



THE CREATIVE
ARCHIVES' AND USERS'
NETWORK

community as opportunity
ELIGIBLE COSTS AND FINACIAL STATEMENTS





Duration of the project = Eligibility period

01 December 2014 - 31 November 2018 (48 months)
Grant agreement number 3407

IMPORTANT TERMS

Coordinator = Project Leader

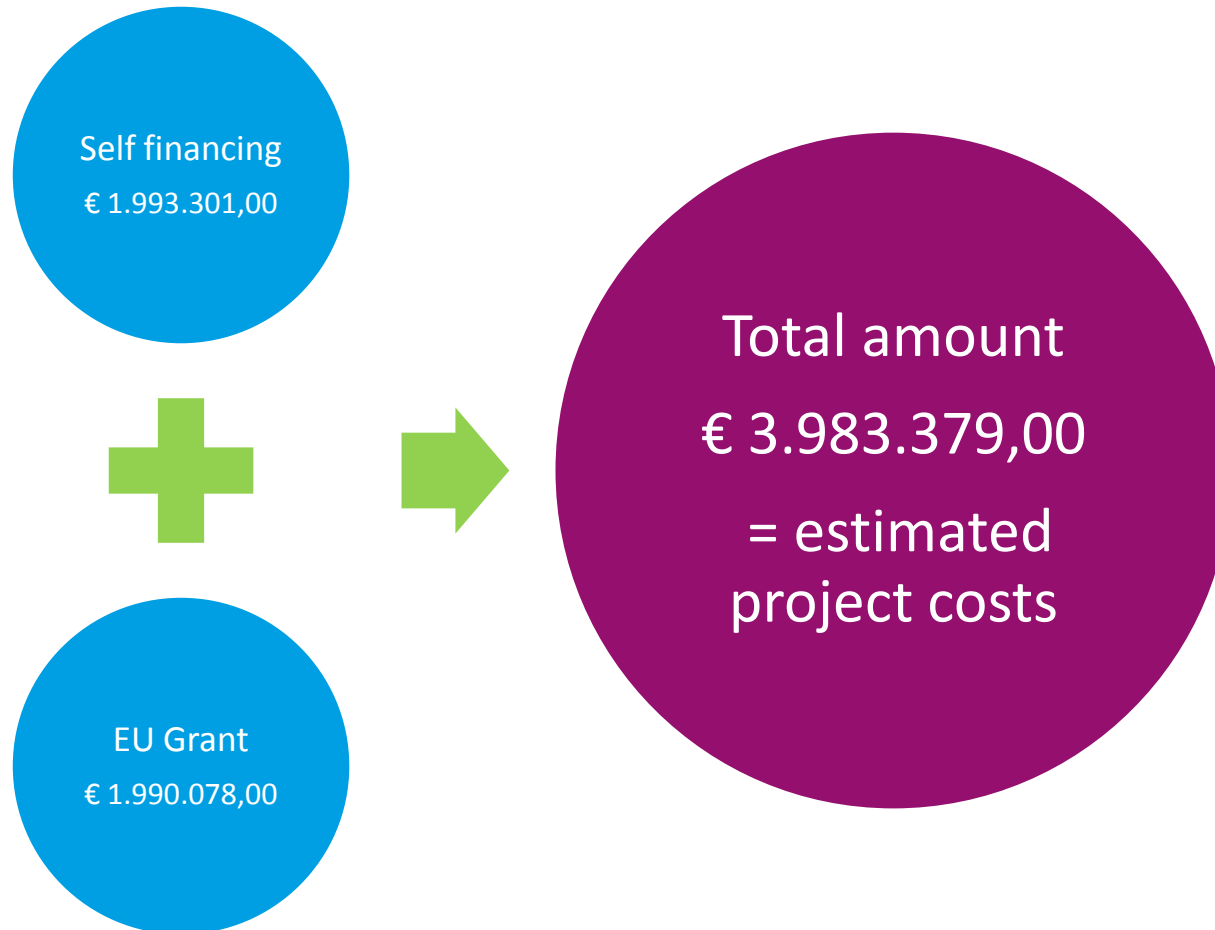
Co-Beneficiaries = Project Partners

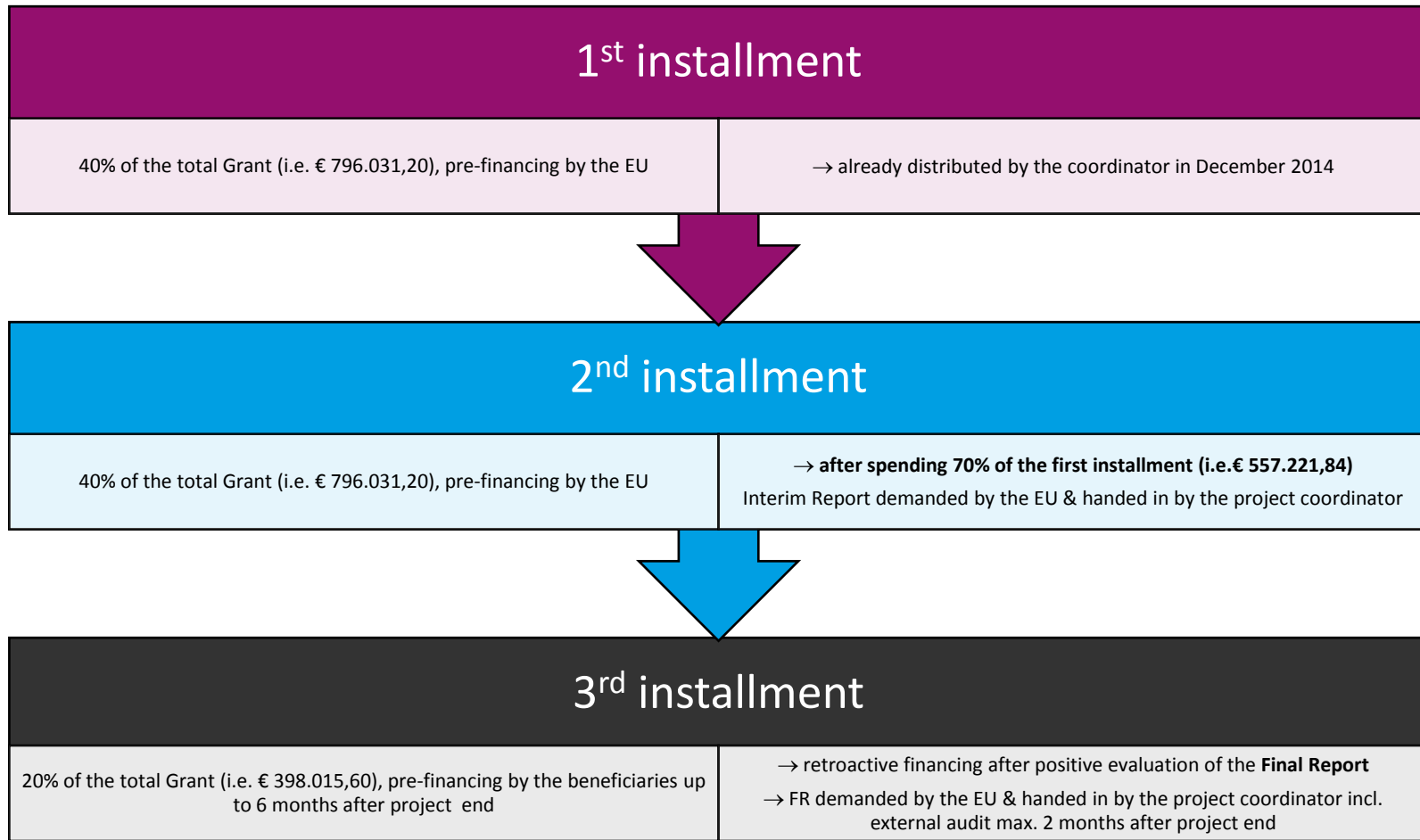
Sub-Contractors = Third Parties





Estimated project costs = Project Budget







PARTNER REPORTS

4 reporting periods

- (1) Fill out the list of invoice
 - (2) Fill out the activity documentation = work progress report
 - (3) Add all corresponding documentation: e.g. bills/receipts/documentation (timesheets, payrolls etc), dissemination and communication activities (press releases, merchandise, flyers etc.)
 - (4) Upload all data in the partners area of our project website
- Templates as well as check-lists and information material is downloadable in the partners' area of the project website!
- To facilitate your accounting fill out the templates as well as the corresponding documentation on a regular basis (for example every month)



