

# Management Manual

## MUS.NET

Museum Network (607340-CREA-1-2019-1-IT-CULT-COOP1)

Coordinator Beneficiary PROVINCIA DI PADOVA

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## Chapter 1 – Eligible costs and Audit Trail

### Eligible costs

Eligible costs include:

1. Staff;
2. Travel and subsistence;
3. Equipment;
4. Procurement, subcontracting;
5. Duties, taxes and charges;
6. VAT and third parties;
7. Financial guarantees;
8. Indirect costs;
9. Third country costs.

### General issues about eligible costs

To be eligible, costs must be incurred by one of the beneficiaries. Costs incurred by any other person or organisation, not identified in the Grant Agreement, are not eligible unless they are reimbursed to this 'third party' by one of the beneficiaries.

Costs must be incurred in relation to an activity taking place during the eligibility period of the project, with the exception of costs relating to the Report of Factual Findings on the Final Financial Report.

The eligibility period of MUS.NET Project is from 01.09.2019 to 30.04 2022.

Costs must have been foreseen in the estimated budget of the action, and must be incurred in connection with the project for which you receive funding.

They must also be necessary, reasonable, justified and comply with the principle of sound financial management, in particular regarding economy and efficiency. In addition, they must comply with the requirements of the applicable tax and social legislation.

Finally, costs must be identifiable and verifiable. This means that they must be recorded in the accounting records of each partner organisation. This must be done with regard for the accounting standards of the country where they are located and using their accounting practices.

It is fundamental that each invoice (or equivalent document) must clearly report the reference to MUS.NET Project, by the follow wording:

Sheet 1 What to insert in the invoice (or in an equivalent document):

MUS.NET (607340-CREA-1-2019-1-IT-CULT-COOP1)

As the project leader is responsible for the overall financial management of the project and for providing the Agency with the Report of Factual Findings on the Final Financial Report, the partners will have to provide the project leader with all the necessary supporting documents to substantiate their expenses.

### Staff costs

Staff costs (as per estimated budget) are divided into three main categories:

- Salaries of personnel and fees for project management;
- External professional services;
- Fees, remuneration of artists, scientific personnel and technicians.

#### **1. Salaries of personnel and fees for project management (to be accounted in sheet 4.1 – Staff costs);**

Under the category of salaries of personnel and fees for project management, costs relating to the following categories of staff are considered:

- a) The costs of personnel working under an employment contract with the beneficiary or an equivalent appointing act and assigned to the action, provided that these expenditures are in line with the beneficiary's usual policy on remuneration;
- b) Temporary staff, recruited for the implementation of the project;

Those costs include actual salaries plus social security contributions and other statutory costs included in the remuneration.

c) The costs of natural persons working under a contract with the beneficiary other than an employment contract or who are seconded to the beneficiary by a third party against payment may also be included under such personnel costs, provided that the following conditions are fulfilled:

- The natural person works under the instructions of the beneficiary and, unless otherwise agreed with the beneficiary, in the beneficiary's premises;
- The result of the work belongs to the beneficiary
- The costs are not significantly different from the costs of staff performing similar tasks under an employment contract with the beneficiary.

Personnel costs may only be charged to the project insofar as they correspond to the actual time devoted to the project.

There is no limit for staff costs but please keep in mind that they must follow the usual remuneration policy of the beneficiaries and that they must be in line with the activities and proportionate to the budget.

The costs of staff assigned to the project may include actual salaries plus social security contributions and other statutory costs included in the remuneration.

Taking into account weekends, public holidays & other holidays, the total number of days for any member of staff in a year should not normally exceed a maximum of 220-240 days per year or 22 days per month or 1720 hours per year. Of course, exceptions exist and the veracity of the days really worked in a year should be verified with supporting evidences (employment contracts, annual salary slips, calculation methodology provided by the beneficiary, etc.) in order to establish the actual daily costs of personnel assigned to the action.

In the list of members, you have to provide the full name of the staff members involved and the number of days worked for the project. Both names and working days are verified using the information provided in the rest of the list of members. If a staff member is involved in several projects, the consistency of the information provided is also checked between these different projects.

In the final report you will need to explain which tasks each staff member was responsible for in the project.

Staff involved in the implementation of the project on a part-time basis are only eligible for the equivalent percentage of the time worked.

#### AUDIT TRAIL FOR THE STAFF

For person specifically hired for the project or already working for the organisation and seconded to the project, you will need to present:

- Employment contract or equivalent appointing act with the beneficiary;
- *In the case of natural person working under a contract other than employment contract*, specific contract linked to the action with description of tasks, reference to the action, to the duration of the contract, to the time to be allocated to the action, to the hourly/daily rate. The contract should clearly state where the natural person is working in the premises of the beneficiary or not, that this person is working under the instructions of the beneficiary, and that the result of the work belongs to the beneficiary;
- Assignment to the action with specific indication of tasks, reference to the action, to the duration of allocation to the action, to the percentage of working time allocated to the action; to the hourly/daily rate;
- Timesheets or equivalent system duly dated and signed by employee and employer (1);
- Monthly salary slips / annual salary statement covering the eligibility period of the action
- *In the case of natural person working under a contract other than employment contract* the invoices including the name of staff, tasks performed, dates of worked days, number of hours worked and price per hour/day;
- Registration in the accounting system and in the payroll of the beneficiary;
- Methodology of calculation of the hourly and/or daily salary rates requested, including all statutory components to establish the actual salary;
- Usual policy of remuneration;
- Proof of payment (bank transfers).

(1) *They are mandatory for personnel costs mentioned in Budget Chapter 4.1 of the estimated budget if the employee doesn't work full time on the project in the organization/association.*

#### Focus on how to fill-in the timesheets

A timesheet is a record of the amount of time an employee has spent at work, on MUS.NET Project. The timesheet has also to report all the hours/days spent in other activities further the MUS.NET Project, in manner to reconcile the total working time of each person in a unique sheet. This information could be recorded on paper, a spreadsheet or in a cloud software system such as our Timesheet module.

Beneficiaries must have **daily** records of all hours spent by a given person. Please note that the **timesheet** shall not only record the time spent on a specific project, but it **shall reconcile the total working time** of each person. The purpose of recording the total hours actually worked by each person is to allow the Commission to verify the correct time unit rate.

If a beneficiary does not have a time registration system in place at the time that the grant agreement is signed, he should, as a minimum:

- establish registration and submission routines for the project staff,
- introduce a validation routine for the supervisors/line managers to certify the correctness of the timesheets.

It is recommended, but not obligatory, to start using the model timesheet enclosed.

