

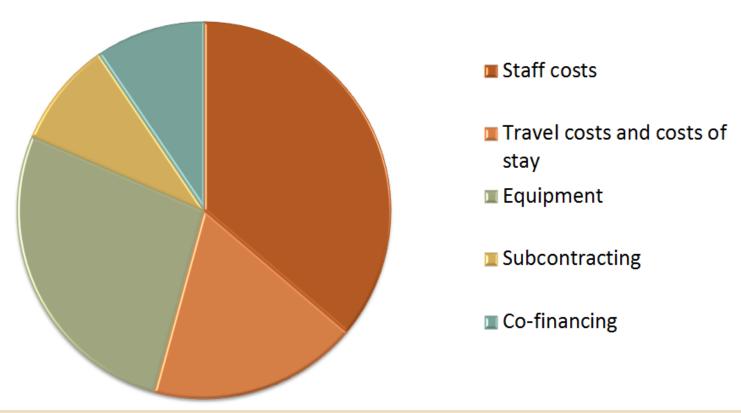
# PREPARATION OF THE FINANCIAL REPORT 2018







## FINANCIAL REPORT



## SECTION I: FINANCIAL REPORT

- The template for the financial report
- How to fill in the data?
- When do you need to submit?

www.inclusionerasmus.org



### FINANCIAL REPORT FORMAT

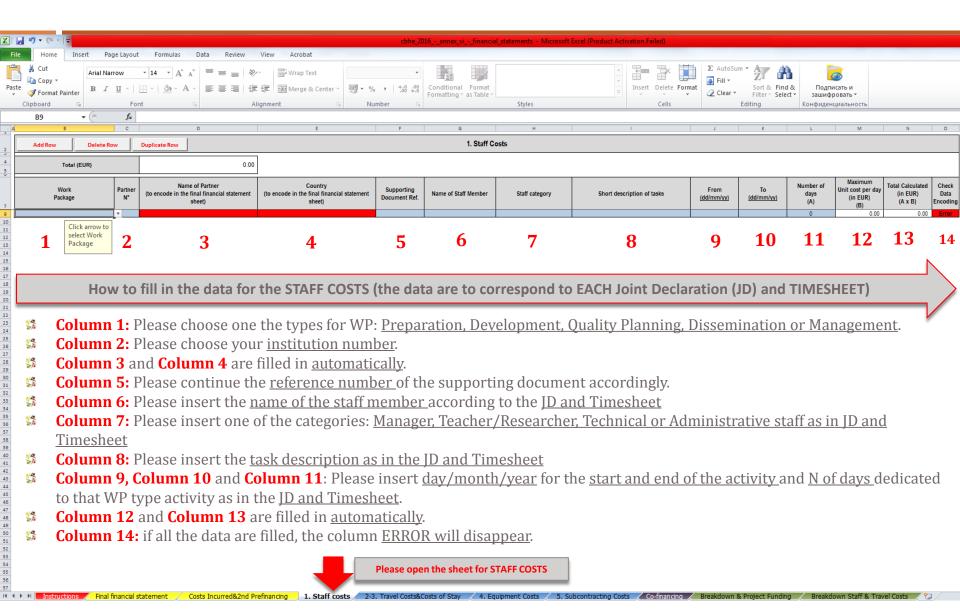


			ANNEX VI - FIN	AL FINANCIAL ST	ATEMENT				
roject N	lumber						Co-financing (for	information only)	
	Budget Headings	1. Grant Awarded (in EUR)	2. Budget Sp	ent (in EUR)					
Staff C	osts	0.00		0.00					
Travel		0.00		0.00					
Costs		0.00		0.00					
	ment Costs	0.00		0.00					
	ntracting Costs	0.00		0.00					
	for Project Activities onal Grant for Special Mobility Strand	0.00		0.00					
	onal Grant for Special Mobility Strand int requested from the European Union (A + B)	0.00		0.00					
otai Ora	int requested from the European Union (A + B)	0.00		0.00					
		DISTR	IBUTION OF THE	GRANT BY ORGA	NISATION (in El	UR)			
artner N°	Name of Partner	Country	PR/PA	1. Staff Costs	2. Travel Costs	3. Costs of Stay	4. Equipment Costs	5. Subcontracting Costs	Total Costs (in EUR)
P1									
P2									
P3									
P4									
P5							-		
P6 P7			v	-	-	-	-		
P8		Click arrow to select		-			-	- :	
P9		Country		-	-	-			
P10									
P11									
P12									
P13				-	-	-	-	-	
P14				-	-	-	-	-	
P15									
P16				-			-		
				-	-	-			
P18									

