



Erasmus+ - Key Action 2
Capacity Building within the Field of Higher Education

TIGRIS Project

Project number: 586290-EPP-1-2017-1-DE-EPPKA2-CBHE-SP

Financial Guidelines

Work package	Title
6	Management
Activity	Title
6.3	Financial and administrative Management

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1. GENERAL

The Grant shall be of a **max. amount of 955.844,00€** and shall take the form of:

- the reimbursement of unit costs for the following categories of costs indicated in Annex III of the TIGRIS Grant Agreement: Staff Costs, Travel Costs and Costs of Stay (see also the section 2 “Unit Costs”) and
- the reimbursement of 100% of the eligible costs of the action, which are actually incurred for the following categories of costs indicated in Annex 3 of the TIGRIS Grant Agreement: Equipment and Subcontracting (see also section 3 “Actual Costs”)
- For the purpose of any financial evaluation and/or audit, beneficiaries will have to retain with the project accounts supporting document specified under each section. Submitting the required supporting documents is an integral part of the Agreement obligations and failure to submit one or more documents may lead to a request for reimbursement of the corresponding expenses/unit costs contribution
- **As a general rule, please keep all possible results to be able to show-case the activities**
- **Please keep all the original documents with the project records for 5 years, in case of audit**

Useful links:

- Beneficiary Space: https://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space/capacity-building-in-field-higher-education-2017_en
- Program Guide: https://ec.europa.eu/programmes/erasmus-plus/sites/erasmusplus2/files/2017-erasmus-plus-programme-guide-v2_en.pdf
- Guidelines for the Use of the Grant: https://eacea.ec.europa.eu/sites/eacea-site/files/guidelines_for_the_use_of_the_grant_2017_cbhe_v_ii_-_09_january_2018_0.pdf

1.1. Eligible and ineligible costs of the action

Refer to costs actually incurred by the beneficiary, which meet the following criteria:

- they are incurred during the eligibility period, with the exception of costs relating to the preparation of the final report and the corresponding supporting documents
- they are foreseen and included in Annex III of the Grant Agreement (est. budget)
- they are incurred in connection with the action as described in Annex I of the Grant Agreement (description of the action) and are necessary for its implementation
- they are 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
- they comply with the requirements of applicable tax and national legislation;
- they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency

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1.1.1. Eligible costs

Specific costs, which are directly linked to the implementation of the action and can therefore be attributed directly to it.

- Costs of personnel working under an employment contract with the beneficiary or an equivalent appointing act and assigned to the action, comprising actual salaries plus social security contributions or other statutory costs included in the remuneration. This is paid in a consistent manner and the payments are in line with the beneficiary's usual policy of remuneration
- Costs of travel and related subsistence allowance, id they are in line with the beneficiary's usual practices in travel
- A portion of depreciation costs of equipment /other assets and rental / lease costs (provided they are in accordance with the criteria for eligible costs) corresponding to the project period and the rate of actual use to the project
- Costs of consumables and supplies which are directly assigned to the action and provided they are in accordance with the criteria for eligible costs
- Costs entailed be subcontracts, provided they are in accordance with the criteria for eligible costs
- Costs arising directly from requirements imposed by the Agreement, such as dissemination, evaluation, audits, translations, reproduction)
- Costs entailed by subcontracts (provided they are in accordance with the criteria for eligible costs)
- Duties, taxes and charges paid by the beneficiary, notably value added tax, provided they are included in eligible direct costs

1.1.2. Ineligible costs

- 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.); please note that the rent of premises for short events is not concerned
- costs linked to the purchase of real estate
- expenses for activities that are not carried out in the project beneficiaries' country, unless an explicit prior written authorization has been granted by the Agency
- depreciation costs; return on capital; debt and debt service charges; provisions for losses or debts; interest owed; doubtful debts; exchange losses; deductible VAT*
- 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 or contributions in kind from third parties

*Exceptional case VAT

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- Any expenditure including VAT, duties and charges (such as customs and import duties) are not eligible, unless the coordinator can provide an official document from the competent authorities proving that the corresponding costs cannot be recovered
- If it is not possible to obtain such an official document from the competent authorities, the coordinator should provide a written proof from the same authorities that they do not issue such document
- If a Common Framework Agreement has been signed between the European Commission and the Partner Country, the coordinator can obtain a certificate stating that the acquisition, delivery and installation of equipment and the provision of services in the Partner Countries are exempt from taxes, duties and charges

1.2. Principle of Co-Financing

The EU grant to the projects has to be considered as a contribution to cover part of the actual costs incurred by the partner institutions in carrying out the activities foreseen in the application/project. Participation in a Capacity-building project necessarily requires co-funding from the beneficiary institutions.

