



# SWAP

Sustainable solid WASTE management and Policies

## Financial Management Handbook

<b>Project Acronym</b>	<b>SWAP</b>
<b>Work Package</b>	WP7
<b>Deliverable</b>	D7.3
<b>Deliverable Lead</b>	Sabine Herrmann (TUHH)
<b>Type</b>	Report
<b>Dissemination Level</b>	Confidential
<b>Contractual delivery date</b>	14.05.2021
<b>Actual submission date</b>	12.05.2021
<b>Author(s)</b>	Sabine Herrmann (TUHH)





## ABSTRACT

This Financial Management Handbook complements the project information provided in the Grant Agreement and in the Partnership Agreement. It provides more detailed information regarding the financial aspects of the project (reporting, payments, etc.).

## KEYWORDS

Joint Declaration, Timesheet, Individual Travel Report, Reporting, Eligibility, Budget, Supporting Documents, Tendering, Payment, VAT

## DISCLAIMER

The European Commission's support for the production of this publication does not constitute an endorsement of the contents, which reflect the views only of the authors, and the Commission cannot be held responsible for any use which may be made of the information contained therein.

This document may contain material, which is the copyright of the SWAP Consortium parties, and may not be reproduced or copied without permission. All SWAP Consortium parties have agreed to full publication of this document. The commercial use of any information contained in this document requires a license from the owner of that information.

Neither the SWAP Consortium as a whole, nor a certain party of the SWAP Consortium warrant that the information contained in this document is capable of use, nor that use of the information is free from risk, and does not accept any liability for loss or damage suffered by any person using this information.

## ACKNOWLEDGEMENT

This document is a deliverable of the SWAP project. This project is co-funded by the Erasmus+ Programme of the European Union under the call for proposals EAC/A02/2019 and carries the project n° 618723-EPP-1-2020-1-DE-EPPKA2-CBHE-JP.



## Table of Contents

ABSTRACT .....	2
KEYWORDS .....	2
DISCLAIMER .....	2
ACKNOWLEDGEMENT .....	2
List of Abbreviations.....	4
List of Tables.....	4
1 Introduction.....	5
2 Budget Overview .....	6
2.1 Staff Costs.....	6
2.2 Travel Costs and Costs of Stay.....	8
2.3 Equipment Costs.....	10
2.4 Subcontracting Costs.....	12
3 Eligibility of Costs.....	14
3.1 Eligible Costs.....	14
3.2 Ineligible Costs.....	15
4 Reporting.....	15
4.1 Internal Reporting .....	15
4.2 How to fill in the reporting documents.....	16
4.3 Pre-financings and Final Payment.....	17
5 Request for Payment Transfer and Financial Identification.....	18
6 Checks and Audits .....	19
7 VAT .....	19
8 Exchange Rate .....	19
9 Tendering procedure.....	20
Annex.....	21
Payment Plan.....	21
Unit Costs (Staff Costs) .....	22
Unit Costs (Travel Costs and Costs of Stay) .....	23
.....	23
VAT Exemption Certificate .....	24
Reporting Template: Timesheet.....	26
Reporting Template: Joint Declaration .....	27
Reporting Template: Individual Travel Report .....	28
Request for payment transfer .....	29
Budget Overview per Partner.....	30
Overview: Supporting Documents per Cost Category.....	31



## List of Abbreviations

ADMN	Administrative staff
CBHE	Capacity Building in the field of Higher Education
EACEA	European Education and Culture Executive Agency
GA	Grant Agreement
ITR	Individual Travel Report
JD	Joint Declaration
MNG	Manager
PA	Partnership Agreement
RSCH	Researcher, Teacher, Trainer
TECH	Technical staff
TS	Timesheet
TUHH	Hamburg University of Technology ( <i>Technische Universität Hamburg</i> )

## List of Tables

Table 2.1	Budget Overview SWAP (Cost Category, Cost Type, Ceiling)
Table 4.1	Internal Reporting Periods



## 1 Introduction

This Financial Management Handbook serves as a reference book for all consortium members for the smooth implementation of the project SWAP in terms of finance. It is based on the following documents:

- SWAP Grant Agreement (618723-EPP-1-2020-1-DE-EPPKA2-CBHE-JP) and its annexes
- SWAP Partnership Agreement
- [Guidelines for the Use of the Grant \(Version 02: 09 January 2018\)](#)
- [Programme Guide](#)

**Indented passages written in bold are direct speech from the coordinator to all partners and contain hints and notes (how to fill in reporting templates; what to consider for the financial implementation of the project).**

### Funding Rule

For ERASMUS+ CBHE projects, co-funding by the partners is required since the amount of the grant is not equal to the total costs of the project. The grant is calculated so as to require co-funding to implement the project.

Co-funding consists of expenses like overhead costs or higher expenditures than unit costs. It is not taken into account for the final calculation of the grant, but will be requested with the final report only for information purposes. Co-funding doesn't need to be justified or demonstrated at final report stage.

**If you have co-financed anything for the project, please let us know at each reporting period or accumulated at the end of the project (only amount and subject).**

### Unit Costs vs. Actual Costs

The expenses of the project will be reimbursed either with **unit costs** (for staff costs, travel costs and costs of stay) or with **actual costs** (for equipment and subcontracting).

**Unit costs** are fixed contributions, multiplied by the specific number of units. They cover the costs of the implementation of a specific task or activity. **Unit costs** are fixed and cannot be modified during the project period.

