therefore originate from a Member State of the European Union or from an eligible country as defined in the following Regulations:

- Council Regulation (EC) No 1085/2006 establishing an Instrument for Pre-accession Assistance, 17 July 2006, (cf. Art. 19) for projects involving Tempus Partner Countries in the Western Balkans
(<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2006:210:0082:0093:EN:PDF>);
- Regulation (EC) No 1638/2006 of the European Parliament and of the Council laying down general provisions establishing a European Neighbourhood and Partnership Instrument, 24 October 2006, (cf. Art. 21) for projects involving Tempus Partner Countries in the

Southern and Eastern neighbouring area and the Russian Federation (<http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2006:310:0001:0014:EN:PDF>);

- Regulation (EC) No 1905/2006 of the European Parliament and of the Council establishing a Financing Instrument for Development Cooperation, 18 December 2006, cf. Art. 31 for projects involving Tempus Partner Countries in Central Asia (<http://eur-lex.europa.eu/lex/LexUriServ/LexUriServ.do?uri=OJ:L:2006:378:0041:0071:EN:PDF>).

For equipment of a unit cost on purchase of more than €5.000, the Beneficiary(ies) must keep proof of origin with the invoice. The certificate of origin must be made out by the competent authorities of the country of origin of the supplies and must comply with the rules laid down by the relevant Union legislation.

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

5.7 Supporting documents **should not be sent**^[A] with the financial statement. 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).
- ✓ When the threshold of EUR 25 000 is exceeded, documentation on the tendering procedure and three quotations.
- ✓ For equipment of a unit cost on purchase of more than EUR 5 000, certificate of origin.

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 co-ordinator (see Annex IV of the Grant Agreement- "Final Report"). 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 may request that all the supporting documents be forwarded.

^[A] The **following documents must be provided** with the financial statement:

^[A1] For equipment with a total value of more than EUR 25 000, a copy (not original) of the invoice(s) must be sent as supporting documents.

NB: In the financial statements, the co-ordinator must indicate, in the space provided on the list of invoices for equipment, the names of firms consulted (minimum three). The beneficiaries may not split the purchase of equipment into smaller contracts with individual amounts lower than the EUR 25 000 threshold.

6. PRINTING AND PUBLISHING COSTS

6.1 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 should be reported under this heading.

6.2 Supporting documents **should not be sent**^[A] with the financial statement. The following should, however, be **retained with the project accounts**:

- ✓ All invoices.
- ✓ When the threshold of EUR 25 000 is exceeded, documentation on the tendering procedure and three quotations.

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 co-ordinator (see Annex IV of the Grant Agreement - "Final Report"). 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 may request that all the supporting documents be forwarded.

7. OTHER COSTS

7.1 This category covers costs for dissemination of information (advertising in the media, promotional materials), hire of premises for dissemination events (only with prior written approval), audits (obligatory for all the projects), inter-project coaching (up to a maximum of EUR 2 500), bank charges including bank guarantee charges where requested by the Executive Agency, as well as subcontracting for specific tasks.

7.2 Sub-contracting 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 (such as specific external evaluation of an activity or action, external language courses, external IT courses, external translation services and subcontracted web design and maintenance). Even if the reasons why and a description of the expertise was included in the application and clearly explained in the description of the outcomes and activities in the related activity table, 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.

Sub-contracting core activities such as teaching and project management (general management and coordination, monitoring, financial management, reporting to EACEA) is not possible.

Staff members of 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 authorisation by the Executive Agency) have to be declared under the other costs budget heading and justified and documented in analogy to the requirements provided in point 4 of these guidelines.

7.3 Supporting documents **should not be sent**^[A] with the financial statement. The following should, however, be **retained with the project accounts**:

- ✓ Invoices, subcontracts and bank statements.
- ✓ In the case of travel activities of subcontracted service provider and inter-project coaching: Individual mobility reports (Annex 2 of these guidelines) together with all copies of travel tickets, boarding passes, invoices and receipts, or for car travel a copy of the internal regulations on the reimbursement rate per km. The aim of the supporting documentation is to demonstrate the actual cost of the travel and the fact that the trip actually took place.
- ✓ When the threshold of EUR 25 000 is exceeded, documentation on the tendering procedure and three quotations.

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 co-ordinator (see Annex IV of the Grant Agreement - "Final Report"). 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 may request that all the supporting documents be forwarded.

[A] The **following documents must be provided** with the financial statement:

[A1] For a service provider (individuals or companies) where the total value of the subcontract is more than EUR 25 000, copies (not originals) of the subcontract and invoice must be sent as supporting documents.

NB: In the financial statements, the co-ordinator must indicate, in the space provided on the list of invoices for subcontractors, the names of companies/organisations/experts consulted (minimum three). The beneficiaries may not split the purchase of services into smaller contracts with individual amounts lower than the EUR 25 000 threshold.