Beneficiaries are free to fine-tune the model, e.g. in order to provide a further break-down of the working time into different actions or tasks. However, any own-developed timesheet should at least contain equivalent information. Employing inappropriate or unreliable timesheets or time registration systems may jeopardize the eligibility of the personnel costs reported, resulting in a reduction in the eligible costs which may lead to a reduced payment amount or a recovery of payments previously made.

In practice, every organisation partner in the project must establish a time registration system that, as a minimum, includes at least the following elements:

- a) Clear identification or reference to the MUS.NET project.
- b) Clear identification of the employee.
- c) Clear identification of the year, month and day.
- d) Number of working time units worked for the MUS.NET project.
- e) Number of working time units worked for other EU-funded projects.
- f) Number of working time units worked in total.
- g) Date and signature of the employee.
- h) Date and signature of the supervisor.

The beneficiary shall ensure that the project file contains a short description of the time registration system employed in particular for the registration and submission routines for the employees and the validation procedure for the supervisor/line manager. The timesheet should be updated in a timely manner – ideally every working day. The completed timesheet for a given month should be signed and approved also in a timely manner – e.g. during the first week of the following month. The timesheet of a project management or coordinator should be approved by her/his superior.

Finally, each timesheet must:

- Be filled in separately for each employee involved in the project;
- Indicate the number of monthly hours worked for the project;
- State briefly the activities performed within the project;
- Be signed by the employee and his/her supervisor.

#### **Common Mistakes on Timesheets**

- 1 Timesheet dated and signed in delay: not within 10 days of the following month the timesheet refers to (i.e timesheet of September within the first 10 days of October).
- 2 Timesheet are not counter-signed by the Project responsible or by the supervisor of the employee the timesheet refers to.
- 3 A timesheet cannot be both signed and counter-signed by the same person.
- 4 Timesheet are signed or counter-signed in a date in which the person was out of office.
- 5 The name and role of the person who counter-signs are not clearly indicated in the signature box.
- 6 The other EU projects in which the employee is involved are not detailed (including national funding to be reported in the specific row, but not compulsory).
- 7 In case of delay, lack of reason of delayed signatures or counter-signatures in the foreseen box.
- 8 Formulas errors, that do not show the total hours worked per actions and/or in “Other Activities”.
- 9 Electronic compilation of the countersign date (it is suggested not to enter the countersign date electronically before printing, assuming that the person responsible for countersigning is always

	available and in place).
10	Wrong indication of the reason of absence (PH- public holiday; WE-Weekend; etc) in the first row of the timesheet.
11	Missing timesheets in the case of an employee does not report any hours in a given month (even if timesheets have 0 working hours on the project in a given month, these timesheets must be fulfilled, signed and reported).
12	Missing of all project references in which the person is involved

## **2. External professional services (to be accounted in sheet 4.2 & 4.3 – Staff costs)**

Under the category of External professional services costs relating to the natural persons working under a contract with the beneficiary other than an employment contract hired for the implementation of specific tasks foreseen in the project.

### **AUDIT TRAIL FOR THE STAFF**

For External professional services you will need to present:

- Contract with the beneficiary with specific indication of tasks, reference to the action, to the duration of the action;
- The invoices including the clear reference to MUS.NET project name of professional, tasks performed, number of worked days and price per day;
- Proof of payment (bank transfers).

## **3. Fees, remuneration of artists, scientific personnel and technicians (to be accounted in sheet 4.2 & 4.3 – Staff costs).**

Under the category of Fees, remuneration of artists, scientific personnel and technicians costs relating to the natural persons working under a contract with the beneficiary other than an employment contract hired for the implementation of specific tasks foreseen in the project.

### **AUDIT TRAIL FOR THE STAFF**

For External professional services you will need to present:

- Contract with the beneficiary with specific indication of tasks, reference to the action, to the duration of the action;
- The invoices including the clear reference to MUS.NET project name of professional, tasks performed, number of worked days and price per day;
- Proof of payment (bank transfers).

## Travel and subsistence costs

Only the persons accounted into the chapter “Staff costs” can claim the reimbursement of the expenses related to subsistence and travel.

Travel and subsistence costs should be in line with the beneficiaries' usual practice on travel and subsistence costs. These costs must be necessary and reasonable. If they are considered to be overestimated, they will be revised in accordance with the flat-rate ceilings approved annually by the Commission.

The proof of attendance and overnight accommodation will be required to substantiate the costs declared.

### **a) Subsistence**

Subsistence costs can be paid on the basis of real costs or on the basis of a flat-rate. The flat-rate shall cover a breakfast and two meals and local transport including taxi costs and parking. Make sure to prepare a document explaining the calculation of the per diem. The person receiving the daily allowance must sign a receipt.

When reimbursing subsistence costs on the basis of real costs, you will need to keep the invoices from hotels and restaurants and all proof of payment.

Payments in cash of such a per diem are to be avoided unless it can be demonstrated through justifying accounting documents (cash withdrawal receipt and cash acknowledgement receipt) that such a payment is clearly identified and recorded in the official accounts of the beneficiary.

### **b) Travel**

For travel by plane, the Programme will only reimburses economy class tickets.

For travel by train, a first class ticket is allowed.

Taxi costs and costs for parking are part of the daily allowance. However, if subsistence costs are being reimbursed on the basis of real costs, taxi costs can be accepted in justified cases, for example when travelling early in the morning or late in the evening, when there is no other alternative.

In order to substantiate travel costs, you must keep airline tickets, travel agent invoices, boarding passes, and bus or train tickets. When using a taxi, the taxi receipt must be completed in full.

For travel by own car, the costs are reimbursed based on a kilometer allowance, currently fixed at EUR 0.22 per kilometer included the highway pay tolls. If national rules or rules adopted by your organisation allow for a higher rate, this can be accepted provided that you submit proof of the applicable rule and you explain this in the technical report. When using a kilometer allowance, you cannot also claim fuel costs.

When travelling by own car, a declaration or expense report is needed which includes the amount of kilometres, the itinerary, the dates of the travel and the project activity for which the travel was required.



### AUDIT TRAIL FOR THE TRAVEL AND SUBSISTANCE COSTS

1. Internal rules for reimbursement of travel expenses, if available;
2. Authorization to the mission, which has to include:
  - a) The name of the person travelling;
  - b) The reference to the WP and the action concerned;
  - c) The departure and the destination place;
  - d) The number of days;
3. The supporting documents. There are two cases:
  - a) All the supporting documents related to the travel (invoices, receipts, tickets, boarding pass, etc.) if the mission will be accounted on real costs basis;
  - b) the receipt duly signed by the traveler if the mission will be accounted on flat rate and calculations of daily allowances.
4. The proof of payment.