REPORTING PERIODS

1st partner report
Deadline 15 January 2016
covering the period from 01 Dec 2014 to 31 Dec 2015

→ **2 possible outcomes**

If 70% of the first installment are already spent

interim report - second installment of 40% will be transmitted

If not enough money is spent

the interim report will be handed in after the 2nd partner report.

Keep in mind that it is necessary to spend 70% of our first installment to be able to hand in the first interim report and to get the second installment of the EU Grant. So please do not hesitate to spend money!



REPORTING PERIODS

2nd partner report / approx. Interim Report

Deadline 15 January 2017

covering the period from 01 January to 31 December 2016

→ The interim report should be latest handed in to the European Commission after the second project year. After a positive feedback the second installment of 40% of the EU Grant will be transmitted.

3rd partner report

Deadline 15 January 2018

covering the period from 01 of January to 31 December 2017

→ After evaluating: update about the remaining budget as well as project activities

4th partner report / final report

Deadline 07 December 2018

covering the period from 01 of January to 30 November 2018

→ The **Final Report MUST be handed** in by the coordinator **2 MONTHS after the official project end** (latest possible date 31st January 2019)

→ An **external audit** organized by the coordinator, is necessary **BEFORE handing in the final report** to the European Commission.

→ Each beneficiary has to support the coordinator at the final report and audit by delivering originals or certified copies of the expenses where necessary!!



CRITERIA FOR ELIGIBILITY

Costs are incurred by a Beneficiary (= Project Leader, Project Partner)

Costs are necessary for the implementation of the project

Costs are in relation to an activity taking place during the eligible period

Invoices must be paid within the eligibility period

Costs must be foreseen in the estimated project budget

Costs must comply with requirements of the tax and social legislation

Costs must be identifiable and verifiable in the Beneficiaries' accounting

Accounting standards of the Beneficiaries' countries assert

Costs must be entered in the list of invoices (downloadable in the partners area of the website)



TYPES OF ELIGIBLE COSTS

STAFF COSTS

(i.e. project manager, scientific personnel, technicians and sub-contractors such as external speakers and auditors)

TRAVEL & SUBSISTENCE COSTS

(i.e. transport, accommodation, subsistence)

SUBCONTRACTING COSTS

A. COSTS DIRECTLY LINKED TO IMPLEMENTATION OF PROJECT ACTIVITIES

(i.e. coproduction costs, premises hire, purchase of equipment, catering)

B. COMMUNICATION, PROMOTION AND DISSEMINATION COSTS

(i.e. production costs, advertising costs, web costs, documentation costs)

INDIRECT COSTS (max. 7%)



STAFF COSTS

Eligible staff costs include





STAFF COSTS

Supporting documents

Scenario 1: The employee is specifically hired for the project (full time):

- (1) Contract including work descriptions
- (2) Salary slips / payrolls
- (3) Salary schemes
- (4) Timesheets

Scenario 2 and 3: The employee is already working for the beneficiary but is now seconded to co:op (full or part time) :

- (1) Initial working contract
- (2) Secondment decision including a job description (and % of project work)
- (3) Salary slips
- (4) Salary schemes
- (5) Timesheets



STAFF COSTS

Change of staff

Please inform corinna.ziegler@icar-us.eu in case

- **the number of employees** in contrast to the numbers foreseen in the budget is changing
- the **name of your contact person or legal representatives** is changing

