



Education and Culture

Tempus

# TEMPUS

*CARDS projects JEP-17000*

*TACIS projects JEP-23000*

*MEDA projects JEP-30000*

## FREQUENTLY

## ASKED

## QUESTIONS

**Note: this document concerns only those Tempus JEPs that participated in the Selection round 2002, whose contracts began in September 2003.**

The following text is designed to answer the most frequently asked questions which beneficiaries have addressed to the European Commission and the ETF. If you are still unsure after having read the document, please ask the ETF or your National Contact Point or National Tempus Office. A failure to follow the recommended procedures or to respect stated rules will inevitably lead to delays in the processing of reports and eventual related payments.

**1. I have been a project contractor/co-ordinator for Tempus for several years. Do contractual rules differ from one selection round to another?**

The contract and its related documentation are updated for each contract generation (i.e. for each selection round). The contractual documents are therefore only applicable to the contracts to which they refer. There can indeed be important and significant differences in the contractual rules for different selection rounds. It is therefore strongly advisable to read carefully all contractual documentation **before** starting your project and to refer to it as necessary thereafter. Do not assume that the rules on any particular issue have stayed the same! Check!

**2. Are all activities described in the Original Application eligible?**

No. The Guide for Applicants and the Original Application have no contractual value. Therefore, before implementing any activity, please check first that the activities indicated in your Original Application are eligible according to the Grant Agreement and the Guidelines for the use of the Grant.

**3. Can the maximum grant amount mentioned in the Estimated budget of the action (Annex II) be increased when the consortium adds additional partners?**

No, in no case can the maximum grant amount be increased.

The contrary is, however, possible. In particular, the European Commission may reduce the amount of the grant in the following cases:

- Where the expenditures planned by the consortium are below the grant specified in Annex II;
- Following the assessment of the reports;
- Following the results of audits.

**4. What are my maximum limits on the budget headings ?**

Projects may increase the amount of each budget heading set out in Annex II of the Grant Agreement by 10% without prior authorisation even if the increased amount means that you are exceeding the ceilings laid out in the Guidelines for the Use of grant for Staff costs and Equipment.

Please note that, for **Overheads**, the maximum is calculated on the basis of the total approved budget (A.4 of the Grant Agreement). Nevertheless, the final calculation of the amount eligible for this heading will be done considering the total eligible direct costs, of which 5% may be used for Overheads. This process takes place during the assessment of the expenditures in the 3<sup>rd</sup> Report. So in fact an increase in this budget heading would be counter productive since this would imply a decrease of your direct costs.

## **5. Is it possible to obtain an extension of the eligibility period at the end of the project and, if so, what do I have to do?**

Where a request is considered to be duly motivated, an extension of the eligibility period might be granted on an exceptional basis. This extension is in any case granted if the project activities have been suspended (Article II.7).

The reasons given for a suspension **must** be if circumstances make the implementation of the action impossible or extremely difficult and/or in case of *force majeure* – for example, because of war in a partner country. Please also refer to Article II.7 – Suspension and Article II.8 – Force majeure (General Conditions of the Grant Agreement).

Delays inherent to the project and in the implementation of the workplan will not be considered as sufficient reasons for an extension of the duration of the eligibility period.

If the suspension is granted, the corresponding extension to the duration of the eligibility period will require a formal amendment to the Grant Agreement.

Any request of suspension should be made as soon as possible and, at any rate, no later than two months before the end of the eligibility period.

## **6. How and when can I change the planned project activities once the project is under way?**

Planned activities can be changed during the implementation of the action. However, please note that the budgetary provisions related to these activities will also need to be taken into account.

As a rule, requests for modifications should be **duly justified** in relation to the project objectives. In other words, an explanation is required as to the effects of the requested changes with regard to the achievement of the project objectives. Requests for modifications should be **detailed**; i.e. information should be provided on the exact amounts, on the original and recipient budget headings, on the nature and type of activities and the overall added value.

Such changes should be introduced either through a prior written request or in the Reports. Once the Commission has approved the prior written request or the Report, that authorisation and that report have a contractual value.

For any request for modifications, please don't wait until the last minute! Such requests take time to be processed. Requests should therefore **be introduced well in advance**.