- The format of the report with the filled information was sent to you individually on 06.11.2018. Once preparing the financial report, please use that one.
- Please fill in the data for the budget headings: STAFF COSTS, TRAVEL COSTS, SUBCONTRACTING, EQUIPMENT (if applicable), CO-FINANCING. As the data for the purposes of reporting to EACEA have been inserted, please add the missing data or make changes when necessary.
- If any data is changed please inform with the separate letter to the management team.
- Based on the financial report we will check the transfers and make respective payments for those expenses that have not been conducted yet.
- The **REQUIRED SUPPORTING DOCUMENTS** are to be submitted together with this FINANCIAL REPORT to the management team.
- For the supporting documents please look SECTION II: SUPPORTING DOCUMENTS.

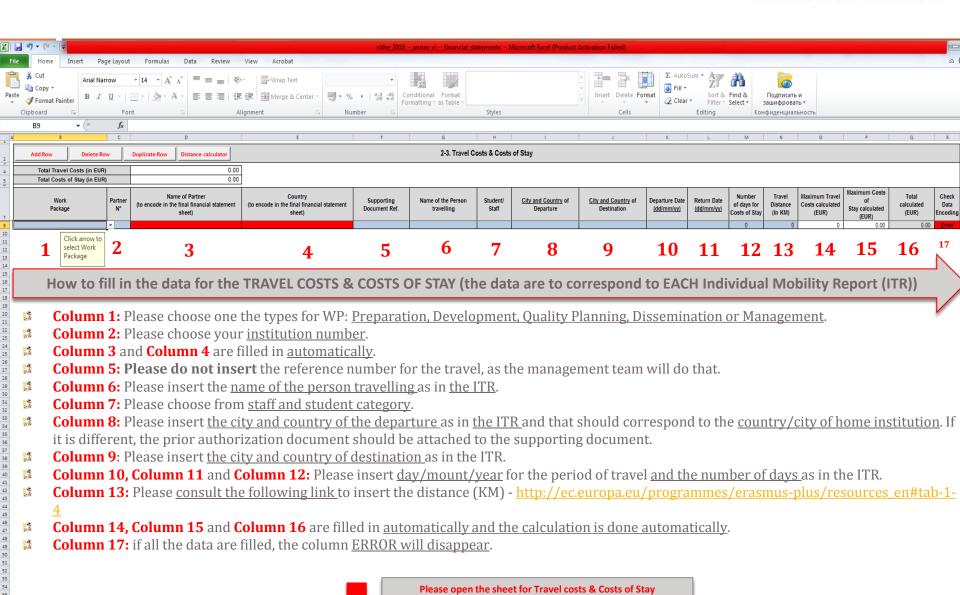
## FINANCIAL REPORT: STAFF COSTS





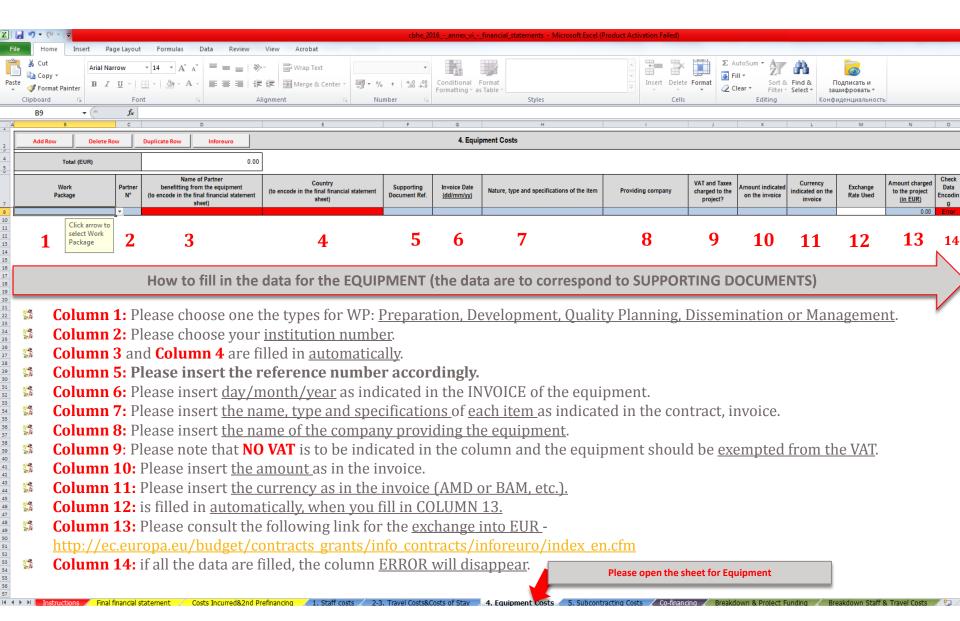
## FINANCIAL REPORT: TRAVEL COSTS & COSTS OF STAY