**In case of an audit, you must ensure that the declared unit costs are supported with sufficient proof demonstrating that your activities have been actually and properly implemented and/or that output has been produced. A proof of payment for the amount of unit costs is necessary.**

Beneficiaries have flexibility in the way they manage the funds awarded to cover expenses necessary for the implementation of the activities, which should be implemented during the eligibility period.

**Actual costs** are the costs which are actually incurred (on an invoice).



## 2 Budget Overview

Table 2.1 Budget Overview SWAP (Cost Category, Cost Type, Ceiling).

	COST CATEGORY	EUR	COST TYPE	CEILING (in % of the total grant)
I	STAFF COSTS	376.940,00	Unit Costs	max. 40 %
II	TRAVEL COSTS	195.000,00	Unit Costs	
III	COSTS OF STAY	131.520,00	Unit Costs	
IV	EQUIPMENT COSTS	155.000,00	Actual Costs	max. 30 %
V	SUBCONTRACTING COSTS	83.890,00	Actual Costs	max. 10 %
<b>TOTAL GRANT (I-V)</b>		<b>942.350,00</b>		

In Table 2.1 the budget for the whole consortium of the SWAP project is listed. Staff costs, travel costs and costs of stay are reimbursed as unit costs whereas equipment costs and subcontracting costs will be reimbursed as actual costs. A maximum of 40 percent of the total grant can be claimed for staff costs, a maximum of 30 percent for equipment costs and a maximum of 10 percent for subcontracting costs.

**These ceilings apply to the costs of the whole consortium, not for a single partner, so we will keep an eye on them.**

Hereinafter, the different cost categories will be explained in detail.

### 2.1 Staff Costs

#### General regulations

Staff costs can be claimed for staff working for the beneficiary and performing tasks for the project (proofed by activities implemented and/or tangible output produced). They will be reimbursed as unit costs. Each unit cost corresponds to an amount in EUR per day.

#### Staff costs depend on:

- the type of *staff category* (manager, researcher/teacher/trainer, technical staff, administrative staff)
- the country (in which the person is employed)
- the numbers of days worked (cannot exceed 20 days per month or 240 days per year)



**The type of staff depends on the work performed, not the status of the person. For example: If a staff member performs administrative tasks, s/he will be paid with the unit costs for administrative (even though s/he is employed as a researcher).**

One working day is defined according to the applicable national legislation.

**The applicable staff categories can be described as the following:**

- Managers (including legislators, senior officials and managers) carry out top managerial activities related to the administration and coordination of project activities.
- Researchers/trainers typically carry out academic activities related to curriculum/training programme development, development and adaptation of teaching/training materials, preparation and teaching of courses or trainings.
- Technical staff (including technicians and associate professionals) carries out technical tasks such as book-keeping, accountancy, in-house translation activities.
- Administrative staff (including office and customer service clerks) carries out administrative tasks such as secretarial duties. Students can work for the project and can be considered as administrative staff, provided that they have signed a work contract with a consortium beneficiary institution.

### **Staff costs during travelling time**

The cost of the staff during travelling time may be charged to the project if the work performed can be demonstrated in terms of workload, output produced and activities realised and if it is in line with the practices of the beneficiary institutions.

### **Employment Contracts**

Individuals, working for the SWAP project, must have an employment contract (in line with national legislation). They can either be **employed** or **assigned** to one of the beneficiaries listed in the GA.

**Employed persons** must have an employment contract.

A staff member can also be a **person assigned** to the project on the basis of a contract against payment, e.g. a civil contract, a free-lance contract, an expert contract, a service contract with a self-employed person ("in house consultant") or a secondment to a beneficiary against payment.

The costs of these persons may only be assimilated to the staff costs, if:

- (i) the person works under conditions similar to those of an employee (e.g. regarding the way the work is organised or the tasks that are performed); and



(ii) the result of the work belongs to the institution; and

(iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract within the institution

An **assigned staff member** must fulfil all the three conditions above (i to iii) and must have signed a contract against payment with a beneficiary institution.

### **Supporting Documents**

To proof the EACEA incurred staff costs, the following supporting documents will be needed:

- Duly filled in and signed [Joint Declaration](#) for each person employed for the project  
**TUHH needs the original signed JD.**
- Duly filled in and signed [Timesheets](#) to be attached to each joint declaration  
**TUHH needs the original signed TS.**
- Formal employment contract  
**TUHH needs a certified copy. Please translate the document into English yourself and mark it with a stamp of your institution (saying “certified copy”). An auditor my ask for originals or certified translations.**
- Any evidence allowing to verify that declared workloads correspond to actual activities/outputs (non-exhaustive list):
  - **tangible outputs/products**
  - attendance/participants lists
  - certificate of attendance
  - agendas
  - minutes of meetings
  - salary slips etc.

## 2.2 Travel Costs and Costs of Stay

### **General Regulations**

**Staff members and students** participating in activities of the project can claim travel costs and costs of stay.

**Staff members** must have a contract with the beneficiary and the travels must be intended for the activities listed in the [Programme Guide](#) (p.306). The duration of the travel is max. 3 months.





**Students** must be registered under the beneficiary institution. The duration of the activity is min. 2 weeks, max. 3 months. Short term activities linked to the management of the project have a max. duration of 1 week. Students participating in those short term activities linked to the management of the project may claim costs of stay corresponding to staff (for max. 1 week).