Although the implementation of the project may require other types of expenditure (such as costs for dissemination, publishing, translation if these are not sub-contracted, overhead costs), this expenditure will not be taken into account to calculate the grant proposed. As a result, they will have to be covered by co-funding.

2. UNIT COSTS

Based on the principle of the “triggering event”: Beneficiaries must prove that the activities were implemented during the eligibility period and expected outputs were produced (i. e. with supporting documentation), but they will not have to justify the level of spending.

Beneficiaries do not need to justify the level of spending. For activities funded with unit costs, the supporting documents will have to demonstrate that the volume and/or the nature of the activities actually implemented, justify the number of unit costs charged to the grant.

2.1. Staff Costs

This budget heading contributes to the cost of staff* for all beneficiaries when they are performing tasks which are directly necessary to the achievement of the objectives of the project. Based on unit costs in EURO per day.

Categories are:

- Managers: top managerial activities related to administration and coordination of project activities
- Researchers: teachers and trainers: academic activities related to curriculum/training
- Technical staff: activities such as book-keeping or accountancy
- Administrative staff: secretarial duties

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The amount depends on:

- Type of work to be carried out in the project (**not title or position of employee!**)
- Estimated days of work load per employee
- The country of employment

Example:

WP	Manager			Teacher/Trainer/ Researcher			Technical Staff			Administrative Staff		
	Nr. of days	Unit cost per day	Total in €	Nr. of days	Unit cost per day	Total in €	Nr. of days	Unit cost per day	Total in €	Nr. of days	Unit cost per day	Total in €
3	10	60	600,00							12	25	300,00

Supporting documents:

- The existence of a formal contractual relationship between the employee and the employer
- A duly filled-in Joint Declaration for each person employed by the project. The declaration must be signed by the person performing the activity then countersigned and stamped by the person responsible (e.g. rector, dean) in the institution that employed this person. For staff performing different categories of tasks a separate declaration must be signed for each type of activity
- Time-sheets have to be attached to each Joint Declaration. They must be signed by the person concerned and countersigned by the person responsible in the institution that employed this person. They must indicate the following:
 - the project reference,
 - the name of the person performing the tasks, his/her position and the staff category,
 - the institution and the country where the person is employed,
 - the number of days worked for the corresponding month and year,
 - the description of the tasks performed, the outputs produced and the related work package,
 - any material evidence allowing to verify that the declared workloads correspond to actual activities/outputs (e.g. attendance lists for lectures given, tangible outputs / products, salary slips, etc.).
 - Please note: declared working days per individual should not exceed 20 days per month or 240 days per year!.

2.2. Travel Costs

This budget heading contributes to the travel costs for staff involved in the project.

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- Based on unit cost in EURO, for a distance from the place of origin to the venue of the activity and return.
- 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.
- Includes visa fees, related obligatory insurance, travel insurance and cancellation costs if justified.
- 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.
- Only for activities carried out in countries related to the project: teaching/training, updating programs and courses, project management related meetings (i. e. planning, monitoring, quality control), workshops and result dissemination.

Example:

WP Type	City of Departure	City of Destination	Travel Distance in KM	Nr. of Participants	Max. Travel Costs for all Participants
3	Suleimaniyah	Göttingen	3.000 and 3.999*	2	=2 x 530,00€ = 1.060,00€

- Circular Travel is possible: A participant leaves his/her place of departure A in order to participate in a project activity in another location B, and then leaves B to participate immediately in a second project activity in a third location C, before returning directly to his/her place of departure.
- The grant contribution is calculated as follows: Unit cost amount corresponding to the distance band from A to B + unit cost amount corresponding to the distance band from B to C.

For the purpose of any financial evaluation and/or audit, beneficiaries will have to be able to justify/prove the following elements: The journeys actually took place and the journeys are connected to specific and clearly identifiable project-related activities.