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 amount for indirect costs is fixed at 7% of the total eligible direct costs.

8.3 No supporting documentation is required.

8.4 No co-financing is permitted under this heading.

9. CO-FINANCING

9.1 As set out in the Grant Agreement, the maximum European Union contribution may not exceed 90% of the total eligible costs as established on completion of the action. In accordance with the Grant Agreement, the final amount of the European Union grant will therefore be determined only at the end of the project. The remaining costs, equivalent to at least 10% of the total eligible costs and identified in the estimated budget of the action contained in Annex II as co-financing, must be financed from sources other than the European Union.

9.2 Costs that are ineligible for Tempus funding, cannot be counted as co-financing contributions. Furthermore, overheads/indirect costs do not represent an eligible co-financing contribution.

9.3 The supporting documents to justify co-financing are the same as those required for costs covered by the European Union grant. Documents should be retained with the project accounts/provided according to the information given in these guidelines.

10. INELIGIBLE COSTS

10.1 Please do not assume that since your project has been selected, all activities listed in the application are automatically eligible. Before starting your activities, do check first against the Grant Agreement and the conditions laid out in these guidelines.

10.2 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.

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

11. TRANSFERS BETWEEN BUDGET HEADINGS

11.1 In addition to article I.4.4 of the Grant Agreement, if the beneficiaries wish, when carrying out the action, to adjust the estimated budget by transfers between items of eligible direct costs, which would result in more than 10% of increase to the amount of any item of estimated eligible direct costs for which the transfer is intended, the co-ordinator will issue a request for amendment as specified in Article II.13 of the Grant Agreement.

11.2 The flexibility of 10% does not apply to the Indirect Costs budget heading.

ANNEXES

Annex 1	Convention for Staff Costs
Annex 2	Individual mobility report for Travel and Costs of stay
Annex 3	Maximum daily rates for EU and Partner Country staff costs

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 Staff member"

THE FOLLOWING HAS BEEN AGREED:

1. The Institution is a member of the partnership for the above-mentioned project
2. The Institution and Staff member agree that the Staff member 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>
FROM		TO		Duration in days:
Duties (see Annex 3):				
	Manager			
	Researcher, Teacher, Trainer			
	Technical staff			
	Administrative staff			

Please describe the specific duties (short overall indication since detailed information given in the accompanying time-sheet):

.....
.....

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 and/or co-financed is calculated as follows:

Number of days devoted to the project (according to time-sheet)	No of days	
Staff costs per day in EUR (see rates in Annex 3)	EUR	
Total cost (Tempus grant and co-financing)	EUR	
Please indicate in the corresponding financial statement in the Final Report the amount paid by Tempus and the amount that was co-financed.		

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

Done in on

Institution Staff member

Signature and Stamp of the Institution

* 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.

INDIVIDUAL MOBILITY REPORT for travel costs and costs of stay	Annex 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 mobility grant (Tempus grant and co-financing).
 To be returned to the co-ordinator **together with** readable copies of all travel tickets, boarding passes and other supporting documents.

PERSONAL DATA

Surname: Forename:
 Gender: 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	

TRAVEL COSTS AND COSTS OF STAY (Tempus grant and co-financing)

	<u>Amount in EUR</u>
▪ Costs of Stay (amount received by the recipient of the mobility grant)	
▪ Travel Costs	
▪ TOTAL TRAVEL AND COSTS OF STAY (Tempus grant and co-financing) Please specify in the financial tables in the Final Report the amount declared paid by Tempus and/or co-financed.	

PERIOD SPENT ABROAD:

	<i>(dd/mm/yy)</i>		<i>(dd/mm/yy)</i>		<i>(no. of days)</i>
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

(date and sign here as proof of receipt)

I hereby declare that I have been reimbursed for the above-mentioned mobility.

Date:

Signature:

Staff Costs - Maximum eligible daily rates for EU staff (in EUR)

The rates include all taxes and social contributions

Country	Manager	Researcher Teacher Trainer	Technical	Administrative
Belgique/Belgie - BE	460	360	240	214
Bulgaria- BG	67	60	46	31
Ceska Republika - CZ	134	110	80	58
Danmark - DK	398	340	277	217
Deutschland - DE	419	310	221	203
Eesti - EE	102	75	59	42
Ellas - EL	279	218	157	122
España -ES	321	212	163	117
France - FR	435	351	257	193
Ireland - IE	309	328	239	178
Italia - IT	454	298	200	174
Kypros - CY	316	235	146	99
Latvija - LV	81	66	52	38
Lithuania - LT	75	62	47	34
Luxembourg - LU	496	349	282	220
Magyarország - HU	107	86	65	44
Malta - MT	119	99	77	58
Nederland - NL	310	271	215	170
Österreich - AT	449	302	244	194
Polska - PL	109	86	66	49
Portugal - PT	258	181	122	77
Rumania- RO	124	95	74	47
Slovenija -SI	240	182	146	92
Slovensko -SK	121	98	86	70
Suomi - FI	368	255	196	163
Sverige - SE	360	303	250	192
United Kingdom - UK	355	334	231	158
Croatia – HR	213	192	154	97

Staff Costs - Maximum eligible daily rates for Tempus Partner Country staff (in EUR)

The rates include all taxes and social contributions.