**The grant contribution to the travel includes visa fees. Nevertheless, if a travel is necessary in order to obtain a visa, the relevant unit costs for travel and, if applicable, costs of stay can be claimed.**

### Travel Costs

Travel costs will be reimbursed as unit costs (fixed amount in EUR per journey per person). They are depending on the distance between the home institution and the place of the activity. If the place of departure is different from the place of the home institution, a prior authorisation from the EACEA is needed.

To insert the correct distance into the ITR, you have to use the official [Distance Calculator](#).

#### Circular Travel

**If you are travelling directly from a first activity to a second activity (and return home after the second activity), you have to claim travel costs as the following:**

**The distance band from A (home institution) to B (place of first activity)**

**+**

**The distance band from B (place of first activity) to C (place of second activity)**

**You also have to fill in two ITR, since they will be counted as two separate journeys.**

### Costs of Stay

Costs of stay include e.g. costs for subsistence, accommodation, local transport, insurance (for activities outside the city of the home institution), etc. and will be reimbursed as unit costs (fixed amount in EUR per day per person). They are only based on the duration of the activity the participant attended.



### Supporting Documents

To proof the EACEA incurred travel costs and costs of stay, the following supporting documents will be needed:

- Duly filled in and signed [Individual Travel Report](#)

**TUHH needs the original signed ITR.**

- Proof of a formal contractual relationship

**TUHH needs a certified copy. Please translate the document into English yourself and mark it with a stamp of your institution (saying “certified copy”).**

**If you are already claiming staff costs for a person travelling, you don't have to send us the certified copy twice.**

- Any justification that the travel definitely took place and the person travelling attended the meeting or event, e.g. (non-exhaustive list)

- **Tangible outputs/products**
- Travel tickets
- Boarding cards
- Invoices, receipts
- Proof of attendance in meetings (attendance lists, certificates)
- Agendas
- Presentations
- Minutes of the meeting
- Photos, ...

## 2.3 Equipment Costs

Equipment costs are a contribution for the purchase of equipment necessary for the implementation of the project. They are reimbursed as **actual costs** (100 % of the eligible costs). Only Higher Education Institutions in partner countries can claim equipment costs. The costs have to be foreseen in the application (according to the budget). The total purchase costs will be reimbursed (not the depreciation).

This could include, for example, (e-)books and periodicals, fax machines, photocopying machines, computers and peripherals (including notebooks/laptops and tablets), software, machines and equipment for teaching purposes, laboratory supplies (teaching purposes), video-projectors



(hardware) and video presentations (software), television sets, installing/setting up of communication lines for internet connection, access to databases (libraries and electronic libraries outside the partnership) and clouds, equipment maintenance, insurance, transport and installation costs.

The following costs are not considered eligible: equipment such as furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems.

**Please keep in mind that the equipment has to be purchased and installed at the beginning of the project (*not later than 12 months before the end of the project [as advised in the Programme Guide]*) and has to be recorded in the inventory of your institution (your institution is the sole owner of the equipment). Therefore, it has to be labelled with E+ stickers (have to be printed by you).**

For buying equipment, the following rules have to be considered:

- transparency, no conflict of interest, equal treatment of all suppliers
- splitting goods into smaller parts to avoid tendering procedures is not allowed
- **Thresholds**
  - < EUR 25.000 **best value for money**
  - > EUR 25.000 and < EUR 144.000 **tendering procedure and three quotations from different suppliers**
  - > EUR 144.000 **tendering procedure according to national legislation**

**Since equipment of the same kind should be bought together on a national level, we ask you to contact us before you buy the equipment.**

### **Prior Authorisation from the EACEA**

Compared to the equipment as specified in the original application, minor adaptations in terms of quantity and product in the purchased equipment can be accepted **without prior authorisation** provided that the budgetary ceilings are respected, the corresponding equipment items are eligible, the modification can be justified and is related with the project objectives.

In case of significant changes of the equipment to be purchased compared to the equipment as specified in the original application, **prior written authorisation from the EACEA** should be given during project implementation.

### **Supporting documents**



For the purpose of any financial evaluation and/or audit, beneficiaries will have to retain with the project accounts the following supporting documents:

- **Invoice(s) and bank statement(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 and below EUR 144.000, **documentation on the tendering procedure and three quotations from different suppliers.**
- When the threshold of EUR 144.000 is exceeded, **documentation on the tendering procedure applied according to national legislation.**
- **Proof that the equipment is recorded** in the inventory of the institution.

In addition, the declared costs must be **identifiable and verifiable**, in particular **being recorded in the accounting system** of the beneficiary. Furthermore, the equipment must be **properly registered in the inventory** of the institution concerned.