## Equipment

The purchase, the rent and the lease of new or second-hand equipment necessary for the project is eligible, provided that it is written off in accordance with the national tax and accounting rules.

The costs of purchase of equipment have to be accounted as item “purchase of equipment (depreciation only). Only the equipment's depreciation corresponding to the duration of the activity and the rate of actual use for the purpose of the activity may be taken into account, except when the nature or the context of its use justifies a different treatment.

The costs related to the rent and leasing of equipment have to be accounted as item “equipment costs”.

All equipment related to the administration of the project (e.g. PCs, portables, etc.) and Internet connection are covered by indirect costs of the project.

### **General principles of expenditures allocated under equipment budget line:**

Equipment must be clearly linked to the project and be essential for its effective implementation.

All costs related to equipment budget line have to be duly specified in the Application Form by describing at least the nature and quantity of the equipment to be purchased, the link with the relevant activity as listed in the work plan and the related budget of the concerned project partner. During project implementation, purchase of any equipment not explicitly mentioned in the Application Form will have to be subject to prior approval by the EU Commission.

Eligibility of costs for equipment is subject to the full respect of EU, Creative Europe Programme and national (including stricter institutional) public procurement rules and must comply with the basic principles of transparency, non-discrimination and equal treatment. For further information, please refer to the factsheet on public procurement and the one on Controls and Audits.

Full purchase cost of equipment that, according to national and internal accountancy rules, is not depreciable (e.g. low-value asset) is eligible.

If the equipment is rented or leased, depreciation does not apply, and in consequence full cost can be reported.

Equipment expenditure cannot refer to items already financed by other EU or third party subsidies and must not be already depreciated.

Where applicable, equipment items must be branded in accordance with EU and Creative Europe Programme publicity requirement rules.

Contractual advances in accordance with normal commercial law and practice, stipulated in a contract between the beneficiary and the supplier, supported by receipted invoices (e.g. advance payment for the purchase of a machinery being part of an investment) can be reported and claimed only after the confirmation the service has been properly and timely delivered. These costs are eligible only if they are submitted with the payment (first or final as foreseen in the contract) of the provided services.

Equipment cannot be purchased, rented or leased from another project partner or associated partner within the project.

Purchase cost of second hand equipment is eligible provided that no assistance has been received for it from the other EU Funds, its price does not exceed the generally accepted price on the market in question, and the equipment has technical characteristics necessary for the project and complies with applicable norms and standards.

In the case of purchase, ownership of the equipment cannot be changed for at least 5 years after the end of the project.

#### **AUDIT TRAIL FOR EQUIPMENT**

1. Rules applied for depreciation
2. Approval of the purchase by the EU Commission (if the element is not clearly mentioned in the approved Application Form).
3. Contract/purchase order with the supplier (if any).
4. Evidence of the procurement process (announcement, selection, award) in line with the EU, national or Programme procurement depending on the amount of the contract;
5. Photos of the equipment, including the project and/or programme branding.
6. Invoice (or a supporting document having equivalent probative value to invoices, in the case of depreciation) providing all relevant information in line with the applicable accountancy rules.
7. Calculation scheme of depreciation and pro-rata method of calculation (if needed).
8. Any other document eventually necessary for checking compliance with EU and/or national legislation.
9. Proof of payment.

#### **Costs linked to activities and communication costs**

Goods, works or services under these budget chapters have to be acquired through the procurement scheme.

You must obtain competitive tenders from potential contractors and award the contract to the bid offering the best value for money, or, as appropriate to the tender offering the lowest price. You must observe the principles of transparency and equal treatment of potential contractors. Conflicts of interest must be avoided and in the event of an audit you must be able to present the different quotes received and the reasons for selecting that particular contractor.

Subcontracting is the outsourcing to a third party of specific tasks or activities which are part of the project. Subcontracting must satisfy the conditions applicable to procurement contracts, as well as the following conditions:

1. it may only cover a limited part of the project
2. it must be justified having regard to the nature of the project
3. it must be clearly stated in the application or prior written authorization from the Agency must be obtained
4. and the estimated costs must be clearly identifiable in the estimated budget.

Note that only supporting activities can be subcontracted. Beneficiaries remain responsible for the conception and the development of the project, the achievement of its objectives, the implementation of the work programme and the use of appropriate tools.

For procurement contracts and subcontracting over EUR 60.000, the tendering procedure must be clearly documented and you must submit a copy of the relevant documents together with the final report and retain the documentation in the event of an audit.

You will need to detail all procurement contracts and subcontracts for an amount higher than EUR 60.000 per contract in a specific sheet in the financial statement. You will also have to provide the contracts together with the final report.

## **AUDIT TRAIL EXTERNAL COSTS AND SUB-CONTRACT**

The following main documents must be available for control purposes:

1. Terms of reference/specifications of the tendering procedure, if any;
2. Request for quotation with reference to the project, activity and deadline for answering;
3. Quotations received dated and signed;
4. Evaluation committee's report;
5. Award decision;
6. Contract or a written agreement laying down the services to be provided with a clear reference to the project; the reference to the tender and offer; the reference to the EU action; the start/end date; the tasks to be implemented within a certain time schedule; the value of the contract (wages and ancillary costs); the payment modalities (amount or percentage and deliverables to be achieved; law applicable in case of dispute, etc.); and the date of signature of the procurement contract. Any changes to the contract must comply with the procurement rules and must be documented.
7. Invoice or a request for reimbursement providing all relevant information in line with the applicable accountancy rules. For experts paid on the basis of a daily/hourly fee, the invoice must include a clear quantification of the days/hours charged, price per unit and total price.
8. Outputs of the work of external experts or service deliverables.
9. Proof of payment (e.g. extract from a reliable accounting system of the partner organisation, bank statement).

### **Duties, taxes and charges**

Duties, taxes and charges paid by the beneficiaries are eligible costs.

VAT is an eligible cost only if it cannot be recovered. Make sure to correctly indicate whether the beneficiaries can or cannot recuperate VAT in the "List of incomes" in the financial statement (column F).

If a beneficiary can recuperate VAT, expenses in the "Financial statement" must be noted as amounts excluding VAT.