## **7. Can new partner institutions join the consortium?**

**Yes, indeed**, during the eligibility period, the consortium can be enlarged. The proposal for enlargement of the consortium should be submitted in due time (a new partner is eligible for funding only after approval by the Commission on the enlargement). In addition, and for obvious reasons, a new consortium member should be included before the final project year.

The proposal should contain a detailed justification of the reasons behind the decision for joining. If applicable, this explanation should include a revised plan of activities and finances. Any effect on the achievement of the objective(s) should be explained in detail.

An enlargement of the consortium will under no circumstances lead to an increase of the grant awarded.

Since the extension of the project consortium implies a modification to the Annex I – Description of the action of the Grant agreement, the formal requirements should be strictly observed:

- **An endorsement letter** of the new partner institution **must** be submitted, duly dated, with seal and signed by a person authorised to represent this institution (for example, at a university: the rector, vice-rector or faculty dean; in a business organisation: the managing director) confirming their role in the project.
- Agreement letters from all the current project partners confirming the inclusion of the new institution in the project consortium must be provided and signed by the contact persons at the different institutions.

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## **8. What do I need to do when a partner institution withdraws?**

The following procedure **must** be followed:

- (1) The withdrawing institution in question should send an official letter confirming the project withdrawal;
- (2) The beneficiary should also confirm the withdrawal in writing;
- (3) A detailed description should be provided indicating the consequences in view of the project's objective(s), outcomes and activities.

The beneficiary **must** send to the Commission all the above mentioned documents as attachments to the withdrawal request.

Please take into account that a project consortium which fails to fulfil the minimum requirements of three participating institutions (two from the European Union and one from a partner country) will automatically be ineligible.

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## **9. Can the beneficiary of the project be changed?**

Yes, but only under the most exceptional circumstances. Changing the beneficiary is a drastic measure.

The new beneficiary must explicitly take over responsibility for the implementation of all activities and related budget disbursements, **including those implemented under the previous beneficiary**. For expenditure made before the change of beneficiary, the accounts should be reconciled and the available budget should be transferred from the old beneficiary to the new beneficiary. Please note that the new beneficiary will be considered as being solely responsible towards the Commission, even for activities and grant expenses incurred before the change.

The formalities for the change of beneficiary are similar to the ones mentioned before for the addition of a new partner, but the endorsement letter from the new beneficiary institution **must** clearly mention the taking over of the financial responsibility.

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### **10. When realistically can I expect to receive the grant payments?**

Article I.5 of the Grant Agreement defines the basic schedule for the payments of the grant.

The first pre-financing, representing the 60% of the maximum grant amount, will be paid within 45 days after signature by both parties of the Grant Agreement.

The further pre-financing, representing the 30% of the maximum grant amount, may not be paid until at least 70% of the first pre-financing has been used up, by this we intend spent. It has to be made within 45 days after approval by the Commission of the request for payment, of the 2<sup>nd</sup> report and another document that may be requested in Article II.15.2 (a financial guarantee for instance).

The payment of the balance, representing up to 10% of the maximum grant amount, will be paid within 15 days after the approval of the request for payment, of the 3<sup>rd</sup> Report and any other document that may be required in Article II.15.4. A 3<sup>rd</sup> Report that is well prepared by the beneficiary should usually result in a smooth payment. In this context, 'well prepared' should be taken to mean that all entries are coherent and that all necessary clarifications, supporting documents and complementary information are provided.

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### **11. How do I pre-finance the balance (up to 10%) of the grant?**

The payment of the balance, representing up to 10% of the maximum grant amount, will only be paid after the approval of the request for payment and of the 3<sup>rd</sup> Report.

This amount should be considered as an integral part of the grant. Please note that planned activities, including the purchase of equipment, cannot be cancelled on the grounds that the balance payment will only be made after all contractual requirements have been fulfilled.

In this respect, the following suggestion can be made:

1. The (European Union) project partners may be able to advance costs incurred for their project participation (i.e. costs related to travelling and subsistence) or might agree to be reimbursed with a delay for staff costs;
2. Project partners may decide to cover their needs by using the funds planned for overheads, which would then be covered once the payment of the balance is made.

In any case, please be aware that the payment of the balance depends on the outcomes of the evaluation of the 3<sup>rd</sup> Report.