**Please send us scans of all the supporting documents and keep the originals. In case of an audit, you might have to show/send the original documents to the Agency.**

**For more information regarding the tendering procedure, see chapter “Tendering procedure”.**

## 2.4 Subcontracting Costs

Subcontracting costs are reimbursed as actual costs (100 % of the eligible costs) and occur by paying third parties for the implementation of **project-related tasks which cannot be performed by beneficiaries. They occur for specific, time-bound tasks, e.g.:**

- evaluation/audit
- web design and maintenance
- printing, publishing and dissemination activities
- language or IT courses
- translation services
- logistic support for the organisation of events

**Important: project-management related tasks have to be done by the partners, they can't be done by third parties.**

For subcontracting, the following rules have to be considered:



- transparency, no conflict of interest, equal treatment of all suppliers
- splitting goods into smaller parts to avoid tendering procedures is not allowed
- **Thresholds**
  - < EUR 25.000 **best value for money**
  - > EUR 25.000 and < EUR 144.000 **tendering procedure and three quotations from different suppliers**
  - > EUR 144.000 **tendering procedure according to national legislation**
- costs for the maintenance of any equipment purchased for the project may be included under the budget heading equipment
- must be done on the **basis of a contract** (should describe the specific task and its duration; must include a date, project number and signature of both parties)
- tasks to be subcontracted must have been identified in the proposal (along with clear reasons as to why the task cannot be carried out by the beneficiaries) and the estimated amount entered in the budget.
- subcontracting initially not foreseen in the budget will need **prior written authorisation** from the EACEA during project implementation
- actual travel costs and costs of stay related to subcontracted service providers have to be declared under the subcontracting budget heading and be justified and documented.

Beneficiaries and their staff members are not allowed to operate in a subcontracting capacity for the project.

Catering and hospitality costs for external participants can be covered by subcontracting.



### Supporting documents

For the purpose of any financial evaluation and/or audit, beneficiaries will have to retain with the project accounts the following supporting documents:

- **Invoices, subcontracts and bank statements.**
- In the case of travel activities of subcontracted service provider, 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 that the activities took place.
- When the threshold of EUR 25.000 is exceeded and below EUR 144.000, **documentation on the tendering procedure and three quotations from different suppliers.**
- When the threshold of EUR 144.000 is exceeded, **documentation on the tendering procedure applied according to national legislation.**
- **Tangible outputs/products**

In addition, the declared costs must be identifiable and verifiable, in particular being recorded in the accounting system of the beneficiary.

**Please send us scans of all the supporting documents and keep the originals. In case of an audit, you might have to show/send the original documents to the Agency.**

**For more information regarding the tendering procedure, see chapter “Tendering procedure”.**

## 3 Eligibility of Costs

### 3.1 Eligible Costs

**Eligible costs** are costs actually incurred by the beneficiary which meet the following criteria:

- incurred **during the eligibility period** (with the exception of costs relating to the preparation of the final report)
- foreseen and **included in the application** and the budget
- incurred in connection with the action (described in Annex I of the GA) and **necessary for its implementation**
- **identifiable and verifiable**, in particular being **recorded in the accounting records** of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and with the usual cost accounting practices of the beneficiary
- comply with the requirements of applicable tax and national legislation



- **reasonable, justified, and comply with the principle of sound financial management**, in particular regarding economy and efficiency.

### 3.2 Ineligible Costs

The following costs are **ineligible**:

- equipment such as: furniture, motor vehicles of any kind, equipment for research and development purposes, telephones, mobile phones, alarm systems and anti-theft systems
- **costs of premises** (purchase, rent, heating, maintenance, repairs etc.) and costs linked to the purchase of real estate
- expenses for activities - and related travel - that are not carried out in the project beneficiaries' country, unless explicit prior authorisation has been granted by the Agency
- depreciation costs, return on capital, debt and debt service charges, provisions for losses or debts, interest owed or doubtful debts
- **exchange losses** and costs of transfers from the Agency charged by the bank of a beneficiary
- costs declared by a beneficiary in the framework of another action receiving a grant financed from the Union budget
- contributions in kind from third parties
- excessive or reckless expenditure
- **deductible VAT**

## 4 Reporting

The project started on 15/01/2021 and ends on 14/01/2024. Within the 36 months-duration of the project, 2 official reports have to be handed in. The official reporting periods for the project are:

**Reporting period 1: 15/01/2021 – 14/10/2022 (M1 – M21)**

**Reporting period 2: 15/10/2022 – 14/01/2024 (M22 – M36)**

In order to prepare the official reports and to continuously check the implementation of the project, 6 internal reporting periods were implemented.

### 4.1 Internal Reporting

#### Internal Reporting Periods

Every 6 months, each partner will be requested to hand in an internal report on costs. This internal report includes Joint Declarations (JD), Timesheets (TS), Individual Travel Reports (ITR) and the supporting documents of the cost categories, in which costs occurred during the last 6 months.



**Please send scans of all these documents via e-mail to the SWAP team at TUHH. After the end of the reporting period you should submit the documents online within one month.**

**The originals of JD, TS and ITR should be sent via mail to:**

Technische Universität Hamburg / Hamburg University of Technology (TUHH)  
Referat Internationales Drittmittel-Management (PV 44)  
Am Schwarzenberg-Campus 1 (A)  
21073 Hamburg  
Germany

The internal reporting periods are:

*Table 4.1 Internal Reporting Periods.*

Internal Reporting Period	Half-year	Start Date – End Date	Months	Date of submission online
1	H1	15/01/2021 – 14/07/2021	(M1 – M6)	15/08/2021
2	H2	15/07/2021 – 14/01/2022	(M7 – M12)	15/02/2022
3	H3	15/01/2022 – 14/07/2022	(M13 – M18)	15/08/2022
4	H4	15/07/2022 – 14/01/2023	(M19 – M24)	15/02/2023
5	H5	15/01/2023 – 14/07/2023	(M25 – M30)	15/08/2023
6	H6	15/07/2023 – 14/01/2024	(M31 – M36)	15/01/2024

**If the whole consortium spent less than 70 % of the first pre-payment from H1-H3 (M1-M18), we might ask for documents of expenses within M19-M21 until 14/10/2022 to hand them in for the first official reporting period.**

