







Internacional
UNIVERSIDAD DE SEVILLA



*Implementation of
international projects*

**Financial and
administrative issues**

1st part

-  **Main characteristics of E+ CBHE projects**
Work packages, staff categories, project duration and periods of costs certification.
-  **Main documents supplied by E+ Programme**
Grant agreement, Partnership Agreement, Guideline for the use of the grant, Annex III
-  **Main financial and administrative features**
Flexibility, exchange rate, payment procedure through installment, Common procedure applied for cost certification
-  **Main eligible costs**
Reviewing official E+ documents for costs certification; Staff costs, Travel costs & costs of stay, Purchase of equipments, Subcontracting costs

Main characteristics of E+ CBHE projects

● Work packages

- WP1 – Preparation, policy & strategy development
- WP2 / WP4 - Developments (Capacity building, action plan, pilots, trainings, desk and field study, tool kit, etc.).
- WP5 – Quality Control (Action plan and QC Committee expert)
- WP6 – Dissemination (Website and other dissemination tools, events, etc.).
- WP7 – Management

Main characteristics of E+ CBHE projects

● Staff categories

- *Manager* – Decision making, reporting, financial management
- *Researcher / Teacher / Trainer* – Supporting investigation, trainings, improving capacity building, etc.
- *Technician* – Managing tools (surveys for instance), preparation of events, supporting developments and dissemination
- *Administrative* – Supporting financial management, internal dissemination tasks

- **Unit (lump sum) cost** for Staff categories (for Russia, unit costs are 77, 57, 40, 32€ respectively)

Main characteristics of E+ CBHE projects

● Project duration and periods of costs certification

- *Total duration* – 3 years starting from 15th October of the current year
- *Testing period* (added under HARMONY project) – Applied over the Preparation phase (6 month).
- *First certification period* – Interim report should be released 18 months after the starting date
- *Second certification period* – Final report is due 36 months after the starting date.

Main documents supplied by E+ Programme

● Grant Agreement - GA

- Contract between E+ (Education, Audiovisual and Culture Executive Agency - EACEA) and the Lead partner
- The first installment is transferred to the Lead partner when the document is signed by both parties
- GA provides the Project reference number and specifies the maximum amount and form of the grant.
- Annexes refer to the Description of the action (I), General conditions (II), Budget (III), Beneficiaries (IV), etc.

Main documents supplied by E+ Programme

● Partnership Agreement - PA

- Contract between a single beneficiary and the project Lead partner.
- The first installment is transferred by the Lead partner to the beneficiary when the document is signed by both parties.
- PA stipulates the obligations and role of both the beneficiaries and coordinator, payment arrangements, reporting, financial management, etc.

Main documents supplied by E+ Programme

● Guideline for the use of the grant

- Provides additional details on the rules and regulations set out in the Grant Agreement and its annexes
- Explain the contractual agreement of the GA and specify the pre-financing rules, the reporting obligations and the regulation for different amendments to the Agreement.
- Guideline offers updated information on the eligibility of costs, especially for equipments, on the exchange rate in vigor, etc.

Main documents supplied by E+ Programme

● Annex III - Detailed project budget

- Annex III is the main reference document for costs certification.
- Annex III implements the Unit & Current costs regulations and the funding rules applied under E+ Programme.
- Annex III presents partners' forecasts regarding staff (workload), travel (amount considered for reimbursement) and stay (top duration)

Main financial and administrative features

● *Flexibility*

- *Staff costs:* No flexibility allowed. Working days forecast for Manager, Teacher/Trainer/Researcher, Technician and Administrative are mandatory.
- *Costs of travel and stay:* Certain flexibility applied to the number of participant travelling and on the duration of the stay.
- *Purchase of equipments:* Specific needs are subordinated to the eligibility of equipments and onto formal agreement of the E+ Officer.

Main financial and administrative features

● *Exchange rate*



Exchange rate for Equipment & Subcontracting: Exchange rate rule applied under HARMONY is specified by the ERASMUS+ Guideline for the use of the Grant



Any conversion into euro of actual costs incurred in other currencies shall be made by the beneficiary at the monthly accounting rate established by the Commission and applicable on the month of the installment receipt.