### **Indirect costs**

Indirect costs (so-called also administrative costs of overheads) are only eligible if they are foreseen in the Grant Agreement. These are costs which are not identifiable as specific costs directly linked to the project, but which can be identified and justified as having been incurred in connection with the project. They may include, for example:

- a) Office rent;
- b) Insurance and taxes related to the buildings where the staff is located and to the equipment of the office (e.g. fire, theft insurances);
- c) Utilities (e.g. electricity, heating, water);

- d) Office supplies (e.g. paper, toner, pens, folders, tables, chairs, reading lamps, flipcharts, etc.);
- e) General accounting provided inside the beneficiary organisation;
- f) Archives;
- g) Maintenance, cleaning and repairs;
- h) Security;
- i) IT systems (operating/administrative IT services of general nature, linked to the implementation of the project);
- j) Communication (e.g. telephone, fax, internet, postal services, business cards);
- k) Bank charges for opening and administering the account or accounts where the implementation of the project requires a separate account to be opened;
- l) Charges for transnational financial transactions.

Indirect costs may not exceed 7% of the total eligible direct costs.

Indirect costs incurred in connection with an action grant will not be eligible under that action grant for a beneficiary receiving an operating grant from the Agency or the Commission for the same period.

You are not obliged to detail the indirect costs in the list of invoices beyond how they are split between beneficiaries. However, these costs must be recorded in the respective accounting systems and must be

#### **AUDIT TRAIL OF INDIRECT COSTS**

By applying the 7% flat rate of the direct costs, partners do not need to document that the expenditure has been incurred and paid, neither that the flat rate corresponds to the reality.

traceable and verifiable in the event of an audit.

Attention: If direct costs used as calculation basis for determining indirect costs are found to be ineligible, the determined amount of indirect costs will be recalculated and reduced accordingly.

### **Third country costs**

A third country is a country not participating in the Creative Europe, Culture Sub-programme.

Third country costs are all costs relating to citizens of a third country, organisations based in a third country and activities taking place in a third country, or European partners travelling towards a third country.

Third country costs may represent a maximum of 30% of the total eligible costs.

For each expense entered in the list of invoices, you must identify whether the expense is a third country cost or not.

## Chapter 2 – How to enter the expenditures in Financial Reporting

The xls file include 8 sheets.

The first sheet is general on the project as whole, it is partially pre-filled by the Lead partner.

This sheet is the *“Overview – Financial Statement”*.

The next 6 sheets have to be used to account the costs paid by the partner for the implementation of project activities. The sheets are named with the same wording of the eligible budget Chapter of the Creative Europe Programme.

The expenditures have to be accounted into the same budget Chapter as planned into the project budget approved.

The budget Chapters are:

*“1. Costs linked to the activities”*

*“2. Communication”*

*“3. Travel & Subsistence”*

*“4.1 Staff costs”*

*“4.2 & 4.3 Staff costs”*

*“5. Indirect Costs”*

The last sheet *“Sub-contracting”* has to be filled just in case of purchase and services hiring exceeding EUR 60.000, per contract.

### Overview – Financial Statement

This Excel sheet is protected and pre-formatted. This means that only the colored fields are accessible for encoding data. To avoid any error of calculation, please do not copy/paste data from other sources, but enter the data one by one. Please be sure that the amounts declared are corrected.

The lines on project data and estimated budget are already pre-filled by the LP, including the selection currency ISO code and Exchange rate, accordingly with the indication included directly into the sheet.

### 1. Costs linked to the activities

In this sheet has to be reported the expenditures incurred by the partners, for the following services and purchases:

- Purchase of rights
- Premises costs
- Equipment costs (\*)
- Purchase of materials

- Purchase of equipment (depreciation only)
- Transport of equipment
- Insurance
- Scenography
- Catering
- Financial support to third parties
- Prize and/or bursaries (please specify)
- Other (please specify) (\*)

*(\*) In MUS.NET project are foreseen costs for “Equipment costs” and “Other”*

The main information requested in the present sheet are related to:

Serial number:

The 1<sup>st</sup> column is already filled. Please maintain the sequential numeration.

Beneficiaries:

In the 2<sup>nd</sup> column enter the name of the partner which is filling in the financial report;

Invoice:

In the 3<sup>rd</sup> column select from dropdown menu the items as estimated into the project budget approved;

In the 4<sup>th</sup> column reference of the supporting documents/invoices linked to the project activities carried out, as they are accounted in your organization. For example, for expenditures incurred directly by the employees claimed and refunded with an expenditures report, please indicate the reference of expenditure reported.

In the 5<sup>th</sup> column indicate the same exact name of the supplier as entered into the invoice

In the 6<sup>th</sup> column select from dropdown menu YES or NO if the expenditure was already paid or not.

In the 7<sup>th</sup> column select from dropdown menu the Currency ISO code in which the expenditure was done.

In the 8<sup>th</sup> column insert the amount of the costs in the national currency.

Third Country costs:

In the 9<sup>th</sup> column select from dropdown menu YES or NO if the expenditure was done in Third country

Sub-contracting:

In the 10<sup>th</sup> column select YES just in case of purchases and services exceeding EUR 60.000, per contract. In that case the expenditures and the related selection and contracted procedures must be reported into the sheet “Sub-contracting”.

Chapter 1: costs directly linked to the implementation of project activities								TOTAL AMOUNT	
We advice you to regroup per activity costs having the same currency AND same supplier. You may insert more than one reference per cell by using the 'Alt Enter' shortcut								0,00 €	
Serial number	Beneficiaries	Invoice						Third country costs Indicate whether Yes or No a cost was incurred in or in relation to a third country	Sub-contracting Indicate whether Yes or No the cost is to be regarded as sub-contracting
	Name of the beneficiary responsible for the cost of the action	Item selected in the estimated budget (drop down menu)	Reference of the supporting document(s) / invoice(s)	Name of the supplier	Invoice paid? Yes or No?	Currency ISO code	Amount in national currency Including the eligible VAT if the beneficiary cannot recover it		
1	Butterfly arc srl	Equipment hire	DD150/2019	Name of supplier	Yes	EUR	2.500,00	NO	NO
2							0,00		
3							0,00		
4							0,00		

Activity:

In the 11<sup>th</sup> column indicate the activity code as foreseen in the work-programme (SM, CA and PM)

In the 12<sup>th</sup> column indicate the sequential number of the concerned activity as listed into the Application Form. In the case of the same costs refer to several activities, the costs must be split between activities.

In the 13<sup>th</sup> column shortly describe the purpose of goods or services purchased.

In the columns 14<sup>th</sup> and 15<sup>th</sup> insert the date of the actions (start and end date) as already entered into the Application Form and its modifications.

Total Amounts:

The columns 16<sup>th</sup> and 17<sup>th</sup> are automatically filled on the basis of the data inserted in columns H of the current sheet and in column B of "Overview – Financial Statement" sheet.