## 4.2 How to fill in the reporting documents

**We created two short videos with the guidance on how to fill in the three reporting documents (one video for TS and JD; one video for ITR).**

**You can find both videos in the [SWAP cloud](#).**

**For each document (JD, TS and ITR) a unique reference number has to be created. Please use the following system, so we can easily identify the different documents.**





#### Reference Numbers of Joint Declarations

**JD-SWAP - No. of Partner - No. of Half-year - Initials of the person - MNG/RSCH/TECH/ADMN**

MNG = Manager

RSCH = Researcher, Teacher, Trainer

TECH = Technician

ADMN = Administrative staff

**Example: JD-SWAP-P1-H1-SH-ADMN**

**for a Joint Declaration of Sabine Herrmann, TUHH (P1), first half-year (H1), performing administrative tasks**

#### Reference Numbers of Timesheets

Timesheets always have to be handed in together with the dedicated Joint Declaration. Therefore, the reference number is the same as on the JD; only with “TS” instead of “JD”:

**TS-SWAP - No. of Partner - No. of Half-year - Initials of the person - MNG/RSCH/TECH/ADMN**

**Example: TS-SWAP-P1-H1-SH-ADMN**

**for the Timesheet belonging to the JD in the previous example**

#### Reference Numbers of Individual Travel Reports

**ITR-SWAP - No. of Partner - No. of Half-year - Initials of the person - Place of Meeting – Date of departure-day**

**Example: ITR-SWAP-P1-H3-SH-Bari-20220327**

**for a meeting in Bari; traveller: Sabine Herrmann, TUHH (P1), third half-year (H3), day of departure: 27/03/2022**

### 4.3 Pre-financings and Final Payment

The EACEA will give two pre-financings and make a final payment. The **first pre-financing** of 50 % of the grant was paid to the coordinator after the signing of the GA. It will be transferred to the partners within 30 days after the signature of the PA.

The **second pre-financing** of 40 % of the grant will be paid by the EACEA after the first reporting period (if at least 70 % of the first pre-financing [in total for the project] has been used).



**Payments from TUHH to the partners will be done according to the payment scheme in the PA (see Annex). The payments to the partners can only be made once funds from the EACEA have been received by TUHH.**

The **final payment** will be made after the final report. The final amount of the grant to be transferred to the partners will be defined only once the total grant has been confirmed by the EACEA (after the approval of the final report).

**We will transfer the remaining grant to you within 30 days after the receipt of the final payment from the EACEA.**

## 5 Request for Payment Transfer and Financial Identification

**We will transfer the part of the grant corresponding to each beneficiary using the bank accounts of each beneficiary as provided in the Financial Identification.**

**Please send us a “Request for payment transfer” (using the form in the Annex), duly signed by the legal representative of your institution, for each instalment defined/calculated on the basis of previously verified expenses.**

All payments shall be made to the beneficiary’s bank account, denominated in EURO. If bank accounts are denominated in other currencies than EURO, any costs or losses due to currency exchange rates have to be covered by the recipient. The same holds true for bank transfer costs.

**If your bank account changes, the new bank account details need to be communicated in a timely manner to us (by sending a new Financial Identification). If the changes are not communicated in a timely manner and additional bank or other charges occur, these costs will be deducted from the intended payment.**



## 6 Checks and Audits

Technical and financial checks and audits are possible during the project implementation and up to 5 years after the final payment.

**Please keep all financial supporting documents (tickets, receipts, invoices...) for at least to 5 years after the closure of the project.**

## 7 VAT

Any expenditure for VAT, duties and charges (such as customs and import duties) are not eligible unless the beneficiary can provide an official document from the competent authorities proving that the corresponding costs cannot be recovered.

Taxes and duties have to be treated in accordance with the tax exemption agreement, signed by the European Union and the Partner Country for which the equipment or services are destined.

**The EACEA provided us with a VAT exemption certificate (see Annex) which you should use for all equipment purchased and the provision of services.**

## 8 Exchange Rate

The exchange rate only applies for **actual costs** (since unit costs are fixed).

Conversion into euro of actual costs incurred in other currencies shall be made by the beneficiary at the monthly accounting rate

- on the month of the receipt of the first pre-financing (**23. December 2020**) for all costs incurred until the second pre-financing is received and
- on the month of the receipt of the second pre-financing for all costs incurred until the end of the project.

The invoice date will be taken into account to determine the applicable monthly exchange rate.

Beneficiaries with general accounts in a currency other than the euro must convert costs incurred in another currency into euros at the average of the daily exchange rates published in the C series of the Official Journal of the European Union, determined over the corresponding reporting period (available [here](#)) in accordance with their usual accounting practices.

If no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, conversion must be made at the average of the monthly accounting rates established by the Commission determined over the corresponding reporting period.

Exchange losses are not considered eligible.



## 9 Tendering procedure

If the estimated value of a contract (for equipment or subcontracting costs) to be awarded exceeds EUR 25.000 and is less than EUR 144.000, a tendering procedure should be launched.

**You have to obtain offers from at least three suppliers. The supplier offering best value for money should be retained (observing the principles of transparency and equal treatment of potential contractors). Take care to avoid conflict of interests.**

For an estimated value of more than EUR 144.000, national legislation will be applicable.

The purchase of equipment should not be split into smaller contracts to avoid launching a formal tendering procedure.