Note (!): Please keep in mind **not to inflate your budget for staff costs**



Timesheets - Summary

Working Time per Year

Year: **2014**

Partner: **P02 International Centre for Archival Research (ICARUS)**

Name of employee: **John Doe**

Working field: **Technical and administrative assistant**

Start of employment: **01.01.2011**

End of employment: **31.12.2014**

Working hours per week: **40**

Employed in the project: **part time**

Entire employment costs: **1.234,56**

Currency: **Euro**

Average hourly rate: **9,53**

Choose your organisation

Name of Employee

working field- general description

duration of employment: either insert start of employment according to the working contract or simply the duration of the project

fill in blue columns only

employment in the project 100% (=full time) or only partly (=part time of the full time employment)

other funded projects (if applicable) - no work description necessary

use your national currency

	Project 1 "co:op"	Project 1 "Administration" "co:op"	Project "Name"	regular work (not eligible for projects)	Entire working hours
December	52:45	12:20	00:00	64:25	129:30
total:	52:45	12:20	00:00	64:25	129:30
	52,75	12,33	0,00	64,42	129,50
Entire costs per project:	502,88	117,58	0,00	614,10	1.234,56

*total sum of employment costs
(= gross salary + on-costs) for
the respective period*

*General project relevant
activities - scientific,
research work, etc.*

*administrative work
only (relevant for
project managers)*

*in case of part time project
involvement: remaining work
time (from 100%), no work
description necessary*

Signature employer
(institution's stamp)



Creative
Europe

co:op
**Community as Opportunity - Creative archives' and
users' network**





Monthly Timesheets

Monthly Time Sheet

Partner: P02 International Centre for Archival Research
Year: 2014
Month: December
Name of Employee: John Doe

co:op
Community as Opportunity - Creative archives' and
users' network



Edit working hours in hourly format hh:mm

	START work	BREAK start	BREAK end	END work	entire working hours	Project 1 "co:op"	Project 2 "Administration"	Project 3 "Name"	regular work (not eligible for projects)	detailed description of activity resp. reasons for absence of work (illness, doctors' visit, public holiday, vacation, etc.)
Monday, 01 December 2014					00:00				00:00	
Tuesday, 02 December 2014	08:00	12:00	13:00	18:00	08:00				05:00	project administration, e-mails
Wednesday, 03 December 2014	09:00	12:00	12:30	17:45	08:15	04:00	00:30		03:45	data implementation, project administration
Thursday, 04 December 2014	09:00	12:00	12:30	17:30	08:00	03:30			04:30	metadata updates
Friday, 05 December 2014	09:00	12:00	12:30	17:45	08:15	04:00	00:30		03:45	data implementation, project administration
Saturday, 06 December 2014					00:00				00:00	
Sunday, 07 December 2014					00:00				00:00	
Monday, 08 December 2014					00:00				00:00	public holiday
Tuesday, 09 December 2014	09:00	12:30	13:00	18:00	08:30	04:00	00:50		03:40	data implementation, project administration
Wednesday, 10 December 2014	09:00	12:00	12:30	15:00	05:30	02:00			03:30	data implementation
Thursday, 11 December 2014	08:45	12:00	12:45	17:30	08:00	06:45			01:15	website updates
Friday, 12 December 2014	09:00	12:00	13:00	18:00	08:00		02:00		06:00	administrational issues
Saturday, 13 December 2014					00:00				00:00	
Sunday, 14 December 2014					00:00				00:00	
Monday, 15 December 2014	08:45	12:15	13:00	17:45	08:15		03:30		04:45	e-mail correspondences
Tuesday, 16 December 2014	08:45	12:15	13:00	18:00	08:30	05:00			03:30	database updates
Wednesday, 17 December 2014	08:30	12:00	12:45	16:30	07:15	05:00			02:15	technical meeting, metadata updates
Thursday, 18 December 2014	09:10	12:30	13:15	19:00	09:05	06:00			03:05	data implementation, database updates
Friday, 19 December 2014					00:00				00:00	
Saturday, 20 December 2014					00:00				00:00	
Sunday, 21 December 2014					00:00				00:00	
Monday, 22 December 2014	08:50	12:10	13:00	17:45	08:05	07:00			01:05	database updates, data implementation
Tuesday, 23 December 2014	09:00	12:20	13:00	17:30	07:50				07:50	
Wednesday, 24 December 2014					00:00				00:00	public holiday
Thursday, 25 December 2014					00:00				00:00	public holiday
Friday, 26 December 2014					00:00				00:00	
Saturday, 27 December 2014					00:00				00:00	
Sunday, 28 December 2014	08:45	12:15	13:00	17:45	08:15	03:30	02:00		02:45	database update, e-mail correspondences, billing
Monday, 29 December 2014	08:30	12:00	12:45	19:00	09:45	02:00			07:45	website updates
Tuesday, 30 December 2014					00:00				00:00	
Wednesday, 31 December 2014					00:00				00:00	vacation
					129:30	52:45	12:20	00:00	64:25	

Signature Employee

Signature Employer

Don't forget to add signatures
and the date if the signature!