					TOTAL AMOUNTS	
					2.500,00 €	
Activity					Exchange rate used	Amount in EUR
Activity code as foreseen in the Work Programme / eReport <small>SM - Support activities CA - Cultural activities PM - Project management</small>	Activity number <small>1, 2, 3...</small>	Purpose of the expense / Description of either goods or services	Date of the action			
			Start date <small>dd/mm/yyyy</small>	End date <small>dd/mm/yyyy</small>		
SM	3	Post production of 1 personalized videos for	1/09/2019	30/10/2020	1,000000	2.500,00
					0.000000	0.00

## 2. Communication

In this sheet has to be reported the expenditures incurred by the partners, for the services hiring and purchases related to communication, that are:

- Production costs (printing costs) (\*);
- Advertising space (publicity TV, radio, press conference, social networks, etc.) (\*);
- Purchase of materials (t-shirts, flyers, papers, posters, etc.) (\*);
- Other advertising cost (please specify);
- Costs for the update or creation of the website (no staff costs allowed);
- Other web costs (please specify);
- Documentation costs (professional magazines, newspaper, books, etc.);



- Distribution costs (mail, postage, packaging, etc.)

(\*) In MUS.NET project are foreseen costs for “Production costs (printing costs)”; Advertising space (publicity TV, radio, press conference, social networks, etc.)” and “Purchase of materials (t-shirts, flyers, papers, posters, etc.)”

The data and information to be entered in the present sheet are the same of the sheet “Costs linked to the activities”. Please refer to the previous paragraph on how to fill the column included in the present sheet.

Chapter 2: communication, promotion and dissemination costs and costs of exploitation of results								TOTAL AMOUNT				TOTAL AMOUNTS				
We advice you to regroup per activity costs having the same currency AND same supplier. You may insert more than one reference per cell by using the 'Alt Enter' shortcut								0,00 €				975,90 €				
Serial number	Beneficiaries		Invoice					Third country costs  Indicate whether for or the cost is to be regarded as sub-contracting	Sub-contracting  Indicate whether Yes or No the cost is to be regarded as sub-contracting	Activity				Exchange rate used	Amount in EUR	
	Name of the beneficiary responsible for the cost of the action	Item selected in the estimated budget <small>(drop down menu)</small>	Reference of the supporting document / invoice	Name of the supplier	Invoice paid? <small>Yes or No</small>	Currency ISO code	Amount in national currency including the applicable VAT if the beneficiary cannot recover it			Activity code as foreseen in the Work Programme / Budget <small>M-Support activities, CA-Cultural activities, PM-Project management</small>	Activity number <small>n. n. n.</small>	Purpose of the expense / Description of either goods or services	Date of the action  Start date <small>dd/mm/yyyy</small> End date <small>dd/mm/yyyy</small>			
1	Provincia di Padova	Production costs (printing costs)	0085/2019 Invoice 3PA/2019	Art print	Yes	EUR	975,90	NO	NO	SM	8	Printing of 5000 flyers and 100 Poster	10/3/2019	30/04/2022	1,000000	975,90

### 3. Travel & Subsistence

In this sheet have to be reported the costs related to travel, subsistence and accommodation of the employee necessary to implement project activities.

The main information requested in the present sheet are related to:

Serial number:

The 1<sup>st</sup> column is already filled. Please maintain the sequential numeration.

Beneficiary:

In the 2<sup>nd</sup> column enter the name of the partner is filling in the financial report;

In the 3<sup>th</sup> column enter the name of the person travelling. If the expenditures are related to more people, insert the name of all travelling people.

In the 4<sup>th</sup> column enter the number of travelling people.

Reference of the supporting documents/invoices:

In the 5<sup>th</sup> column enter the reference of the supporting documents/invoices linked to the project activities carried out, as they are accounted in your organization. For example, for expenditures incurred directly by the employees claimed and refunded by an expenditures report, please indicate the reference of expenditure report.

You may insert more than one reference per cell because the justification may cover subsistence, accommodation and travel costs. In that case, please use the function “Alt Enter” for wrapping on the same cell.

Activities:

In the 6<sup>th</sup> column shortly describe the purpose of journey. Use the same purpose planned into the project budget.

In the 7<sup>th</sup> column enter the number of day(s) spent for the travel.

In the 8<sup>th</sup> column indicate the activity code as foreseen in the work-programme (SM, CA and PM)

In the 9<sup>th</sup> column indicate the sequential number of the concerned activity as listed into the Application Form. In the case of the same costs refer to several activities, the costs must be split between activities.

In the Columns 10<sup>th</sup> and 11<sup>th</sup> insert the date of the actions (start and end date) as already entered into the Application Form and its modifications.

In the 12<sup>th</sup> column enter the name of the city of destination.

In 13<sup>th</sup> column select from dropdown menu the Country ISO code of departure and destination.

Chapter 3: travel & subsistence costs												
When expenses have been incurred in the same currency and for the same destination, we advice you to regroup costs per activity. Please note that you can provide several data in the same cell (e.g. names of the different persons travelling, multiple reference numbers) by using the shortcut 'Alt+Enter'. Please note that it is mandatory to complete the blue cells as these will be used for the calculation of the eligible costs. (see ISO codes yellow sheet)												
Serial number	Beneficiaries				Reference of the supporting document(s) / invoice(s)	Activities						
	Name of the beneficiary responsible for the cost of the action	Name of the person(s) travelling	Number of persons	Purpose of the journey		Number of days	Activity code or reference in the Work Programme / eReport PM - Support activities CA - Collection of PM - Project management	Activity number	Date of the action		Destination	
									1, 2, 3...	Start date dd/mm/yy	End date dd/mm/yy	Name of the city
1												
2	Provincia di Padova	Alessandra Tormene	2	DD 1021/2020	Participation to Steering Committee Meeting in Murska Sobota (Flight Ticket, 2 Train ticket, Hotel, 2 Meals)	4	PM	7	1/09/2019	30/04/2022	Murska Sobota	SI
1			0			0						
2			0			0						

Third Country costs:

In the 14<sup>th</sup> column select from dropdown menu YES or NO if the expenditure was done in Third country

In the 15<sup>th</sup> column select from dropdown menu YES or NO if the expenditure was already paid.

In the 16<sup>th</sup> column select from dropdown menu the Currency ISO code in which the expenditure was done.

Amount in national currency:

In the 17<sup>th</sup> column enter the amount related to the costs for travel. Travel means flight tickets, taxi, bus to reach the Airport.

In the 18<sup>th</sup> column enter the amount related to the costs for accommodation. Accommodation means Hotels, B&B, Apartment.

In the 19<sup>th</sup> column enter the amount related to the costs for subsistence. Subsistence means Meals, Breakfast and local transportation during the journey (not to reach the Airport).