**Please find a general and a specific guidance on how to prepare a tendering procedure (tender specifications, information on tendering, title, purpose and context, technical specifications, estimate value of the contract, evaluation and award of the contract) in the [Guidelines for the Use of the Grant](#), 3.2.5 Award of Contracts and Tendering procedure.**



## Annexes

### Payment Plan

		60%	40%	100%	100%	
		First pre-financing Part 1 (30 days from signature PA)	First pre-financing Part 2 (M9)	Second pre- financing (M24)	Final balance	Total
P1	TUHH	40,101.00 €	26,734.00 €	53,468.00 €	13,367.00 €	133,670.00 €
P2	IFOA	31,088.70 €	20,725.80 €	41,451.60 €	10,362.90 €	103,629.00 €
P3	POLIBA	28,028.70 €	18,685.80 €	37,371.60 €	9,342.90 €	93,429.00 €
P4	EUROTRAINING	27,621.00 €	18,414.00 €	36,828.00 €	9,207.00 €	92,070.00 €
P5	HUAF	22,947.10 €	15,298.07 €	30,596.13 €	7,649.03 €	76,490.33 €
P6	TUAF	21,977.20 €	14,651.47 €	29,302.93 €	7,325.73 €	73,257.33 €
P7	RUA	23,364.40 €	15,576.27 €	31,152.53 €	7,788.13 €	77,881.33 €
P8	UHST	21,904.90 €	14,603.27 €	29,206.53 €	7,301.63 €	73,016.33 €
P9	COMPED	12,257.40 €	8,171.60 €	16,343.20 €	4,085.80 €	40,858.00 €
P10	CMU	26,838.10 €	17,892.07 €	35,784.13 €	8,946.03 €	89,460.33 €
P11	MJU	26,576.50 €	17,717.67 €	35,435.33 €	8,858.83 €	88,588.33 €
	<b>Total</b>	<b>282,705.00 €</b>	<b>188,470.00 €</b>	<b>376,940.00 €</b>	<b>94,235.00 €</b>	<b>942,350.00 €</b>



## Unit Costs (Staff Costs)

### UNIT COSTS FOR STAFF

#### PROGRAMME COUNTRIES

	Manager	Teacher/ Trainer /Researcher	Technician	Administrative staff <sup>1</sup>
	AMOUNTS IN EURO PER DAY			
Denmark, Ireland, Luxembourg, Netherlands, Austria, Sweden, Liechtenstein, Norway	294	241	190	157
Belgium, <b>Germany</b> , France, <b>Italy</b> , Finland, United Kingdom, Iceland	<b>280</b>	<b>214</b>	<b>162</b>	<b>131</b>
Czech Republic, <b>Greece</b> , Spain, Cyprus, Malta, Portugal, Slovenia	<b>164</b>	<b>137</b>	<b>102</b>	<b>78</b>
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia, former Yugoslav Republic of Macedonia, Turkey	88	74	55	39

#### PARTNER COUNTRIES

	Manager	Teacher/ Trainer /Researcher	Technician	Administrative staff <sup>1</sup>
	AMOUNTS IN EURO PER DAY			
Israel	166	132	102	92
Albania, Angola, Antigua and Barbuda, Argentina, Barbados, Bosnia and Herzegovina, Brazil, Chile, Colombia, Comoros, Cook Islands, Dominica, Gabon, Grenada, Ivory Coast, Kosovo <sup>2</sup> , Lebanon, Libya, Mexico, Montenegro, Nigeria, Peru, Saint Kitts And Nevis, Saint Lucia, Saint Vincent And the Grenadines, Sao Tome and Principe, Serbia, Seychelles, <b>Thailand</b> , Territory of Ukraine as recognised by international law, Uruguay, Venezuela, Zambia, Zimbabwe	<b>108</b>	<b>80</b>	<b>57</b>	<b>45</b>
Afghanistan, Azerbaijan, Bahamas, Bolivia, Burkina Faso, Cameroon, China, Congo, Costa Rica, Djibouti, Dominican Republic, Ecuador, El Salvador, Georgia, Guatemala, Guinea-Bissau, Haiti, Iran, Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Micronesia, Morocco, Mozambique, Namibia, Palestine <sup>3</sup> , Panama, Papua New Guinea, Paraguay, Senegal, South Africa, Surinam, Swaziland, Territory of Russia as recognised by international law, Trinidad and Tobago, Vanuatu	77	57	40	32



## Unit Costs (Travel Costs and Costs of Stay)

### UNIT COSTS FOR TRAVEL AND COSTS OF STAY

*THESE UNIT COSTS ARE NOT APPLICABLE FOR THE "SPECIAL MOBILITY STRAND"*

#### TRAVEL COSTS<sup>4</sup>

Travel distances must be calculated using the distance calculator supported by the European Commission:  
[http://ec.europa.eu/programmes/erasmus-plus/tools/distance\\_en.htm](http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm)

The beneficiary must identify the distance of a one-way travel to calculate the amount of the EU grant that will support the round trip. Financial support will be provided only for travels that are directly related to the achievement of the objectives of the project.

Distance band	Unit cost per participant
Between 10 and 99 KM	20 EUR
Between 100 and 499 KM	180 EUR
Between 500 and 1999 KM	275 EUR
Between 2000 and 2999 KM	360 EUR
Between 3000 and 3999 KM	530 EUR
Between 4000 and 7999 KM	820 EUR
8000 KM or more	1100 EUR

#### COSTS OF STAY<sup>5</sup>

Costs of stay are based on the duration of the activities of the participants.