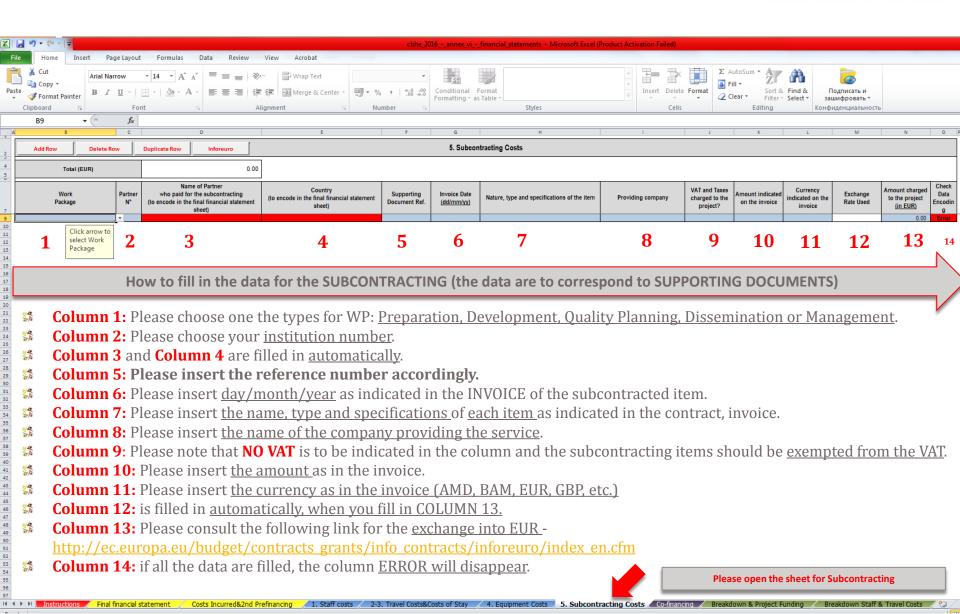
## FINANCIAL REPORT: EQUIPMENT





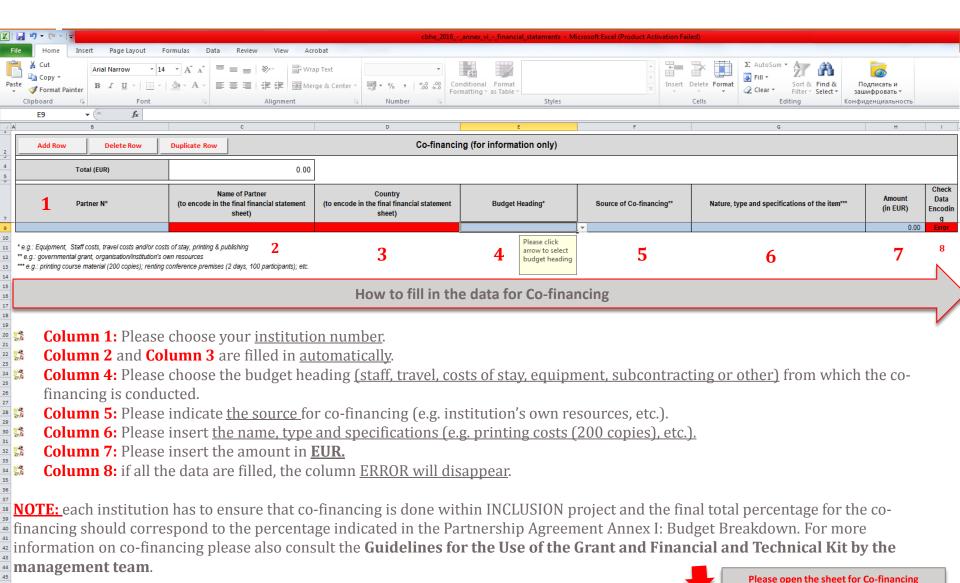
## FINANCIAL REPORT: SUBCONTRACTING





## FINANCIAL REPORT: CO-FINANCING







## 14.12.2018

Please send the Financial report together will all the **Supporting Documents**.



## What are Supporting Documents?



## SECTION II: SUPPORTING DOCUMENTS

- What are the supporting documents per heading?
- How each template is to be completed?

www.inclusionerasmus.org

## **OVERVIEW OF SUPPORTING DOCUMENTS**



### 3.4 Overview of supporting documents per budget heading

Reimbursement basis	Budget Headings	Documents to retain with project accounts	Documents to be sent with the Final report
ACTUAL COSTS	Equipment	■ Invoices ■ Bank statements ■ Tendering procedure for expenses exceeding 25.000€ ■ Proof that the equipment is recorded in the inventory of the institution	Invoices and three quotations from different suppliers for expenses exceeding 25.000€     Any prior authorisation from the Agency
Costs	Subcontracting	■ Subcontracts ■ Invoices ■ Bank statements ■ Tendering procedure for expenses exceeding 25.000€ ■ Tangible outputs/products*	Subcontracts, invoices and three quotations from different suppliers for expenses exceeding 25.000€     Any prior authorisation from the Agency
UNIT	Staff	Formal employment contract Staff convention Time sheets Salary slips* Agendas* Attendance / Participant lists* Tangible outputs/products* Minutes of meetings*	No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency
COSTS	Travel and Costs of Stay	Individual Travel Report (ITR) Invoices, receipts, boarding passes* Agendas* Attendance / Participant lists* Tangible outputs/products* Minutes of meetings*	No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency

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).

- The submission of supporting documents is an obligation of each partner institution. And failure to submit the requested document may cause that the funding and transfers to the partner are non-eligible.
- \$\infty\$ ALL the supporting documents are to be kept and submitted in a due manner.
- All the supporting documents are to be scanned and copies of the documents are to be readable.
