



**Middle East and
North Africa**

Practical aspects and running of the project

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Fourth General Meeting



Tempus

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Agenda

Procedures:

- Staff costs
- Co-financing
- Equipment
- Audit

Staff costs

Because of the time-consuming procedures, difficulties with bank transfers and delays with staff costs payment for the first year, annual payments will be replaced by one payment for universities who have not received staff costs for the first year.

Universities who have received payment for the first year, will get one payment for second and third year.

Staff costs

Staff costs and co-financing

The payment for the staff costs will be done after the justification of co-financing.

Co-financing

In accordance with Partnership Agreements, co-finance is planned under Equipment budget line.

Readable copies of invoices (translated in English if necessary) has to be sent to Coordinator not later than 24 December 2015.

Equipment

In case of co-financing under Equipment budget line, VAT has to be excluded from the calculation of the sum (refer to FAQ EACEA/35/2012 Questions 88, 89).

If purchase is done in currency other than Euro, related Euro rate for December 2013 (<http://ec.europa.eu/budget/inforeuro>) has to be applied. The table of rates can be downloaded from TWPM web site, section Files (InforEuro_2013-12_en.xlsx).

Rule of origin has to be respected (refer to FAQ EACEA/35/2012 Question 51) and letter “Tempus IV projects - purchase of equipment rule of origin” (can be downloaded from TWPM web site, section Files).

Audit

As stated in Article I.4.1 of the Grant Agreement, an external audit report on the action's financial statement and underlying accounts must be sent with the Final Report at the end of the project.

The Executive Agency has elaborated a template providing detailed information on the audit certificate. The use of the audit template is compulsory. It is available on website:

http://eacea.ec.europa.eu/tempus/beneficiaries/beneficiaries_tempus4_2013_en.php

It also can be downloaded as file “GUIDANCE NOTES Report of Factual Findings on the Final Financial Report (Type II)” from TWPM web site.

Audit

In accordance with “GUIDANCE NOTES Report of Factual Findings on the Final Financial Report (Type II)”, letter “Tempus IV projects-Staff costs and equipment-service cost”, and experience of audits of the previous projects, several additional documents will be required as justification of staff costs payments.

Audit

Staff costs

As a result, the auditors will also want to receive - in addition to the staff conventions and timesheets - evidence of the employment relation between the remunerated staff and the beneficiary institution, and that the applied rate corresponds to the institution's remuneration policy.

Audit

Staff costs

Evidence of the employment relation between the remunerated staff and the beneficiary institution will be justified by “Declaration on formal employment relationship” already signed by most participants.

Proof of income in the form of certificate of income, income verification letter, or earnings certificate.

Audit

Staff costs

The auditors will check how applied daily rate corresponds to the institution's remuneration policy by dividing annual gross income of staff member to his/her number of working days.

For that reason, proof of annual income in the form of certificate of income, income verification letter, or earnings certificate is required. Additional declaration on salary and productive working days will be elaborated and send to contact persons for discussion/modifications.

Audit

Special letter on the audit procedures and details on the required additional documents will be sent to contact persons before November 2015.

Thank you!