<b>STAFF</b>	Unit cost per day per participant	<b>STUDENT</b>	Unit cost per day per participant
Up to the 14 <sup>th</sup> day of activity +	120 EUR	Up to the 14 <sup>th</sup> day of activity +	55 EUR
Between the 15 <sup>th</sup> and the 60 <sup>th</sup> day of activity +	70 EUR	Between the 15 <sup>th</sup> and the 90 <sup>th</sup> day of activity	40 EUR
Between the 61 <sup>st</sup> day of activity and up to 3 months	50 EUR		

<sup>4</sup> Example: if a person from Madrid (Spain) is taking part in an activity taking place in Rome (Italy), the beneficiary will calculate the distance from Madrid to Rome using the distance calculator (1365,28 Km), then apply the unit cost for the corresponding distance band, i.e. 500/1999 Km. This unit cost will be a fixed contribution of 275 Euros that will cover the costs of travel from Madrid to Rome and return.

<sup>5</sup> Example: if a staff from Paris (France) is taking part in an activity in Brussels (Belgium) during 20 days, the beneficiary will apply 14 unit costs of 120 Euros each + 6 unit costs of 70 Euros each, for a total of 2.100 Euros.



## VAT Exemption Certificate



EUROPEAN COMMISSION  
Education, Audiovisual and Culture Executive Agency

Erasmus+, EU Solidarity Corps  
International Capacity Building

Brussels, 1/02/21  
EACEA.A.4

### To whom it may concern

The Education, Audiovisual and Culture Executive Agency, acting under powers delegated by the Commission of the European Union, confirms that the EU project 618723-EPP-1-2020-1-DE-EPPKA2-CBHE-JP

**Acronym:** SWAP

**Title of the Project:** Sustainable Solid WASTE management and Policies

having as partners the following consortium members:

Applicant	TECHNISCHE UNIVERSITAT HAMBURG (DE)
Partner	CAMBODIAN EDUCATION AND WASTE MANAGEMENT ORGANISATION (KH)
Partner	CHIANG MAI UNIVERSITY (TH)
Partner	EUROTRAINING EDUCATIONAL ORGANIZATION (EL)
Partner	ISTITUTO FORMAZIONE OPERATORI AZIENDALI (IT)
Partner	MAEJO UNIVERSITY (TH)
Partner	POLITECNICO DI BARI (IT)
Partner	ROYAL UNIVERSITY OF AGRICULTURE (KH)
Partner	TRUONG DAI HOC NONG LAM - DAI HOC HUE (VN)
Partner	TRUONG DAI HOC NONG LAM (VN)
Partner	UNIVERSITY OF HENG SAMRIN THBONGKHMUM (KH)

is awarded a grant in the framework of the Erasmus+ Capacity Building in the field of Higher Education Programme (Trans-European Cooperation Scheme for Higher Education).

Acquisition, delivery and installation of equipment and services provided for the above-mentioned consortium members in the Partner Countries are part of the EU Project.

Within the framework of an Erasmus+ Capacity Building 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 present 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 Erasmus+ Capacity Building programme may be exempted from taxes (including VAT), duties and charges in accordance with the normal rules.

Ralf RAHDE  
Head of Unit



## Sustainable solid WASTE management and Policies

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



## Reporting Template: Joint Declaration

### JOINT DECLARATION

Ref. No. ....

Project No. ....

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

FROM .....

Hereinafter "the Institution"\*

AND

Name: .....

Address: .....

Hereinafter "the Staff member"\*

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

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

dd/mm/yy

dd/mm/yy

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

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

.....  
.....  
.....

- Please complete the following information.

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

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

Done in .....

Date .....

Name .....

Function .....

Institution .....

Staff member name .....

Signature and Stamp of the Institution

Signature of the Staff member

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

*\*\* A natural person (individual) can be assigned to the action also on the basis of e.g. a civil contract, a free-lance contract, an expert contract, a service contract with self-employed person ("in house consultant) or a secondment to the Institution against payment. The costs of such natural persons working under the action may be assimilated to the costs of personnel, if:*  
(i) *the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed); and*  
(ii) *the result of the work belongs to the Institution (unless exceptionally agreed otherwise); and*  
(iii) *the costs are not significantly different from the costs of staff performing similar tasks under an employment contract within the institution*



## Reporting Template: Individual Travel Report

### INDIVIDUAL TRAVEL REPORT for travel costs and costs of stay

To be filled in by each participant

In case of circular/multiple travels, please fill in separate Individual Travel Reports.

Ref. No.....Project No. ....

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

#### (1) PERSONAL DATA

Surname: ..... Forename: .....

Home institution: .....

Staff position/student year of study at home institution: .....

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

##### STAFF

<input type="checkbox"/>	Teaching/training assignment
<input type="checkbox"/>	Training and retraining purposes
<input type="checkbox"/>	Updating programmes and courses
<input type="checkbox"/>	Practical placements in companies, industries and institutions
<input type="checkbox"/>	Project management related meetings
<input type="checkbox"/>	Workshops and visits for result dissemination purposes

##### STUDENTS

<input type="checkbox"/>	Study period
<input type="checkbox"/>	Participation in intensive courses
<input type="checkbox"/>	Practical placements, internships in companies, industries or institutions
<input type="checkbox"/>	Participation in short term activities linked to the management of the project

#### (3) DETAILS OF THE TRAVEL

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

\*Please indicate period of travel from departure to return to place of origin

\*\* If different from Home institution please enclose authorisation from the Agency

\*\*\*Travel distance in Km (One-way travel using distance calculator: [https://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator\\_en](https://ec.europa.eu/programmes/erasmus-plus/resources/distance-calculator_en)) from place of departure to location of activities

#### (4) DETAILS OF THE ACTIVITY

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

#### SIGNATURE OF THE PARTICIPANT

I hereby declare that I have been carrying out the above-mentioned activities.