- All the documents other than in ENGLISH are to be translated (the KEY parts).

<sup>\*</sup> Examples of supporting documents. Please note that in the case of unit costs this list cannot be exhaustive as it depends on the actual outputs of the project and the quality of the documentation provided. As a general rule, please keep all possible results to be able to show-case your activities.

## **SUPPORTING DOCUMENTS: STAFF COSTS**



### FOR THIS REPORTING PERIOD

JDs and Timesheets for January 2018 – December 2018 Any missing document from the reporting period of 2017 Staff

- Formal employment contract
- Staff convention
- Time sheets
- Salary slips\*
- Agendas\*
- Attendance / Participant lists\*
- Tangible outputs/products\*
- Minutes of meetings\*
- **Formal employment contract** is to be attached to the supporting documents per staff member, ensuring that the member is officially employed by the partner institution. If the contract is in other language than **ENGLISH** please provide the translations for the KEY parts (name, period, position, etc.).
- Joint Deceleration (JD) is to be prepared per staff member according to the format (see next page). One JD is to be prepared per WP type.
- Time sheet is to be attached to the Joint Declarations according to the format (see next).
- Salary Slips are to be attached to the supporting documents ensuring that the staff member received the amount as indicated in the JDs. Please note that <u>ALL PARTNER INSTITUTIONS/Individuals</u> (when transfers are done directly) bare the responsibility of charging their staff members <u>all the taxes as stated by the law of their country</u>. The financial audit will check all the respective documents for transfers of STAFF COSTS and thus we are kindly asking to attach them with staff costs. If the salary slips are in other languages than ENGLISH <u>please provide the translation of KEY parts (name, amount transferred, taxes, etc.).</u>
- Agendas, participant lists, outputs, minutes of meetings: these documents are being collected by the management team and the lead partners per WP and per event. However, in cases of internal documents the partners will be asked to send additional documents as proofs.

