EACEA 586029-EPP-1-2017-1-RS-EPPKA2-CBHE-SP



University of Belgrade



Implementation of Dual Education in Higher Education of Serbia

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Faculty of Mechanical Engineering





























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KICK-OFF MEETING OF THE PROJECT

IMPLEMENTATION OF DUAL EDUCATION IN HIGHER EDUCATION OF SERBIA

FINANCIAL AND ADMINISTRATIVE ASPECTS OF REPORTING

MINUTES OF THE MEETING

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Abstract	This report represents the minutes of the kick off meeting – part referring to Financial and Administrative Aspects of Reporting. Presentation is carried out by Tamara Rokvic from International Relations Office, University of Belgrade.

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1. Introduction

Activity Date: 12/12/2017

Organizer: University of Belgrade

Location: Faculty of Mechanical Engineering, University of Belgrade, Belgrade, Serbia

Present: 29 participants from partner organizations and 2 representatives of NEO

On behalf of applicant organization - University of Belgrade the presentation regarding Financial and Administrative Aspects of Reporting was carried out by:

Ms. Tamara Rokvic
Financial monitoring of projects (TEMPUS, ERASMUS+ KA2)
International Relations Office
University of Belgrade

The presentation started at 12:00. The venue of the presentation was at the Room 211 at University of Belgrade – Faculty of Mechanical Engineering. This report contains minutes of the presentation.

2. Budget Headings

Ms. Tamara Rokvic, UB:

Project grant consists of unit costs and actual real costs. Unit costs are related to staff costs, travel costs and costs of stay, while actual real costs are related to purchasing equipment and sub-contracting costs.

There is a rule that staff costs cannot exceed 40% of the maximum grant, which is the case with DualEdu. Staff costs and equipment costs at DualEdu are at the maximum ceilings (40% and 30%, respectively). Also, there is a rule that sub-contracting cannot exceed 10% of total grant, and in DualEdu these costs are around 6.36%

Each beneficiary institution is obliged to keep original of the documents. Coordinator should be provided with readable copies from all institutions and should be able to demonstrate on the query of donator or concerned evaluators how the money was spent. Each beneficiary should have separate bank account. Auditing is compulsory for all awarded grants. UB as coordinator will subcontract audit. We will have two separate audits intermediate, and at the end of project.

Dr. Zarko Miskovic, UB:

Colleagues from UNS opened drive account for the project. Scanned versions of plane tickets, bills, travel assurance, etc. must be in your folder in this drive account. In this way we will have electronic version of all receipts.

Ms. Katarina Cvetkovic, BMU:

Should the receipts be stamped?

Ms. Tamara Rokvic, UB:

Auditors would like to see readable and certified copies.

Dr. Zarko Miskovic, UB:

We are working on the financial manual for the project implementation. It will be finished after EACEA publishes financial guidelines and it will cover these details.

Ms. Tamara Rokvic, UB:

We are able to increase each budget heading at project level by 10% without asking permission from the Agency. In the case that we have some unspent sums in subcontracting and we need to increase staff costs up to 10%, we can do that without the permission. It is possible to increase above 10%, but for that we need to ask donator for permission. Overall grant awarded cannot be exceeded.

Dr. Dejan Ilic, Powmio:

Can we move travel costs from one travel to another?

Ms. Sofija Dukic, NEO:

You should justify your costs with financial documents. You can register all the savings from one travel and you can use these savings for other travels where the price of e.g. tickets is more expensive than planned.

Dr. Zarko Miskovic, UB:

If we have planned e.g. 5 persons to travel for 5 days, it is possible to redistribute those costs, e.g. 4 persons can travel for 6 days if it is justifiable by project needs, and if it is within the limits of the budget. So, we can arrange everything if it is in line with the project objectives. We do not need approval from Brussels for these minor changes.

Ms. Sofija Dukic, NEO:

Confirms Zarko's discussion and says that it is good to send an e-mail to project officer and to keep her informed regarding these changes.

3. Eligible and ineligible costs

Ms. Tamara Rokvic, UB:

Eligible costs are all costs which are incurred during the eligibility period – starting from 15/10/2017 to 14/10/2020. They are foreseen and included in budget tables and in Annex 3 of the Grant Agreement. Eligible costs are costs that are necessary for the implementation of the project and for the realization of activities foreseen by the proposal. They are reasonable, justified and comply with the principles of fine financial management. These are costs that can be identifiable, verifiable and traceable and which are recorded in accounting records in your institution.

The list of ineligible costs will be in the Guidelines. It is not possible to buy equipment such as furniture, motor vehicle, mobile phones, etc. Deductable VAT is not eligible cost, as well as costs related to purchase of real estate, depreciation cost, etc.

If you are not sure about eligibility of some costs, you can contact Ms. Tamara Rokvic, Dr. Zarko Miskovic, or NEO.

4. Exchange rate

Ms. Tamara Rokvic, UB:

Exchange rate from November 2017 is valid and we will use this exchange rate until the second pre-financing is received by UB. At the earliest, it will be after we submit progress report. For the next 1.5 years we will have exchange rate from November 2017.

5. Unit Costs

Ms. Tamara Rokvic, UB:

Unit costs are fixed contribution related to the number of units: number of days you worked for the project, number of days you spent on business trip, number of travels, etc.