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**12. Must activities and expenditure be carried out and paid during the eligibility period or there is any flexibility?**

- Formal Commitments of the related expenditures **must** be made **before** the end of the eligibility period;
- Invoicing of the related expenditures **may** be made **up to two weeks** after the end of the eligibility period;
- Disbursement/payment of the related expenditures **may** be made **up to four weeks** after the end of the eligibility period.

In all cases, the date mentioned on the proofs of payments of the related expenditure **must** always be within four weeks after the end of the eligibility period.

**13. How can I request the further pre-financing and the payment of the balance?**

The further pre-financing is asked by the beneficiary through the submission of a written request, which must be accompanied by the 2<sup>nd</sup> Report and any other document required in Article II.15.2 of the grant agreement.

The payment of the balance is asked through the submission of a written request, which must be accompanied by the 3<sup>rd</sup> Report and any other document required in Article II.15.4 of the grant agreement

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**14. How can I request the further pre-financing if at the deadline for the submission of the 2<sup>nd</sup> Report I will not have spent the 70% of the pre-financing?**

The Grantholder is in any case requested to submit the 2<sup>nd</sup> report at the latest within the deadline indicated in article I.6 of the Grant Agreement.

If at the deadline for the submission of the 2<sup>nd</sup> Report the 70% of the pre-financing has not been spent, the Grantholder will be requested to submit, as soon as the required percentage of expenditure has been reached, an updated version of the 2<sup>nd</sup> Report. The payment of the further pre-financing will be processed following the assessment of the updated version of the 2<sup>nd</sup> Report.

**15. Which exchange rate system do I have to apply when reporting transactions paid with currencies other than Euro in the Financial Statement to be submitted with the 3<sup>rd</sup> Report ?**

The exchange rate from Euro into another currency, to be used in order to complete the Financial Statement, is the official rate of the European Central Bank published daily in the <http://www.ecb.int> (“*daily euro foreign exchange reference rates*”) or alternatively the rate published in the European Union Commission web site <http://europa.eu.int/comm/budget/inforeuro>. The exchange rate to apply is the one of the day in which payments/transactions have taken place.

## **16. Can non-consortium members also be involved in project activities and benefit from the grant?**

As a general rule, only the institutions listed in Annex I – Description of the action can participate in the project activities.

Only in the following cases, exceptions to this rule are possible:

- Subcontracting;
- Practical placements in non-consortium enterprises or organisations;

Umbrella organisations as training target groups in Institution Building JEPs: within IB-JEPs, trainees employed by institutions linked to one of the official partners can benefit from the Tempus grant to cover their travel and subsistence costs for the participation in training events. For example, regarding public service, staff from a district office hierarchically subordinated to the Ministry of Interior, the Ministry itself being a partner institution in a JEP project, would be eligible to benefit from the Tempus grant.

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## **17. Can I invite and pay for a non-consortium member to deliver a training session or to prepare teaching material?**

Yes, in accordance with art. 3.2 and 3.3 of the Guidelines for the Use of the Grant, and by way of derogation of article II.9.1 of the Grant Agreement, which deals with **subcontracting**.

Certain project activities may indeed be subcontracted to other parties, which may be either individuals or organisations.

Sub-contracting is intended for specific tasks, which cannot be performed by the consortium members. The specific task should be described in the subcontract.

- **For academic tasks**, individuals situated in the European Union, a future Member State or a partner country can be subcontracted as an external expert provided that he/she is listed in Annex I or that a prior written request has been made and approved. Please refer to point 3.3 of the Guidelines for the Use of the Grant as far as the documents that should accompany the request are concerned. Examples of sub-contracts would include: course development, development and adaptation of teaching materials, teaching assignments, teaching of intensive courses or contributions in project workshops or conferences, and so on;
- **For administrative tasks**, individuals, industry/enterprises or institutions subcontracting is restricted to the partner country(ies) involved in the project and the European Union Member States. Subcontracting for language preparation and translation tasks is usually accepted. For the other administrative tasks (for example, the administration and co-ordination of project activities and planning of meetings), consortium members are expected to have the administrative resources and skills necessary to administer the project. For example, a subcontracted accountant would not be considered justifiable;
- Institutions that have been excluded from participation in the project, (i.e. via Special Clauses in the Description of the action – Annex I) cannot be subcontracted.