Supporting documents:

- A duly filled-in Individual Travel Report (Annex III of these Guidelines)
- Supporting documentation will have to be attached to each travel report in order to demonstrate the fact that the travel and the activity actually took place
 - travel tickets
 - boarding passes with points of departure and destination, dates and name of the person travelling (in case the originals need to be submitted to the home institution, please send a copy)
 - Invoices / receipts (these documents do not need to be submitted to the Coordinator, all partners are advised to keep any documentation regarding their

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travel with their project records, just to be on the safe side in case of an audit. The participants will have to prove that the travel was as direct as possible and that, for example as a result of airlines' flight schedules, there was no other way to travel)

- proof of attendance in meetings and/or events)
- agendas of the meetings
- tangible outputs/products
- minutes of meetings)

2.3. Costs of Stay

Contribution to the costs of stay for staff involved in the project for:

- subsistence
- accommodation
- local and public transport (i. e. bus, taxi)
- personal or optional health insurance

Example:

WP Type	City of Destination	Nr. of Participants	Nr. of Days	Costs of Stay (per day and per Participant)	Max. Costs of Stay
1	Göttingen	2	4	120,00 €	960,00 €

Supporting documents:

- Agendas
- Minutes of meetings
- Attendance / Participant lists - after checking with the EU Project officer, it has transpired that the list has to be signed for the morning **and** for the afternoon activity!
- Tangible outputs/products

Please note: the hosting institution will not receive a separate amount from individual partners' Cost of Stay budgets' for organizing meetings, staff visits, etc. Each partner will receive his Travel and Costs of Stay budget with the pre-financing payments. **Each visiting partner will be responsible for using their contributions towards organizing and paying for their expenses during the visits (i.e. travel, accommodation, subsistence, visa fees, local and public transport, insurances where necessary).** This is intended to simplify the organization of participation for each partner, as well as for the hosting universities, who can focus on organizing the event itself.

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3. ACTUAL COSTS

3.1. Equipment

This budget heading contributes for the purchase of equipment necessary for the implementation of the project.

- 100% of the actual costs may funded by the grant
- Infers to the total purchase cost of the equipment, not the equipment's depreciation!
- Only for Higher Education beneficiaries from Partner Countries (in TIGRIS: Iraq)!
- Must be installed as soon practically possible
- Must be recorded in the inventory of the institution where it is installed
- Must bear the Erasmus+ sticker
- The beneficiaries may not split the purchase of equipment into smaller contracts below the threshold!

Examples of eligible equipment:

(E-)books and periodicals, fax machines, photocopying machines, computers and peripherals (i.e. laptops), software, machines and equipment for teaching purposes, video projectors, installing/setting up of communication lines for internet connection, access to databases (i.e. electronic libraries and libraries outside the partnership), clouds, equipment maintenance, insurance, transportation and installation costs

Please note: In case of significant changes to the equipment specified in the original application, prior written authorization of the EACEA is required!

Before buying any equipment, please, coordinate with the Project Coordinator UGOE to avoid any violation of the rules and requirement set by the EACEA.

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 134.000, documentation on the tendering procedure and three quotations from different suppliers
- Proof that the equipment is recorded in the inventory of the institution
- Contracts
- Invoices
- Accounting records

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3.2. Subcontracting

A “subcontract” is a procurement contract, which covers the implementation of tasks (as described in Annex I of the Grant Agreement) by a third party, which are necessary to the implementation of the project.

The following requirements for subcontracting exist:

- **Tasks to be subcontracted must have been identified in the proposal!**
- Specific, time-bound and project-related
- Must be done on the basis of a contract (date, project number, signature of both parties)
- Tasks cannot be performed by consortium members themselves

Typical activities:

- Evaluation activities and auditing, printing/publishing/dissemination activities, translation services, web design and maintenance, logistic support for the organization of events...
- Actual travel costs and costs of stay related to subcontracted service providers have to be declared under the subcontracting budget heading, justified and documented
- Maintenance of project equipment may be included in the Equipment budget heading

100% of the actual costs may be funded by the grant.

Project management related tasks are not eligible for subcontracting.

In case of significant changes to the subcontracting specified in the original application, prior written authorization of the EACEA is required.

For TIGRIS Project, only UGOE and KISSR are entitled to award subcontracts.

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 134.000, documentation on the tendering procedure and three quotations from different suppliers
- Tangible outputs/products

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4. PAYMENTS

Payment conditions in terms of timing, requirements, form and destination are formally agreed by the parties concerned in the Partnership Agreement in §5 (or any annex complementary to it).

Generally, the following rules for financial transactions apply:

- **The payments must be perfectly traceable, identifiable and verifiable until the final recipient.**
- **The payments must be identified in the bank account / sub-account indicated by the beneficiary.**
- **Please refrain from financial transactions and payments in cash. In general, payment in cash should only be considered if no other option of payment exists.**
- **No transaction is to be conducted without invoice!**

5. FINANCIAL REPORTING

Progress/technical report **by the Project Coordinator UGOE** due halfway through the eligibility period (due on 14.04.2019)

- „Statement on the use of the previous pre-financing instalment“ represents an overall financial overview of the use of the grant until the date of the submission of the progress report
- the approval of the progress report on the implementation of the action refers exclusively to the acknowledgement of the project activities but does not imply the eligibility of the indicated expenses