**NOTE:** after submission of the financial documents and supporting documents the management team will check all the documents starting from the beginning of the project. That's why we are asking to go through each document for STAFF COSTS and if there are any missing document/s from the previous reporting please send them too.

## SUPPORTING DOCUMENT: STAFF COSTS: JOINT DECLARATION (JD)



							ANNEX II
OINT DE	CLARATION	1					
e reference :	number must corresp	ond to the progress	sive numbers	ng indicate	in the financial s	tatements of the fina	l report
ROM						_	
	Hereinafter	"the Institution				2	
ND	Name;					····	
	Address:						
		"the Staff mem				••••	
HE INSTITU	TION AND THE S	TAFF MEMBER	HEREBY	CERTIFY	THAT:		
	titution is a mem		ership for	the abov	e-mentioned pr	roject.	
	aff member is eith oved by the Institu		of its new	wall evets	m		YES/NO
	Ot.			-			<b>J</b>
	ral person ** assi stitution and Sta						YES/NO oject and performed
	owing duties duri	ing the project's	s eligibilit			-	
		dd/mm/ <u>y</u> y	K	Τ	dd/mm	30	¬ 4
	FROM			TO			
staff catego Administra Country of Jumber of	the Institution days worked and	esearcher, Teach	her, Traine	ccording	to time-sheet)		existing between the
stitution a		nber and is est	tablished s	olely for	the purpose o	f justifying the	Staff costs that the
one in			****	ī	)ate		~~~~~~~~
ame				7			
unction				/			
stitution							
ignature an		~~~~~~~	****	S	taff member na	ame	
	d Stamp of the In		*****		taff member na		
	-	istitution l by the person co	oncerned, th	S hen signed	ignature of the	Staff member	sible in the Institution

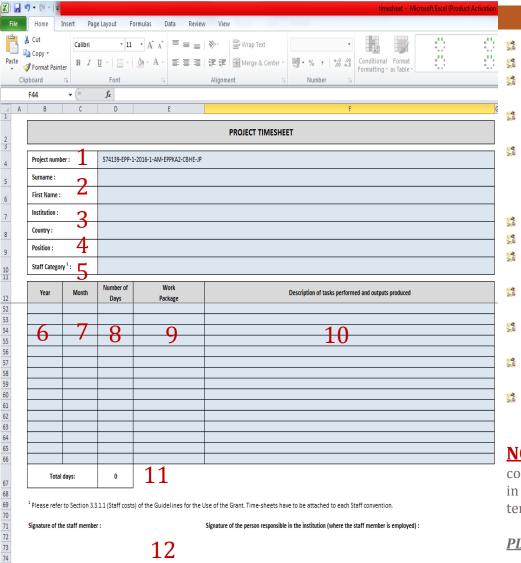
- **SECTION 1:** Please **leave** this to the management team. It should correspond to the reference number in the financial report.
- **SECTION 2:** Please insert the full name of your institution and the name and address of the staff member.
- **SECTION 3:** Please note if <u>the staff member is fully employed</u> or is an assigned person. *Read the footnote of the document and the letter from EACEA attached carefully.*
- **SECTION 4:** Please insert the day/month/year for the period the staff member conducted the activity. This should be the same as in the financial report.
- **SECTION 5:** Please <u>insert the description of the activity</u> according to the workpackage type. This means that description of the activity for the management should differ from the description of the activities for the researcher, administrative staff. This should be the same as in the financial report.
- **SECTION 6:** Please insert one of the <u>categories for staff member</u>, <u>country of the institution</u> the staff is employed and <u>number of the days</u> dedicated to the activity for the particular WORKPACKAGE type. If the staff member conducted activities for the categories manager and researcher **DIFFERENT** JD are to be prepared.
- **SECTION 7:** Please insert the data of both staff member and person in charge of the institution, date and place. <u>Signatures of both parties are to be there</u>. The stamp of the institution is compulsory.

