

## Guidelines for the Budget and Financial Report

### 1. General requirements

The OeAD as the contractor of the Austrian Development Agency (ADA) for the **appear** programme has to meet all requirements laid down in the "General Terms and Conditions of Contract" of the ADA.

The budget and the financial report on project accounts have to cover the entire project period. Only costs generated during the project period are considered as eligible. Costs incurred before the start of the project are not eligible.

### 2. Requirements for the financial report

#### 2.1. General requirements

- All expenses have to be supported by invoices. The final report has to cover in tabular form (as outlined in the budget sheet of the application) the correspondingly numbered invoices.
- All invoices have to be submitted as originals. Copies of originals are accepted, if the project accounts are embedded in the accounting system of an Austrian university (SAP). In this case the universities have to confirm that (1) the copies of the invoices with a total amount of € [please insert respective amount] correspond to the original invoices and that (2) they are only submitted to the OeAD-GmbH for funding within the **appear** programme (EZA 0894-00/2009).
- All invoices have to be issued either in German or in English.
- An invoice absolutely has to contain the following:
  - Name and address of the issuer of the bill (invoice)
  - Place and date of issue
  - Exact specification of the object purchased or of the service
  - Currency, amount, and tax, if any
  - Balancing endorsement (= endorsement confirming that the bill has been duly paid; this can also be proved by submission of a confirmation of the money transfer/statement of account).
- Foreign currency: You have to show a currency exchange confirmation or bank receipt confirming the exchange rate. This exchange rate (with the date of the currency exchange confirmation or receipt on your bank account) has to be applied to the respective expenses. If such a currency exchange confirmation or bank receipt is missing, the invoice amount shall be converted at the exchange rate defined by the Austrian Ministry of Finance for the respective foreign currency for the month in which the expenditure was made, minus a 25% deduction.
- VAT shall not be covered unless the beneficiary can show that he/she is unable to recover it according to national legislation.
- Transfers between the different items of the costs are accepted to a maximum of 10% of the amount under the condition that the total costs of the project are not exceeded.
- In case the entire budget is not used up by the end of the project, the remaining amount has to be refunded to the OeAD-GmbH.
- Especially for expenses in Southern countries it may sometimes be difficult to obtain receipts for example when using a taxi or buying equipment. We recommend to use pre-printed receipt books for such purposes (showing item, date, amount, and signature). Otherwise such expenses cannot be refunded by the project.

## 2.2. Special requirements for the financial report – Southern partner(s)

The part of the financial report covering the costs of the Southern partner(s) has to be audited by an external auditor. The following rules apply:

- The auditor has to be chosen in accordance with the regional office of the Austrian Development Agency.
- The invoices can remain within the Southern partner institution.
- The reports of the external auditor have to be available two months after the end of the respective reporting phase at the latest and have to be added to the progress/final report.
- The report has to be structured according to the budget items outlined in the budget sheet of the application form (staff costs, travel & subsistence, other costs, etc.).

## 2.3. Staff costs

Staff costs are eligible for staff of the partner institutions when they perform administrative and academic tasks which are directly necessary to the achievement of the project. Staff costs are primarily eligible for Southern country personnel. It is anticipated that the Austrian institutions dedicate staff time as in-kind contributions to the project.

*Please note the following:*

- Staff costs have to be based on local rates.
- Please specify staff cost for each partner in the project separately, based on local and daily rates and the actual person days required for the project.
- If applicable, please include all salary related costs, such as tax, health insurance, employer's share of contribution to taxes.

Supporting documents which have to be shown:

- An invoice has to contain the following information:
  - Item/content of work done
  - Number of days within the respective project period, costs per day
  - Amount due
  - Valid signature/if applicable institutional seal
- Invoices issued by individual persons have to contain a balancing endorsement (= endorsement confirming that the bill has been duly paid; this can also be proved by submission of a confirmation of the money transfer/statement of account).

## 2.4. Travel and subsistence costs

Only staff members of the project are eligible for refund of travel and subsistence costs for project specific travel. Travel and subsistence costs will be calculated based on the guidelines of the Austrian Reisegebührenschriften (RGV). These will be made available to you on demand for the countries in question. The use of the columns (1, 2a, 2b, 3) depends on how the members of the institutions are categorised but must not exceed category 2b; we recommend the use of category 2a.

*Please note the following:*

- Travel and subsistence includes international and in-country travel costs.
- Purpose, date and duration of travel, costs and number of flights, subsistence rates and number of days have to be specified on your travel bills.

Supporting documents which have to be provided: the original boarding cards and ticket receipts

## **2.5. Equipment and material**

Eligible costs are material expenses (equipment and expendables), laboratory analyses and costs for educational material. If additional equipment is required for e.g. laboratory then it must be project specific and remain with the partner institution in the respective Southern country. Full justification must be given for its purchase and usage during the project period and beyond, and a letter of confirmation stating the current and future use of the equipment has to be provided to OeAD. Two competitive bids must be obtained if the net procurement value is up to EUR 7,500; three competitive bids must be obtained if the net procurement costs are between EUR 7,500 and EUR 22,000. For purchases exceeding the amount of EUR 22,000 a public procurement proceeding has to be implemented.

Supporting documents which have to be shown: invoices, competitive bids

## **2.6. Dissemination**

Costs related to printing and publishing (including in electronic form as well as web design and websites) and other forms of dissemination of the results (e.g. organisation of local workshops).

Supporting documents which have to be shown: invoices, list of participants

## **2.7. Other costs**

This section should only include costs which do not fall into the categories above, such as costs for monitoring, self-evaluation or bank charges.

Supporting documents which have to be shown: invoices

## **2.8. Overhead costs**

Overhead costs are granted for accounting, auditing, reporting and stationary, general photocopying, office supplies, postage as well as telecommunication costs directly related to the project. The total expenses for overhead costs may not exceed 7% of the total project costs. No supporting documentation is required.