Regarding staff costs, there are tables related to partner countries and tables related to program countries. Tables give fixed gross amounts which are depending on staff position (manager, teacher, technician, administrative staff). These amounts depend on the country where the beneficiary is placed. You can find your countries in these tables and find which are the ceilings and which gross amounts are supposed for the respective staff category. Number of days multiplied by unit cost is the amount that someone will receive.

Dr. Zarko Miskovic, UB:

Staff costs refer to the work person does. For example, full professor can be manager if he performs management work, or he can be administrative staff if he carries out administrative work. The categories are not related to the positions in institution, but to the work that is done for the project and the type of activity you are performing for the project.

PARTNER COUNTRIES

	Manager	Teacher/Trainer /Researcher	Technician	Administrative staff[5]
	AMOUNTS IN EURO PER DAY			
Israel	166	132	102	92
Albania, Argentina, Bosnia and Herzegovina, Brazil, Chile, Colombia, Kosovo[2], Lebanon, Libya, Mexico, Montenegro, Peru, Serbia, Territory of Ukraine as recognised by international law, Thailand, Uruguay, Venezuela	108	80	57	45
Afghanistan, Azerbaijan, Bolivia, China, Costa Rica, Ecuador, El Salvador, Georgia, Guatemala, Iran, Iraq, Jordan, Kazakhstan, Morocco, Palestine[3], Panama, Paraguay, South Africa, Territory of Russia as recognised by international law	77	57	40	32
Algeria, Armenia, Bangladesh, Belarus, Bhutan, Burma/Myanmar, Cambodia, Cuba, (DPR) Korea, Egypt, Honduras, India, Indonesia, Kyrgyzstan, Laos, Malaysia, Maldives, Moldova, Mongolia, Nepal, Nicaragua, Pakistan, Philippines, Sri Lanka, Syria, Tajikistan, Tunisia, Turkmenistan, Uzbekistan, Vietnam, Yemen	47	33	22	17

Figure 1. Excerpt from the table with staff costs

Ms. Tamara Rokvic, UB:

Supporting documents include joint declaration, time-sheet, tangible outputs/products/outcomes, and other supporting documents related to particular expense.

Reporting forms are foreseen by the donator and they will be available soon at their website.

Be careful regarding outputs/products/outcomes, since unit costs are based on triggering event and we have to be able to demonstrate that journey took place, that presentation or manual exists, etc. Be sure that all outputs/products/outcomes exist and that they are saved at some drive.

Other supporting documents are related to particular expense such as Individual Travel Report (ITR). Provided list is not exhaustive and we will provide you with the information regarding list as soon as we get the Guidelines.

Donator did not foresee the lasting of one working day. It is determined by the Law in your countries. The donator foresees that the declared working days for an individual cannot exceed 20 days per month and 240 days per year.

Regarding cost of stay and travel cost, individual travel form is foreseen by donator and that document is obligatory.

Tangible outputs/products/outcomes are required.

It is important to stress out that prior written authorization of Agency is required if the staff is to carry out activities that are not foreseen by the program rules. For example, if there is a need to travel to Belgium which is not a part of our consortium, but it is justifiable, and that travel and meeting are important for project objectives, an e-mail to project officer must be sent and approval must be obtained. Supported activities will be in the Guidelines.

There is a distance calculator for travel costs that should be used for counting this kind of costs. If calculated amount is not sufficient to cover travel cost, than possible savings from other costs can be used to cover the difference.

Cost of stay is fixed related to each day spent on mobility and depends on the lasting of mobility.

6. Real Costs

Ms. Tamara Rokvic, UB:

Only HEI from partner countries are eligible to purchase equipment. Only equipment which is directly relevant to the objectives of the project and which is identified in project proposal can be purchased. In case of any significant changes related to the proposal, we should contact project officer to explain and give arguments related to any changes. Equipment must be installed as soon as it is practically possible and it should be purchased within the first year of the project. It must have Erasmus+ sticker and must be reported in the inventory of the institution where it is installed and which should be the owner of that equipment.

Coordinator will receive the stickers by the post or in Brussels and he will distribute them to other partners.

7. Co-financing

Ms. Tamara Rokvic, UB:

To implement project, the grant amount will have to be complemented by additional funding. Some costs which are necessary for the achievement of the project goal, but are not foreseen in the budget, have to be paid by the institution's of other stakeholders' resources. These are costs like bank fees, costs of dissemination, etc.

Dr. Zarko Miskovic, UB:

Should we aim for some specific percent of the total grant to be co-financed?

Ms. Tamara Rokvic, UB:

No. Co-financing is reported only in statistical purposes.

8. What we need to take care of

Ms. Tamara Rokvic, UB:

We should pay special attention to the quality of all outputs, products and outcomes.

We should define measurable indicators of the achievement of goals and revise them during the project implementation.

Quality of the partnership agreement will also be evaluated during the project and after the project ends.

All aspects that were evaluated when we submitted our application will be evaluated during implementation and when project ends. Depending on the evaluation results, initially awarded grant can be reduced.

Evaluation the Final Report and the outputs produced by the Agency (where the rating falls between 0 and 50 points)	→	Reduction of the Grant [%]

At least 40 points and below 50 points	→	25
At least 30 points and below 40 points	→	35
At least 20 points and below 30 points	→	55
Below 20 points	→	75

Table 1 – Reducing the Grant initially awarded – penalties related to the implementation of the action

The presentation finished at 12:45.