In the 20<sup>th</sup> column the total amount is automatically filled.

Total Amounts:

The columns 21<sup>st</sup> and 22<sup>nd</sup> are automatically filled on the basis of the data inserted in columns H of the current sheet and in column B of "Overview – Financial Statement" sheet.

TOTAL AMOUNT							TOTAL AMOUNT	
0,00 €							471,30 €	
Third country costs Indicate whether the costs have been incurred in or in relation to a third country	Invoice paid? Yes or No	Currency ISO code	Amount in national currency Including the eligible VAT if the beneficiary cannot recover it				Exchange rate used	Amount in EUR
			Total amount travel cost	Total amount accommodation cost	Total amount subsistence cost	Total amount		
			0,00	0,00	0,00	0,00	0,000000	0,00
NO	Yes	EUR	235,00	150,00	86,30	471,30	1,000000	471,30
			0,00	0,00	0,00	0,00	0,000000	0,00

## 4.1 Staff costs

In this sheet has to be reported the expenditures incurred by the partners worked in project activities in relation to costs of personnel paid by salaries. The costs must be related to the following items:

- Project manager/officer;
- Assistant;
- Secretary;
- Other salaries and fees (please specify).

The main information requested in the present sheet are related to:

Serial number:

The 1<sup>st</sup> column is already filled. Please maintain the sequential numeration.

Beneficiary:

In the 2<sup>nd</sup> column enter the name of the partner is filling in the financial report;

Invoice:

In the 3<sup>rd</sup> column select from dropdown menu the items as estimated into the project budget approved;

In the 4<sup>th</sup> column reference of the supporting documents/invoices linked to the project activities carried out, as they are accounted in your organization. Regroup costs per activity. Regroup costs having the same currency and having the same supplier/employee. You can provide more than one reference per cell by using the “Alt Enter” shortcut.

In the 5<sup>th</sup> column indicate the name of the person to which the payment was made.

In the 6<sup>th</sup> column enter the Supplier of either goods or services if the supplier is not employed directly by your organization.

In the 7<sup>th</sup> column, specify the method of calculation and specify the exact working period.

In the 8<sup>th</sup> column enter the number of days worked for the project by the person for the mentioned period, for the mentioned WP. This information is mandatory for the approval of the staff costs.

In the column 9<sup>th</sup> select from dropdown menu YES or NO if the expenditure was already paid.

In the 10<sup>th</sup> column select from dropdown menu the Currency ISO code in which the expenditure was done.

In the column 11<sup>th</sup> column enter the total amount in national currency. The total costs **are not** automatically filled.

Chapter 4: staff costs										
If possible, please regroup costs per person. Please note that it is mandatory to complete the blue cells										
Serial number	Beneficiaries			Invoice						
	Name of the beneficiary responsible for the cost of the action	Item selected in the estimated budget (drop down menu)	Reference of the supporting document / invoice	Employee				Invoice paid? Yes or No?	Currency ISO code	Total amount in national currency including the eligible VAT if the beneficiary cannot recover it
				Name of the person	Supplier of either goods or services (if not employed directly by one of the beneficiaries)	Please explain the method of calculation and specify the exact period	Number of days worked for the project			
1	Provincia di Padova	Project manager/officer	Payroll September 2019- January 2020 and related Social Charges	Alessandra Tormene	n/a	Hours spent into the project, as stated in timesheet, multiply the hourly rate of 30,59€ (2019), 31,25€ (2020), during the period 1st September 2020 – 31st January 2020.	9,2	Yes	EUR	2.042,00
2							0,0			0,00

Third country costs:

In the 12<sup>th</sup> column select from dropdown menu YES or NO if the expenditure was done in Third country

Sub-contracting:

In the 13<sup>th</sup> column select YES just in case of purchases and services hiring exceed EUR 60.000, per contract. In that case the expenditures and the related selection and contracted procedures must be reported into the sheet “Sub-contracting”.

Activities:

In the 14<sup>th</sup> column indicate the activity code as foreseen in the work-programme (SM, CA and PM)

In the 15<sup>th</sup> column indicate the sequential number of the concerned activity as listed into the Application Form.

In the 16<sup>th</sup> column describe the activities performed for the project in the related period and WP for that expenditures were engaged.

In the columns 17<sup>th</sup> and 18<sup>th</sup> insert the date of the actions (start and end date) as already entered into the Application Form and its modifications.

Total Amounts:

The columns 19<sup>th</sup> and 20<sup>th</sup>, are automatically filled on the basis of the data inserted in columns H of the current sheet and in column B of “Overview – Financial Statement” sheet.

TOTAL AMOUNT							TOTAL AMOUNTS	
0,00 €							2.042,00 €	
Third country costs Indicate whether Yes or No a cost was incurred in or in relation to a third country	Sub-contracting Indicate whether Yes or No the cost is to be regarded as sub-contracting	Activity					Exchange rate used	Amount in EUR
		Activity code as foreseen in the Work Programme / eReport SM- Support activities CA- Cultural activities PM- Project management	Activity number 1, 2, 3...	Purpose of the expense / Description of either goods or services	Date of the action Start date dd/mm/yyyy End date dd/mm/yyyy			
NO	NO	PM	1	Scientific management of the project activities, contents and deliverables. Participation to Steering Committee Meeting and Project meetings.	1/09/2019	30/04/2022	1,000000	2.042,00

## 4.2 & 4.3 Staff Costs

In this sheet has to be reported the expenditures incurred by the partners worked in project activities in relation to costs of “external professional services” and “fees, remuneration of artists, scientific personnel and technicians”. The costs must be related to the following items:

External professional services

- Lawyers;
- Accountant;
- Auditors;
- IT maintenance/helpdesk;
- Interpreters and translators;
- External Speakers;
- Other external professional services (please, specify).

Fees, remuneration of artists, scientific personnel and technicians

- Artistic Director;
- Artist fees;
- Scientific personnel;

- Technicians;
- Webmaster;
- Production (design and layout);
- Others: reception staff, security, etc. (please, specify).

The data and information to be entered in the present sheet are the same of the sheet “4.1 Staff Costs”. Please refer to the previous paragraph on how to fill the column included in the present sheet, with the exception of the column 7<sup>th</sup>. In this column enter the description of tasks performed for the project.

If the costs are related to more than one activity, please spread the costs in different lines.

## 5. Indirect Costs

In the present sheet you have to report the indirect costs that represents the 7% of the costs paid for the project activities implementation.

The sheet is already filled by the LP. The partners have just to insert in column D the 7% on the direct costs accounted in the previous sheets.

