

**Guidelines for the budget & requirements  
for the financial report for Advanced / Academic Partnerships**

**A) General requirements**

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 and after its end are not eligible. In the last year of implementation audit costs are exceptionally allowed to be paid after the project end but have to be included in the final report.

Stated liabilities in the audit will not be accepted. The final instalment will only cover actual paid costs.

- All expenses have to be supported by invoices. The annual reports and the final report have 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 and staff costs with a total amount of EUR [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 0894-00/2014).
- All invoices have to be issued either in German or in English. If this is not possible a translation of the invoice's content has to be provided.
- 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 which presents 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.
  - Eligible receipts for the exchange rate are:
    - Currency exchange receipt
    - Credit card statement
    - Bank statement (if paid with Austrian bank card)
  - Online currency converter such as OANDA, EZB, etc. will not be accepted.
  - 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 institution can show that according to national legislation the recovering of VAT is not possible.

- Transfers between the different budget categories are accepted to a maximum of 10% of the amount under the condition that the total budget of the project is not exceeded. In case the planned reallocation requires an amount higher than 10 % the project coordinator has to apply officially for a budget reallocation in advance by filling out the budget reallocation form.
- 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 the partner countries it may sometimes be difficult to obtain receipts for example when using a taxi or buying equipment. We recommend using pre-printed receipt books for such purposes (showing item, date, amount, and signature). Otherwise such expenses cannot be refunded by the project.

## **Requirements for the financial report of partner(s) in eligible countries**

The part of the financial report covering the costs of the partner(s) in the addressed countries has to be audited by an external auditor under recognition of the International Standard on Auditing (ISA) 800.

APPEAR Terms of Reference (ToR) for the external audit report have to be forwarded to the auditor. The ToR will be forwarded to the project coordinators in time. Among others they will refer to the following:

The following rules apply:

- The auditor has to be chosen in accordance with the regional office of the Austrian Development Agency (ADA).
- The invoices can remain within the 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 annual/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,...).
- The report has to be issued in English.
- The report has to present expenses in local currency and converted to Euro.
- A detailed cost breakdown structured according to the budget categories has to be included in the audit report.
- In case of several partners in the eligible country(ies) only one audit report that includes expenses of all partner institutions in these countries has to be submitted.
- Audit report with original signatures has to be submitted in hardcopy to the APPEAR office, the report has to be bound and pages need to be numbered.
- Expenses of Austrian partner institution do not have to be included in the audit report.

## **B) Budget categories**

### **1. 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 country personnel in the eligible countries.

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 working 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:

A work verification issued by the responsible institution has to contain the following information:

- Item/content of work done
- Working days
- Daily rate
- Amount due
- Signature of the staff member and the responsible person at the institution.

## **Requirements for the financial report – partner(s) in the eligible countries:**

Staff costs will be confirmed in the framework of the audit report. The audit report has to confirm the function in the project, the working days and the daily rate per staff member.

### **2. 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 Reisegebühreenvorschrift (RGV)", the Austrian Regulation for Travel Expense Reimbursement. 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 invoices.
- Daily rates will be reduced by meals. If no daily rates are issued, meals will be refunded up to the amount of the daily rate.
- Expenses for first-aid kit for Austrian project partners may only include travel vaccination and malaria-prophylaxis.
- The use of a taxi instead of public transportation in Austria requires a written explanation.
- Expenses for project partners from the partner country for travel insurance when travelling to Austria are eligible.

Supporting documents which have to be provided:

Original ticket or in the case of air travel, the ticket or a printout of the electronic voucher in combination with the boarding card and the invoice.

### **3. Equipment and material**

Eligible costs are material expenses (equipment and expendables), laboratory analyses and costs for educational material. Full justification must be given for its purchase and usage during the project period.

If additional equipment is required for e.g. laboratory then it must be project specific and remain with the partner institution in the respective partner country. Receipt of the equipment has to be confirmed by the coordinator in the partner country in written, in the framework of the final report.

For procurements with a cost value (net) exceeding EUR 1.000.00 two offers shall be obtained by the Recipient; for procurements exceeding EUR 7,000.00 three offers shall be obtained; for procurements exceeding EUR 22,000.00 public invitations to tender shall be issued in accordance with the respective local procurement law. The bidder offering the best value for money shall be awarded the contract.

Supporting documents which have to be shown:

invoices, competitive bids, documentation of procurement process

#### **4. 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).

Costs for Open Access publications have to be included as well in this budget category.

Supporting documents which have to be shown:

invoices, list of participants

#### **5. 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.

- Costs for audit report have to be included in other costs.

Supporting documents which have to be shown: invoices

- Costs for CO2 compensation have to be included in other costs of the Austrian partner institution. Number of flights (including destinations) will be sent to the BOKU. BOKU calculates emissions and compensation payments and sends invoice back to project partners. Compensation payment is made through the Austrian partner institution.

Supporting documents which have to be shown:

Invoices

#### **6. Overhead costs**

Overhead costs are granted for accounting, 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 10 % of the total project costs. No supporting documentation is required.