Date:.....

Signature: .....



## Request for payment transfer

### Request for payment transfer

[Date of the request for payment transfer]

For the attention of the  
Technische Universität Hamburg / Hamburg University of Technology (TUHH)  
Department for International Third Party Funding (Finance), PV 44  
Am Schwarzenberg-Campus 1 (A)  
21073 Hamburg

Reference number of the Grant Agreement: 618723-EPP-1-2020-1-DE-EPPKA2-CBHE-JP

Title of the grant contract: Sustainable Solid WASTE management and Policies (SWAP)

Name and address of the beneficiary:

[Name of beneficiary]

[Address of beneficiary]

Request for payment number: [First pre financing / Part 2]

Dear Sir/Madam,

I hereby request the transfer of the Erasmus+ grant contribution under the Grant Agreement mentioned above, and based on the Partnership Agreement.

The total amount requested is xxxxx €

Breakdown of amount requested:

- Staff costs: xxxx €
- Travel costs: xxxx €
- Costs of stay: xxxx €
- Equipment costs: xxxx €
- Subcontracting costs: xxxx €

The payment should be made to the following bank account:

[ACCOUNT NAME]

[IBAN/ACCOUNT NUMBER]

[BIC/ SWIFT CODE]

[BANK NAME]

Stamp

Signature of the beneficiary legal representative:

.....

Name (in printed characters):

.....



## Budget Overview per Partner

		Staff costs	Travel	Costs of stay	Equipment	Subcontracting costs	Total
P1	TUHH	74,810.00	20,380.00	10,800.00		27,680.00	133,670.00
P2	IFOA	68,759.00	20,750.00	12,120.00		2,000.00	103,629.00
P3	POLIBA	57,509.00	20,200.00	11,160.00		4,560.00	93,429.00
P4	EUROTRAINING	62,000.00	13,010.00	6,960.00		10,100.00	92,070.00
P5	HUAF	12,477.00	17,690.00	11,940.00	25,833.33	8,550.00	76,490.35
P6	TUAF	12,079.00	17,965.00	13,380.00	25,833.33	4,000.00	73,257.33
P7	RUA	13,308.00	18,820.00	13,020.00	25,833.33	6,900.00	77,881.33
P8	UHST	11,153.00	17,500.00	13,980.00	25,833.33	4,550.00	73,016.00
P9	COMPED	11,598.00	14,320.00	12,240.00		2,700.00	40,858.00
P10	CMU	25,932.00	17,415.00	13,380.00	25,833.33	6,900.00	89,460.33
P11	MJU	27,315.00	16,950.00	12,540.00	25,833.33	5,950.00	88,588.33
	<b>Total</b>	<b>376,940.00</b>	<b>195,000.00</b>	<b>131,520.00</b>	<b>155,000.00</b>	<b>83,890.00</b>	<b>942,350.00</b>



## Overview: Supporting Documents per Cost Category

Cost Category	Documents	Original	Notes
Staff Costs	Joint Declaration (JD)	send to TUHH	must be duly filled in and signed
	Timesheet (TS)	send to TUHH	must be duly filled in and signed
	formal employment contract	keep at home institution certified copy must be sent to TUHH*	
	evidences of declared workload	keep at home institution, send scan to TUHH*	<ul style="list-style-type: none"> <li>- Attendance/participation list</li> <li>- Certificate of Attendance</li> <li>- Agendas</li> <li>- Tangible outputs/products</li> <li>- Minutes of meetings</li> <li>- salary slips, ...</li> </ul>
Travel Costs and Costs of Stay	Individual Travel Report (ITR)	send to TUHH	must be duly filled in and signed
	formal employment contract	keep at home institution certified copy must be sent to TUHH*	
	evidences that travel took place and traveller attended meeting	keep at home institution, send scan to TUHH*	<ul style="list-style-type: none"> <li>- Travel tickets, boarding cards</li> <li>- Invoices, Receipts</li> <li>- Proof of attendance in meeting (attendance lists, certificates,...)</li> <li>- Agendas, presentations</li> <li>- Tangible outputs/products</li> <li>- minutes of the meeting, photos</li> </ul>
Equipment	invoices and proof of payment	keep at home institution, send scan to TUHH*	
	proofs of tendering procedure (if > EUR 25.000 and < EUR 144.000)	keep at home institution, send scan to TUHH*	tendering procedure and three quotations from different suppliers
	proof that equipment is recorded in inventory of the institution	keep at home institution, send scan to TUHH*	
Subcontracting	invoices, subcontract and proof of payment	keep at home institution, send scan to TUHH*	
	proofs of tendering procedure (if > EUR 25.000 and < EUR 144.000)	keep at home institution, send scan to TUHH*	tendering procedure and three quotations from different suppliers
	tangible outputs/products	keep at home institution, send scan to TUHH*	
* Originals have to be sent to TUHH if needed (for audit)			