The mentioned costs have not to be supported by Administrative documentation, they will be recognized by the Programme as a flat rate.

Chapter 5: indirect costs (max. 7% of the total eligible direct costs)					TOTAL AMOUNTS
Please note that at the end of the project and, following the financial assessment of the final report, the final amount allocated to indirect costs may be recalculated on the basis of the total eligible direct costs with a maximum of 7%. No supporting documents are required but costs must be in line with your usual indirect costs					0,00 €
Serial number	Beneficiaries Name of the beneficiary responsible for the cost of the action	Currency ISO code	Amount in national currency Including the eligible VAT if the beneficiary cannot recover it	Exchange rate used	Amount in EUR
1	PROVINCIA DI PADOVA	EUR	0,00	1,000000	0,00
2	MUSEUM OF LEBORK	EUR	0,00	1,000000	0,00
1	BUTTERFLY ARC S.R.L.	EUR	0,00	1,000000	0,00
2	RIS RAZISKOVALNO IZOBRAZEVALNO SREDISCE DVOREC RAKICAN	EUR	0,00	1,000000	0,00
3	FUNDACION SANTA MARIA LA REAL DEL PATRIMONIO HISTORICO	EUR	0,00	1,000000	0,00
4			0,00	0,000000	0,00

## Sub-contracting

The last sheet has to be filled just for purchase and services exceeding EUR 60.000, per contract. No one MUS.NET partner has this amount in its own budget.

## Chapter 3 - Next Cloud

An informatics archive of the project is being available on “Next Cloud” platform by the Lead Partner.

In order to control the access right on administrative documents containing sensitive data subject on privacy, the link for the folders containing the mentioned data are provided partner by partner.

The structure of the cloud is the following:

The first folder is “Project management” and it contains the follow folders

FOLDER	CONTENT
01_Official Documents	All the official documentation related to the project, such as the Application Form, the Grant Agreement, the Cooperation Agreement, etc.
02_Project budget	The budget and its next modifications
03_Guidelines and Format	Contain the Guidelines and format provided by the LP for Project management, reporting and Communication activities and tools, including the current manual.
04_Project Deliverables	Contain the project deliverables and internal products of the project divided per WPs.
05_Project Meetings	

### Administrative and financial Part

Each partner will receive a dedicated link for its own folder.

In this folder have to be uploaded the Administrative and financial supporting documents described in chapter 1 of the present manual, into the section “Audit Trail” of each Budget chapter.

The structure of the folder for each partner is the following:

1_COSTS DIRECTLY LINKED TO THE IMPLEMENTATION OF PROJECT ACTIVITIES	CONTRACTS AND PROCEDURES
	INVOICES AND PAYMENTS
2_COMMUNICATION, PROMOTION AND DISSEMINATION COSTS AND COSTS OF EXPLOITATION OF RESULTS	CONTRACTS AND PROCEDURES
	INVOICES AND PAYMENTS
3_TRAVEL AND SUBSISTENCE COSTS	INTERNAL RULES FOR MISSIONS
	SUPPORTING DOCUMENTS AND PROOF OF PAYMENT
4_Personnel costs	ANNUAL COSTS CALCULATION
	PAYROLLS PAYMENTS
	PROOF OF PAYMENT

	STAFF APPOINTMENT
	TIMESHEETS

5_FINANCIAL REPORT DELIVERED	INTERNAL FINANCIAL REPORTS
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## Focus on the administrative and financial part of each partner's folder.

Your folder contains 5 sub-folders, each one referred to the official budget lines of your budget:

### **1. Costs linked to the implementation of project activities**

### **2. Communication, promotion and dissemination costs and costs for exploitation of results**

### **3. Travel & Subsistence costs**

### **4. Personnel costs**

### **5. Financial report delivered**

It is follow a smart explanation on the contents to be inserted in each folder. All the explanations are extracted, simplified and adapted to the purposes of the virtual archive from the GUIDANCE ON CONTRACTUAL PROJECT MANAGEMENT (Version 1: published November 2019). In case of eventual discrepancies between what stated in the follow table and the GUIDANCE ON CONTRACTUAL PROJECT MANAGEMENT, the last one will prevail.

Main folders	Secondary folders	What to be uploaded (PLEASE, DENOMINATE EACH FILE WITH A SELF-EXPLICATIVE NAME IN EN)
<b>1. Costs linked to the implementation of project activities</b>	<b>Contracts &amp; Procedures</b>	<p>The procurement contract must at least indicate:</p> <ul style="list-style-type: none"> <li>a) <i>The reference to the tender and offer;</i></li> <li>b) <i>The reference to the EU action;</i></li> <li>c) <i>The start/end date;</i></li> <li>d) <i>The tasks to be implemented within a certain time schedule;</i></li> <li>e) <i>The value of the contract (wages and ancillary costs);</i></li> <li>f) <i>The payment modalities (amount or percentage and deliverables to be achieved; law applicable in case of dispute, etc.);</i></li> <li>g) <i>The date of signature of the procurement contract</i></li> <li>h) <i>The clear reference to MUS.NET project: "607340-CREA-1-2019-1-IT-CULT-COOP1 MUS.NET. MUSeum NETwork".</i></li> </ul> <p>Terms of reference/specifications of the tendering procedure, if any; Request for quotation with reference to the project, activity and deadline for answering; Quotations received dated and signed;</p>