**NOTE:** JD can be accepted **ONLY** when all sections are completed in a due manner. The format of the CORRECT JD is in DROPBOX (WP8\_Management, Fin&TechMngt, Reporting templates). ONLY one JD is to be prepared per WP type (development, preparation, dissemination, quality control and management).

PLEASE USE that one.

## SUPPORTING DOCUMENT: STAFF COSTS: TIME SHEET

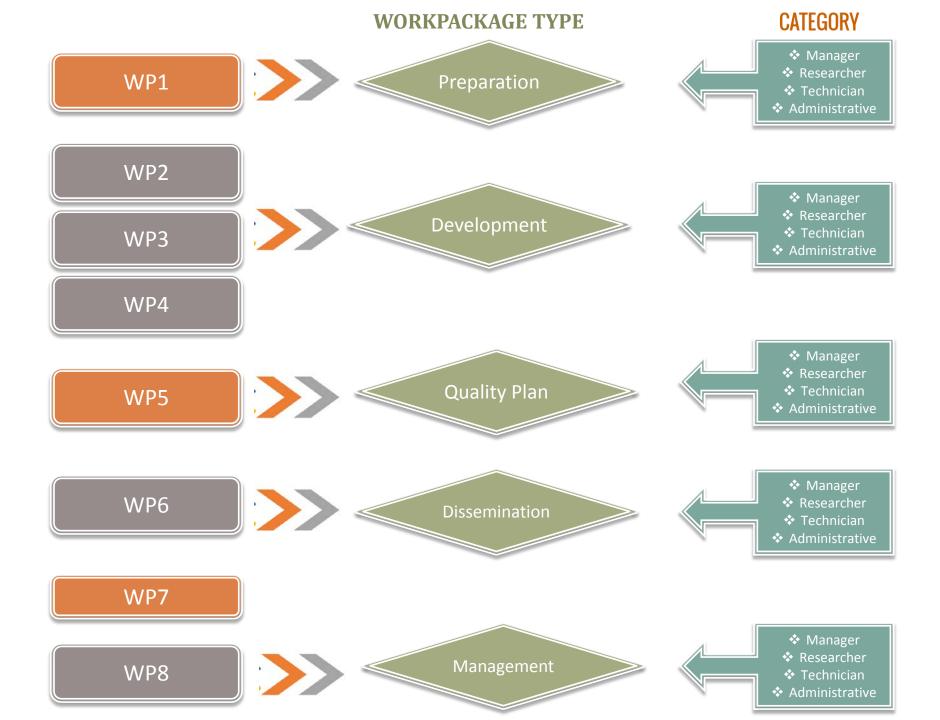




- **SECTION 1:** The number of the project is inserted.
- **SECTION 2:** Please insert the name of the staff member.
- **SECTION 3:** Please insert the institution and country the staff member is employed.
- **SECTION 4:** Please insert the position of the staff member in the institution.
- **SECTION 5:** Please choose one of the categories (Manager, Teacher, Technical and Administrative staff). If the staff member conducted difference tasks of different categories **separate** time sheets are to be prepared.
- **SECTION 6:** Please choose the year according to the JD.
- **SECTION 7:** Please choose the month according to the JD.
- **SECTION 8:** Please insert the number of the working days that should correspond to the ID.
- **SECTION 9:** Please choose the WP type (Development, preparation, dissemination, quality control and management)
- SECTION 10: Please insert the detailed description for the activity for that particular CATEGORY.
- SECTION 11: The calculation of total days will be done automatically.
- **SECTION 12:** The time sheet is to be signed by the staff member and the person in charge of the institution.

**NOTE:** Time sheet can be accepted **ONLY** when all sections are completed in a due manner. The format of the CORRECT timesheet is in DROPBOX (WP8\_Management, Fin&TechMngt, Reporting templates).

PLEASE USE that one.