Fill out your working
time into the column
"Project name" only in
case you are working for
a second funded
project. Please fill in the
name of the project!

Please fill in only
project activities and
reasons for absence !

Please enter your start of
work, lunch break
(according to national
rules!), end of work

**Please enter the hours you spent
working for co:op**
→In case you work full time for the
project the hours in the white column
"entire working hours" and the blue
column "project 1 co:op" should
show the same amount of working
time!
→In case you work part time in the
project the difference between your
project and your regular working time
should be shown in the white column
"regular working time" automatically



TRAVEL & SUBSISTENCE COSTS

Following travel costs can be submitted:

- (1) Travelling by plane: only economy class tickets
- (2) Travelling by train: first class tickets are allowed
- (3) Travelling by car: kilometre allowance of € 0,22

Supporting documents:

- (1) Airline tickets or travel agent invoices
- (2) Boarding passes
- (3) Bus/train tickets
- (4) In case of travelling by car: copy of the route, amount of kilometer and kilometer allowance used, data of travel, project activity



TRAVEL & SUBSISTENCE COSTS

Subsistence Cost can be handed in on the basis of

- (1) Real costs
- (2) Daily allowance

Supporting documents

In case of real costs:

- Hotel receipts in copy
- Proof of Payment

In case of flat rate:

- Document explaining the costs
- Daily allowance calculation
- Receipt signed by the person who handed the daily allowance in

Note (!): All costs should not exceed the daily allowances approved by the EU. We recommend to hand in only real costs for the travel and accommodation!



COSTS FOR PROCUREMENTS & SUB-CONTRACTING

In co:op following services will be subcontracted:

- coproduction costs
- premises hire
- purchase of equipment
- caterings
- external digitization
- production costs
- advertising costs....

Following costs shall not be considered as subcontracting:

- public bodies
- artists, lecturers or speakers
- travel and subsistence costs



COSTS FOR PROCUREMENTS & SUB-CONTRACTING

To be eligible

- (1) the costs must apply the **national procurement rules**
- (2) competitive tenders and the documentation of quotes
- (3) the procurement must follow the **best price/performance ratio**
- (4) all costs must be **clearly stated in the application** and the budget
- (5) Contracts over € 60.000,00: The tendering procedure must be clearly documented and told to the project management before the procurement procedure





COSTS FOR PROCUREMENTS & SUB-CONTRACTING

Supporting documents:

- (1) Competitive tenders
- (2) (Work) Contracts
- (3) Invoices (incl. the name of the Beneficiary, project name, Grant agreement Number)
- (4) Documents on bank transfer / payment (copies)
- (5) Examples of outcomes if possible (folders etc.)





COSTS FOR PROCUREMENTS & SUB-CONTRACTING

(NEW OR SECOND HAND) EQUIPMENT

In case your budget foresees the purchase of new or second hand equipment the rules for sub-contracting apply.

Additionally following rules should be considered:

- (1) Depreciation must follow **national tax and accounting rules**
- (2) Only depreciation **during the activity and the rate of the actual use** can be taken into account!
- (3) Evidence of existence of equipment (i.e. photos)





INDIRECT COSTS

max. 7% of the eligible costs! A lump sum will be set aside for each beneficiary.