Exchange losses are not considered eligible and exchange gains do not need to be reported


Main financial and administrative features

- *Payment procedure through installment*

Advance payments (Installment) are addressed to cover the costs charged by partners for staff, travel and stay.

Equipments and subcontracting are paid directly by the Lead partner.

1st installment – 50%:



When the GA is signed, a 1st installment of 50% total budget is transferred to the Lead partner.

When the PA is signed, Lead partner transfers the 1st installment for staff, travel and stay to the beneficiaries.

Main financial and administrative features

● *Payment procedure through installment*

2nd Installment – 40%

The Interim report (Annex V – Implementation of the actions and Annex VI – Statement on the use of the first installment) should be issued at project mid-term.




A request for payment can be claimed if at least 70% of the first advance payment has been certified

Payment of the balance – 10%

Annex VII – Report of the factual findings of the financial final report


Main financial and administrative features

Common procedure applied for cost certification

- **Actions and implementation**  **INTRANET**
- **Costs certification**  Project.erasmus@gmail.com
 - *Assessment on demand*
 - *Validation before sending the originals*
- **Payment (Equips, Subcontracting)**  Payment@us.es

Main financial and administrative features

Common procedure applied for cost certification

- **Communication** – Lead partner sends to partners detailed communication targeting specific (after project event) or general (closure of any certification period) costs certification .
- **Assessment** – Filled E+ official templates and gathered and scanned evidences are further sent to Lead partner for evaluation  Project.erasmus@gmail.com
- **Validation** – Once the validation is complete, documents can be signed and stamped. Scan version is sent for archiving to Project.erasmus@gmail.com. Originals are further sent to the Lead partner postal mail.

Main eligible costs

Reviewing official E+ documents for costs certification. Templates are provided by the Lead partner

- **Employees participating on behalf of the beneficiary**
 - Employment certificate (English version)

- **Staff costs**
 - Time sheet
 - Staff convention

- **Travel costs and costs of stay**
 - ITR – Individual Travel Report



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2nd part

-  **Kick off meeting and other steering group events**
Paving the future on financial issues, awareness session and terms of reference, main outputs
-  **Coordination and decision making process**
Coordination is assumed by the Lead partner and beneficiaries, role of the E+ Officer, risk analysis
-  **Financial management & reporting**
The HARMONY model: Strengthening Quality control and Audit to improve financial management of international projects
-  **Archives**
Splitting online repository and originals

Kick off meeting and other steering group events

● Actions to be implemented

- Awareness and training session (3 hours) on financial management at Kickoff
- Edition of a protocol on the terms of reference for financial and management issues
- Adapting the communication tools (Intranet, email addresses) to the specific needs (validation, payments)
- Dissemination of main results and issues at partners' meetings. Release of originals.

Coordination and decision making process

● Actions to be implemented

- Lead partner assigned human resources and competences to address all inherent tasks and responsibilities.
- Beneficiaries implement the financial protocol of HARMONY as good practice for the management of international projects.
- Decision making process is stated at the early stage of the project including the role of the E+ Officer. Lead partner assumes the responsibility to perform a risk analysis so as to avoid major incidences.

Financial management & reporting

- The HARMONY model for financial management



Financial management & reporting

- **The HARMONY model for financial management turns around the following concepts and implementations:**

- The coordination of Quality control and Audit is established at the early stage of the project.
- A testing period corresponding to the first semester of the project is agreed by the partnership to initiate their costs certification process and learn on practice.
- Permanent Quality control assessment is set-up to improve the level of costs certification including the purchase of equipments.

Financial management & reporting

● *Main reporting*

● *Testing period – 6 months (closure of the WP Preparation)*
Internal progress report on the initial costs certification

● *1st period – from month 6 to 18*
Interim report (Annex VI – Statement on the use of the first installment)
Second progress report based on the Quality control and Audit evaluation

● *2nd period – from month 18 to 36*
Final report (Annex VII – Report of the factual findings of the financial final report)

Archives

- **The HARMONY model for financial management supports a new archiving approach:**



A digital repository tool is managed both by the Quality control and Audit resources.



Originals are released by courier to the Lead partner postal address once validated at Quality control and Audit level.



Cross checking and convergence of both archives is periodically established.