## SUPPORTING DOCUMENTS: TRAVEL COSTS & COSTS OF STAY



### FOR THIS REPORTING PERIOD

Any missing document from the previous travels (he list of travels is attached)

Travel and Costs of Stav

- Individual Travel Report (ITR)
- Invoices, receipts, boarding passes\*
- Agendas\*
- Attendance / Participant lists\*
- Tangible outputs/products\*
- Minutes of meetings\*
- Individual mobility report (ITR) is to be prepared per staff member travelling and attached to the supporting documents. How to fill in the ITR is explained (see next page).
- Invoices, receipts, boarding passes, etc. all these documents are proving that the staff member travelled and got to the destination. Thus the management team is asking to KEEP all the necessary invoices and send the scans of e-tickets and invoice, boarding passes, hotel invoices, train/but tickets, etc. If any of these documents is in other language than ENGLISH please provide the translation of KEY parts (name, amount, destinations, dates, etc.).
- Agendas, participant lists, outputs, minutes of meetings: these documents are being collected by the management team and the lead partners per WP and per event. However, in cases of internal documents the partners will be asked to send additional documents as proofs. It is highly recommended to sign the registration lists of each event to prove that the staff member participated in the event.

**NOTE:** after submission of the financial documents and supporting documents the management team will check all the documents starting from the beginning of the project. That's why we are asking to go through each document for TRAVEL COSTS and if there are any missing document/s from the previous reporting please send them too.

## SUPPORTING DOCUMENTS: TRAVEL COSTS & COSTS OF STAY



### THE LIST OF TRAVELS CARRIED OUT WITHIN THE REPORTING PERIOD OF INCLUSION

2016

Kick-off meeting (Yerevan, December 2016)

2017

- Site visits to AM and BiH HEIs (Yerevan, Tuzla and Travnik, April and May 2017)
- Training on Social Dimension (Yerevan, June 2017)
- Workshop for development of national guidelines and master plans (Leuven, November 2017)

2018

- Study visits to EU partner HEIs (Leuven and Roehampton, March 2018)
- First Dissemination event in <u>B&H</u> (<u>Travnik</u>, May 2018)
- Workshop on inclusive teaching and learning (Leuven, June 2018)
- Monitoring visits to B&H and Armenia (Tuzla, Travnik, Yerevan, September-October 2018)
- Workshop on inclusive education for faculty, staff (B&H, Armenia, November 2018)

2019

- Coordination meeting and workshop on <u>WP4</u> activities (Graz, February 2019)
- Local workshops for faculty, high schools (B&H, Armenia, April 2019)
- Final conference on project achievements (Yerevan, September 2019)







## SUPPORTING DOCUMENT: TRAVEL COSTS & COSTS OF STAY: INDIVIDUAL MOBILITY REPORT (ITR)



Ref. No		74139-EPP-1-2016-1-AM-EPPKA2-CBHE-JP	]			
(1) PERSONAL		ndicated in the financial statements in the final report	J			
umame:	F					
	······································		2			
taff position/student	t year of study at home institution;	~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~~	. ~			
(2) TYPE OF A	ACTIVITY (Tick as appropriate)					
STAFF		STUDENTS				
Teaching/traini		Study period				
	training purposes	Participation in intensive courses Practical placements, internships in companies, industries or institutions				
	ammes and courses					
Practical places and institution	nents in companies, industries	Participation in short term activities linked to the management of the project				
Project manager	ment related meetings					
Workshops and	d visits for result dissemination purpos	ses				
(3) DETAILS	OF THE TRAVEL					
	From (Depart date)	To (Return date)				
PERIOD*	(dd/mm/yy)	(dd/mm/yy)	- 4			
			•			
PLACE OF	HOME INSTITUTION					
DEPARTURE**						
PLACE OF	COUNTRY	CITY				
DESTINATION/	DESTINATION/ HOST INSTITUTION					
LOCATION OF ACTIVITY	COUNTRY	CITY				
TRAVEL DISTAN	CE*** Km					
Please indicate period of t	travel from departure to return to place of orig	çie				
If different from Home is	nstitution please enclose authorisation from th	e Agency to://ec.europa.eu/programmes/erasmus-plus/tools/distance-en.km)				
m place of departure to l	location of activities	of the control of the second o				
(4) DETAILS	OF THE ACTIVITY					
DATES (excluding t	ravel) From (date):	To (date):				
DESCRIPTION OF	F ACTIVITY/IFS) PERFORMED	(brief description of the activities performed)				
	Siener, and Siener					
			U			
TONATIDE OF T	HE PARTICIPANT					