Country		Manager	Researcher Teacher Trainer	Technical	Admini- strative
Western Balkans					
Albania	AL	80	70	35	25
Bosnia and Herzegovina	BA	100	85	65	45
Kosovo*	XK	125	103	78	53
Montenegro	ME	115	97	60	50
Serbia	RS	120	100	65	55
Southern Neighbouring Area					
Algeria	DZ	210	190	100	70
Egypt	EG	172	155	117	97
Israel	IL	574	404	197	127
Jordan	JO	183	141	100	70
Lebanon	LB	281	248	124	76
Libya	LY	235	190	105	70
Morocco	MA	260	190	110	70
Palestine	PS	150	150	102	102
Syria	SY	160	125	90	80
Tunisia	TN	180	150	80	50
Eastern Neighbouring Area					
Armenia	AM	90	80	60	40
Azerbaijan	AZ	140	120	90	70
Belarus	BY	120	110	90	65
Georgia	GE	100	90	70	50
Moldova	MD	80	70	50	35
Russian Federation	RU	175	151	110	80
Ukraine	UA	140	125	95	70
Central Asia					
Kazakhstan	KZ	160	140	115	85
Kyrgyzstan	KG	85	65	60	45
Tajikistan	TJ	50	40	30	25
Turkmenistan	TM	25	20	20	15
Uzbekistan	UZ	60	50	40	35

* This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence.

The four categories of staff in the tables in Annex 3 are defined as follows:

Manager

This staff category includes legislators, senior officials and managers (Staff Category 1 of the ISCO¹-88 (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)).

For detailed reference please find the Staff Categories 1-4 of the ISCO-88 (COM) on the following page.

¹ International Standard Classification of Occupations

Staff categories according to the International Standard Classification of Occupations (ISCO-88 (COM))

<p>STAFF CATEGORY 1 100 Legislators, senior officials and managers 110 Legislators and senior officials 111 Legislators and senior government officials 114 Senior officials of special-interest organisations 120 Corporate managers 121 Directors and chief executives 122 Production and operation managers 123 Other specialist managers 130 Managers of small enterprises 131 Managers of small enterprises</p> <p>STAFF CATEGORY 2 200 Professionals 210 Physical, mathematical and engineering science professionals 211 Physicists, chemists and related professionals 212 Mathematicians, statisticians and related professionals 213 Computing professionals 214 Architects, engineers and related professionals 220 Life science and health professionals 221 Life science professionals 222 Health professionals (except nursing) 223 Nursing and midwifery professionals 230 Teaching professionals 231 College, university and higher education teaching professionals 232 Secondary education teaching professionals 233 Primary and pre-primary education teaching professionals 234 Special education teaching professionals 235 Other teaching professionals 240 Other professionals 241 Business professionals 242 Legal professionals 243 Archivists, librarians and related information professionals 244 Social science and related professionals 245 Writers and creative or performing artists 246 Religious professionals 247 Public service administrative professionals</p>	<p>STAFF CATEGORY 3 300 Technicians and associate professionals 310 Physical and engineering science associate professionals 311 Physical and engineering science technicians 312 Computer associate professionals 313 Optical and electronic equipment operators 314 Ship and aircraft controllers and technicians 315 Safety and quality inspectors 320 Life science and health associate professionals 321 Life science technicians and related associate professionals 322 Health associate professionals (except nursing) 323 Nursing and midwifery associate professionals 330 Teaching associate professionals 331 Primary education teaching associate professionals 332 Pre-primary education teaching associate professionals 333 Special education teaching associate professionals 334 Other teaching associate professionals 340 Other associate professionals 341 Finance and sales associate professionals 342 Business services agents and trade brokers 343 Administrative associate professionals 344 Customs, tax and related government associate professionals 345 Police inspectors and detectives 346 Social work associate professionals 347 Artistic, entertainment and sports associate professionals</p> <p>STAFF CATEGORY 4 400 Clerks 410 Office clerks 411 Secretaries and keyboard-operating clerks 412 Numerical clerks 413 Material-recording and transport clerks 414 Library, mail and related clerks 419 Other office clerks 420 Customer services clerks 421 Cashiers, tellers and related clerks 422 Client information clerks</p>
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