Final Financial Report **by the Project Coordinator UGOE** is due at the latest two months after the end of the contractual period (due on 14.12.2020)

- „Final Financial Statement and Request for payment“
- A consolidated statement as well as a breakdown of the amounts declared or requested by each beneficiary
- Contains a section on the amount of co-funding for statistical purposes
- Mandatory Audit Certificate as part of Final Financial Report, stating that the declared are real, accurately recorded and eligible in accordance with the Agreement

Supporting documents for staff/travel/costs of stay should not be sent with the financial reporting, unless requested for by the EACEA. **But: they have to be retained with the project accounts for five years in case of an external audit!**

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Therefore, all partners submit their supporting documents to the Project Coordinator UGOE. Final deadlines for submission of supporting documents are (see also TIGRIS Partnership Agreement, §5.2):

- 14.02.2019 (for first half of the project)
- 14.10.2020 (for second half of the project)

6. OTHER

Please note:

- Penalty exist for poor, partial or late implementation by reducing the grant.
- Technical and financial checks (audits) can be carried out during the eligibility period and up to five years after the project ends.

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6.1. Annex 1 Overview of supporting documents

Reimbursement basis	Budget Headings	Documents to retain with project accounts	Documents to be sent with the Final report
ACTUAL COSTS	Equipment	<ul style="list-style-type: none"> ▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Proof that the equipment is recorded in the inventory of the institution 	<ul style="list-style-type: none"> ▪ Invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency
	Subcontracting	<ul style="list-style-type: none"> ▪ Subcontracts ▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Tangible outputs/products* 	<ul style="list-style-type: none"> ▪ Subcontracts, invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency
UNIT COSTS	Staff	<ul style="list-style-type: none"> ▪ Formal employment contract ▪ Staff convention ▪ Time sheets ▪ Salary slips* ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings* 	<ul style="list-style-type: none"> ▪ No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency
	Travel and Costs of Stay	<ul style="list-style-type: none"> ▪ Individual Travel Report (ITR) ▪ Invoices, receipts, boarding passes* ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings* 	<ul style="list-style-type: none"> ▪ 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 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).

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6.2. Annex 2 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:					
1. The Institution is a member of the partnership for the above-mentioned project.					
2. The Staff member is either:					
- employed by the Institution and is part of its payroll system	YES/NO				
- ^{or} a natural person ** assigned to the project on the basis of a contract against payment	YES/NO				
3. 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.					
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%; text-align: center;">FROM</td> <td style="width: 50%;"></td> <td style="width: 25%; text-align: center;">TO</td> <td style="width: 25%;"></td> </tr> </table>	FROM		TO		<i>dd/mm/yy</i>
FROM		TO			
Please describe the outputs produced (short overall indication since detailed information has to be given in the accompanying <u>time sheet</u>):					
.....					
.....					
4. 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)					
5. 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 <u>Erasmus+ Capacity Building in Higher Education grant</u> .					
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.					

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6.3. Annex 3 Time Sheet

Add Row	Delete Row	PROJECT TIMESHEET			
Project number :					
Surname :					
First Name :					
Institution :					
Country :					
Position :					
Staff Category ¹ :					
Year	Month	Number of Days	Work Package	Description of tasks performed and outputs produced	



6.4. Annex 4 Individual Travel Report

Ref. No. Project No. <small>The reference number must correspond to the progressive numbering indicated in the financial statements in the final report</small>		
(1) PERSONAL DATA Surname: Forename: Nationality: Home institution: Staff position/student year of study at home institution:		
(2) TYPE OF ACTIVITY <i>(Tick as appropriate)</i>		
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) <i>(dd/mm/yy)</i>	To (Return date) <i>(dd/mm/yy)</i>
PLACE OF DEPARTURE**	HOME INSTITUTION	
	COUNTRY..... CITY.....	
PLACE OF DESTINATION/ LOCATION OF ACTIVITY	HOST INSTITUTION	
	COUNTRY..... CITY.....	
TRAVEL DISTANCE***	Km	
<small>*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:http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm) from place of departure to location of activities</small>		
(4) DETAILS OF THE ACTIVITY		
DATES <i>(excluding travel)</i>	From (date): To (date):	
DESCRIPTION OF ACTIVITY(IES) PERFORMED <i>(brief description of the activities performed)</i>		
SIGNATURE OF THE PARTICIPANT I hereby declare that I have been carrying out the above-mentioned activities.		

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Transfer of Good Practices
& Reinforcement of
Internationalisation
Strategies in Kurdistan



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