- **SECTION 1:** Please **leave** this to the management team. It should correspond to the reference number in the financial report.
- **SECTION 2:** Please insert the full name of staff member travelling, the nationality, the name of the home institution and the position of the staff at the institution.
- **SECTION 3:** Please choose the type of the event the staff member/student participated.
- **SECTION 4:** Please insert the day/month/year for the event. Please note that the dates should be the same as on the tickets/boarding passes. Please also insert the information on the host institution and home institution, as well as travel distance in KM using the link on the document. **Read the footnote of the document vey carefully.**
- **SECTION 5:** Please <u>insert the dates for the event excluding travel days.</u> Please also insert <u>brief description</u> of the event.
- **SECTION 6:** Please insert the date and put the signature of the staff member travelling.

**NOTE:** Please note that calculation for the stay is done for the days of event plus 2 days for travel.

ITR can be accepted <u>ONLY</u> when all sections are completed in a due manner. The format of the CORRECT JD is in DROPBOX (WP8\_Management, Fin&TechMngt, Reporting templates). If any of the ITRs is missing the funding is considered not eligible.

### PLEASE USE that one.

## **SUPPORTING DOCUMENTS: EQUIPMENT**



### FOR THIS REPORTING PERIOD

Only equipment purchased by UNT for B&H partner institutions

Equipment

- Invoices
- Bank statements
- Tendering procedure for expenses exceeding 25.000€
- Proof that the equipment is recorded in the inventory of the institution
- Tendering procedure documents as the amount is high please present all the documents for the tender. .
- **Contracts, invoices, act of delivery and acceptance:** all these documents are to signed and stamped by both sides (partner institution and the company providing the equipment). In case of UNTZ, we are asking to send also the acts of delivery and acceptance of the equipment from UNT to UNTZ. **NO VAT**
- **Bank statements:** transfers and payment orders are to be submitted together with all the supporting documents. The calculation is to be done according to the **exchange rate** used for INCLUSION PROJECT.

If any of these documents is in other language than ENGLISH <u>please provide the translation of KEY parts (name, amount, purpose, dates, etc.).</u>

**Proof of the equipment is recorded in the inventory of the institution:** once all the equipment is installed at each of 4 universities, the management team will send the format for the inventory letter to be signed and stamped by the partner institution.

**NOTE:** Dear UNT team, please make sure we have all the equipment purchased for B&H with the financial reporting.

## **SUPPORTING DOCUMENTS: EQUIPMENT**



### FOR THIS REPORTING PERIOD

Only for the subcontracting conducted from December 2016 to December 2018

Subcontracting

- Subcontracts
- Invoices
- Bank statements
- Tendering procedure for expenses exceeding 25.000€
- Tangible outputs/products\*
- Subcontracts, invoices and three quotations from different suppliers for expenses exceeding 25.000€
- Any prior authorisation from the Agency
- **Subcontracts:** the contract and delivery act formats are to be prepared signed and stamped by both sides. The template (when asked) can be provided by the management team).
- Invoice is to be attached to the documents. NO VAT
- **Bank statements:** transfers and payment orders are to be submitted together with all the supporting documents. The calculation is to be done according to the **exchange rate** used for INCLUSION PROJECT.

If any of these documents is in other language than ENGLISH <u>please provide the translation of KEY parts (name, amount, purpose, dates, etc.).</u>

**Tangible outputs and products:** the translated materials, pro-material samples, etc. are to be sent to the management team upon request.





## EXCHANGE RATE

Exchange rate is fixed within INCLUSION project and is only for **ACTUAL COSTS** 

All transfers other than EUR should be calculated taking into account the rate fixed by EACEA for the month of the first pre-financing: **JANUARY 2017** 

The rate will be changed only when the second prefinancing is received. You will be officially infromed

The date on the INVOICE is to be considered for the rate exchange.



## ՇՆՈՐՀԱԿԱԼՈՒԹՅՈՒՆ THANK YOU!!!

<u>socincl.coord@gmail.com</u> <u>inclusi.mngt@gmail.com</u> <u>www.inclusionerasmus.org</u>