These costs include: rent, heating, gas, electricity, communication, postage costs only if in connection with the project

VAT

VAT is only eligible if it cannot be recovered → if the VAT can be recuperated, expenses must be noted as amounts excluding VAT

THIRD COUNTRY COSTS

max. 30% of the total eligible costs

...are eligible if they relate to:

- (1) citizens
- (2) organizations
- (3) activities like travelling costs in third countries





INELIGIBLE COSTS

1. Return on capital

2. Debt & Debt service charges

3. Provisions for losses or debts

4. Overdraft interest

5. Doubtful debts

6. Exchange losses

7. Excessive or reckless expenditures

8. Deductible VAT

9. Bank transfer cost

10. Costs in the framework of another action co-financed by the EU

11. Contributions “in kind”





List of Invoices

NOTE (!): the list of invoices **does not include staff expenses (personnel costs)**

General Costs (e.g. all external and subcontracting costs)

- **Costs linked to activities:** e.g. coproduction and copyright costs, premise hire, purchase of equipment, catering, others (external content preparation etc.)
- **Costs for communication:** e.g. printing and production costs, advertising costs, web costs, documentation costs
- **Costs for external staff:** e.g. external auditors or speakers

Travel & Subsistence costs:

- **Travel costs:** e.g. costs for the journey to and from a project meeting (plane, train, bus tickets, travel by car)
- **Subsistence Costs:** e.g. real costs for hotels and restaurants



List of Invoices

Invoice								Activity			
N°	Item selected in the estimated budget (drop down menu)	Invoice N° or Reference	Name of the supplier	Date of the invoice dd/mm/yyyy	Date of payment dd/mm/yyyy	National currency	Amount (national currencies, incl. VAT if the beneficiary cannot recover it)	Date of the action		Name of the activity (drop down menu)	Purpose of the expense / Description of either goods or services
								Start date dd/mm/yyyy	End date dd/mm/yyyy		
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→Find useful information on the introduction – sheet

→Please fill out all columns if possible

→ drop down menus “item selected in the estimated budget “ as well as “name of activities” will help to stay in line with the budget!

→ list all invoices chronologically

→ fill out the list on a regular basis

1. Mid-term Convention
2. Final Convention
3. International Workshop
4. University Seminar / course
5. Mobility Grant Programme
6. Excursion Grant
7. Establishment of Tapanthya
8. Bilingual Dictionary

Seite 1

Introduction - Guide General Costs Travel & Subsistence Costs





List of Invoices

1 2	N°	Invoice N° or Reference	Activities / Actions				Beneficiaries		Departure		Destination		N° of days	Travel or subsistence costs		National currency	AMOUNT (national currencies, incl. VAT if the beneficiary cannot recover it)	Date of payment dd/mm/yyyy
			Start Date dd/mm/yyyy	End date dd/mm/yyyy	Name of the activity (drop down menu)	Purpose of the journey	Country ISO code	Name of the person travelling	Name of the city	Country ISO code	Name of the city	Country ISO code		Means of travel (air, train, car, bus) & transport company or travel agency	Name of the hotel and/or restaurant			
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Seite 1





OTHER USEFUL INFORMATION

Changes in Bank Accounts

communicate changes in your organization's bank accounts to the coordinator

Cash Payments

avoid the use of petty cash and cash transactions (if cash payment cannot be avoided, then a proof of withdrawal of the cash, a copy of the invoice and a signed receipt are needed!)

Reports

- all reports must be **written in English**
- support the coordinator with your **interim reports** and especially during the final audit by delivering originals or certified copies of the expenses if necessary!
- **keep all documents** including accounting and tax records, proof of payment and bank statements **for at least 5 years beginning with the end of the project**





Have a look on the partner's area of our project website <http://coop-project.eu/partners-area/> to find:

- (1) information sheets on administrative issues
- (2) check-lists for your interim reports
- (3) timesheets
- (4) the list of invoices
- (5) the activity documentation checklist....

Practical Information on the project management can also be found in the guidelines of the EU downloadable under

<https://eacea.ec.europa.eu/sites/eacea-site/files/1.-ce-culture-coop-guidelines-2014.pdf>





In case of questions do not hesitate to contact us anytime!

... overall project coordination issues

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... content related project management issues

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... financial issues

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Thank you for your attention!

Corinna Ziegler

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THE CREATIVE
ARCHIVES' AND USERS'
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Co-funded by the
Creative Europe Programme
of the European Union