		<p>Evaluation committee's report; Award decision; Procurement contracts and invoices. Invoices related to services must also specify the date(s) on which the services were provided. Travel and accommodation costs, proof that the payments have been made by the beneficiary and are recorded in the accountancy.</p>
	<b>Invoices &amp; Payments</b>	<p>The invoices are related with the service/good paid. The invoices must report a clear reference to MUS.NET project: "607340-CREA-1-2019-1-IT-CULT-COOP1 MUS.NET. MUSEum NETwork". Description of the service/good paid must be detailed. Proof of payment (bank transfers). <b>MANDATE OF PAYMENT IS NOT SUFFICIENT.</b></p>
<b>2. Communication, promotion and dissemination costs and costs for exploitation of results</b>	<b>Contracts &amp; Procedures</b>	<p>The procurement contract must at least indicate:</p> <ul style="list-style-type: none"> <li>a) <i>The reference to the tender and offer;</i></li> <li>b) <i>The reference to the EU action;</i></li> <li>c) <i>The start/end date;</i></li> <li>d) <i>The tasks to be implemented within a certain time schedule;</i></li> <li>e) <i>The value of the contract (wages and ancillary costs);</i></li> <li>f) <i>The payment modalities (amount or percentage and deliverables to be achieved; law applicable in case of dispute, etc.);</i></li> <li>g) <i>The date of signature of the procurement contract</i></li> <li>h) <i>The clear reference to MUS.NET project: "607340-CREA-1-2019-1-IT-CULT-COOP1 MUS.NET. MUSEum NETwork".</i></li> </ul> <p>Terms of reference/specifications of the tendering procedure, if any; Request for quotation with reference to the project, activity and deadline for answering; Quotations received dated and signed; Evaluation committee's report; Award decision; Procurement contracts and invoices. Invoices related to services must also specify the date(s) on which the services were provided. Travel and accommodation costs, proof that the payments have been made by the beneficiary and are recorded in the accountancy.</p>
	<b>Invoices &amp; Payments</b>	<p>The invoices related with the service/good paid. The invoices must report a clear reference to MUS.NET project: "607340-CREA-1-2019-1-IT-CULT-COOP1 MUS.NET. MUSEum NETwork". Description of the service/good paid must be detailed. Proof of payment (bank transfers). <u><b>MANDATE OF PAYMENT IS NOT SUFFICIENT.</b></u></p>
<b>3. Travel &amp; Subsistence costs</b>	<b>Internal Rules for Missions</b>	<p>If you already have internal official rules in force which disciplines the reimbursement policy within your organisation, please, upload it. This is not a mandatory document. If you have it, you can follow the rules there listed to account the reimbursement</p>



		of the missions of your staff. If you haven't it, you have to follow the general conditions listed into the "GUIDANCE ON CONTRACTUAL PROJECT MANAGEMENT".
	<b>Supporting documents and proofs of payment</b> ( <u>please, one separated folder per each mission, even if it includes more than one participant</u> )	<p>A mission overall report, which resumes all the main items of the mission itself (namely the WP to which they are referred, the specific purpose of the mission, the names of the traveling people and the list of expenses done),</p> <p>The report must be enclosed the copies of the supporting documents, such as:</p> <p>Tickets (plane, train, bus, etc.) and invoices (hotels, restaurants, travel agency);</p> <p>For car journeys: declaration stating the city of departure and arrival, the calculation method with unit rate and number of units, dates and names and activities concerned;</p> <p>List of participants duly signed with clear identification of the activity/purpose of the trip, dates, names and functions of the participants in the project;</p> <p>Proof that the payments have been made by the beneficiary/ies and are recorded in the accountancy.</p> <p>MANDATE OF PAYMENT IS NOT SUFFICIENT.</p>

Main Folder	Sub-main folders	Secondary folders	What to be uploaded
<b>4. Personnel costs</b>	<b>4. a) Personnel costs</b> <b><u>Costs of personnel working under an employment contract</u></b> <i>(full-time or part-time)</i>	<b>Annual Actual Costs Calculation</b>	Methodology of calculation of the hourly and/or daily salary rates requested, including all statutory components to establish the actual salary; Usual policy of remuneration
		<b>Payrolls Payments</b>	Monthly salary slips / annual salary statement covering the eligibility period of the action Registration in the accounting system and in the payroll of the beneficiary
		<b>Proof of Payment</b>	Proof of payment of the salary. Proof of payment of all the statutory components. In case of you have only an overall document reporting the cumulative payments for all the employees of the organisation, please provide also a declaration that certifies that the overall document, includes the costs of the specific people working in the project. The proof of payment are the bank transfers. MANDATE OF PAYMENT IS NOT SUFFICIENT.
		<b>Staff Appointment</b>	Existing employment contract with the beneficiary <u>or</u> equivalent appointing act Assignment to the action with specific

			indication of tasks, reference to the action, to the duration of allocation to the action, to the percentage of working time allocated to the action, to the hourly/daily rate
		<b>Timesheets</b>	Timesheets or equivalent system established and certified by the employer with indication of contact details of employee and employer, description of tasks, dates of the performance (duly dated and signed by employee and employer)
	<b>4. b) Personnel costs</b> <u><b>Costs of natural person working under a contract with the beneficiary other than an employment contract.</b></u> <i>(i.e. person recruited directly by the beneficiary, or indirectly via an external agency who is recruited exclusively for the implementation of the action and who is not registered in the organization's payroll)</i>	<b>Payrolls Payments</b>	Invoices (or equivalent) including the name of staff, tasks performed, dates of worked days, number of hours worked and price per hour/day
		<b>Proof of Payment</b>	Proof of payment of the salary. Proof of payment of all the statutory components. In case of you have only an overall document reporting the cumulative payments for all the employees of the organisation, please provide also a declaration that certifies that the overall document, includes the costs of the specific people working in the project. The proof of payment are the bank transfers. MANDATE OF PAYMENT IS NOT SUFFICIENT.
		<b>Staff Appointment</b>	Specific contract linked to the action with description of tasks, reference to the action, to the duration of the contract, to the time to be allocated to the action, to the hourly/daily rate. The contract should clearly state where the natural person is working in the premises of the beneficiary or not, that this person is working under the instructions of the beneficiary, and that the result of the work belongs to the beneficiary;
		<b>Timesheets</b>	Timesheets or equivalent system established and certified by the beneficiary with indication of the description of tasks, dates of the performance (duly dated and signed by the staff and the beneficiary);
	<b>4. c) Personnel costs</b> <u><b>Costs of personnel who are temporary seconded to the beneficiary by a third party against payment:</b></u>	<b>Payrolls Payments</b>	Salary statements/salary slips/invoices established for the purpose of the secondment;
		<b>Proof of Payment</b>	Proof of payment of the salary. Proof of payment of all the statutory components. In case of you have only an overall document reporting the cumulative payments for all the employees of the organisation, please provide also a declaration that certifies

			that the overall document, includes the costs of the specific people working in the project. The proof of payment are the bank transfers. MANDATE OF PAYMENT IS NOT SUFFICIENT.
		<b>Staff Appointment</b>	Secondment assignment/letter/act linked to the action with specific indication and description of tasks, reference to the action, to the duration of the secondment, to the time allocated to the action, to the hourly/daily rate. The assignment should clearly state where the seconded person is working in the premises of the beneficiary or not, that this person is working under the instructions of the beneficiary, and that the result of the work belongs to the beneficiary;
		<b>Timesheets</b>	Timesheets or equivalent system established and certified by the beneficiary with indication of the description of tasks, dates of the performance (duly dated and signed by the seconded staff and the beneficiary);

<b>Main folder</b>	<b>What to be uploaded</b> (PLEASE, DENOMINATE EACH FILE WITH A SELF-EXPLICATIVE NAME IN EN)
<b>5. Financial Report delivered</b>	The periodical financial report in xls file when you will be requested to report your expenses done in a certain period.