Sub-contracting must be done on the basis of a contract, which should reflect all the conditions of the Grant Agreement. This means in practice that the sub-contract should respect the rules on expenditures, activities and administrative procedures defined in the Grant Agreement.

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**18. When do I have to apply the procedure described at article II.9 of the Grant Agreement (Award of Contract)?**

Grantholders are requested to apply the procedure described at article II.9 (Award of Contract) when purchasing any kind of goods and/or services in the framework of the Tempus project. The following exceptions are accepted:

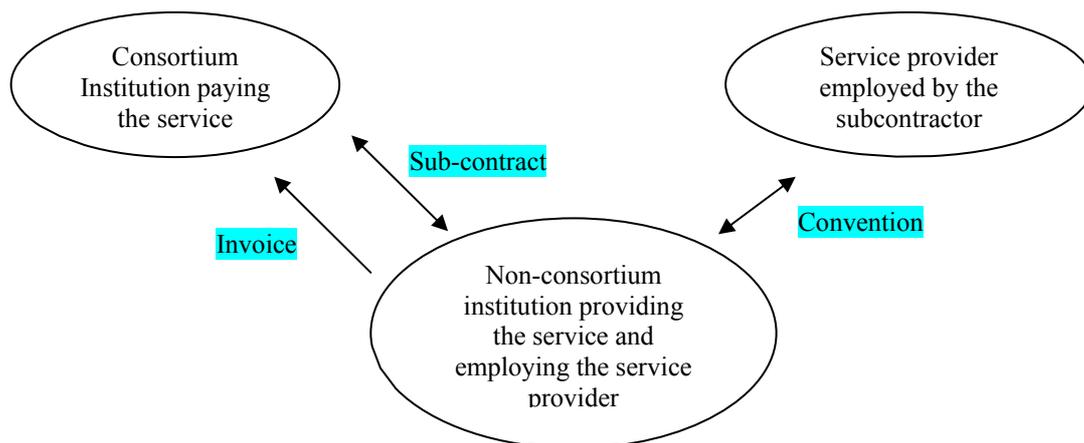
- Purchase of books and software;
- Purchase of equipment and/or consumables for which the total value of the invoice does not exceed an amount of € 10.000. The division of the total value of a purchase (i.e. more than € 10,000) into multiple invoices will not be accepted;
- Subcontract of external experts for academic tasks or of individuals, industry/enterprises or institutions for administrative tasks in accordance with point 3.2 and 3.3 of the Guidelines for the Use of the Grant (Annex V).

**19. What are the documents that I have to submit following a subcontract with an individual or industry/company or institution?**

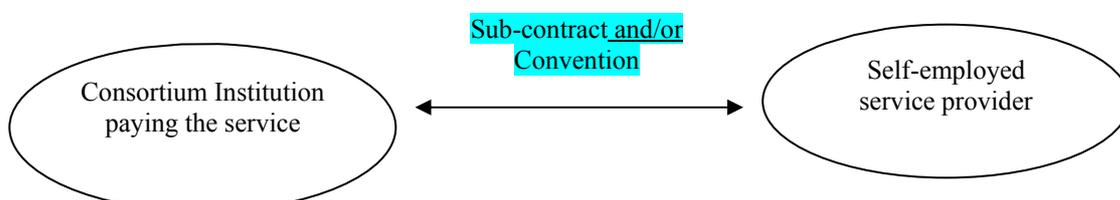
The beneficiary should provide a Sub-Contract, the related invoice and a **Convention** for each person employed, together with the 3<sup>rd</sup> Report.

In the case of a sub-contracted service provider, one of the following two scenarios may apply, depending on the nature of the service provider:

1. For a subcontract with a **non-partner institution**, the following documents are required: sub-contract and convention, invoice.



2. For a subcontract with a **self employed service provider**, the following documents are required: sub-contract and/or convention, invoice





## Invoice

In the case of subcontracting of self-employed experts who are unable to provide any seal, the seal on the convention form should be provided by the consortium member who subcontracts with the self-employed service provider.

When the subcontractor is self-employed, a sub-contract can be considered as a sufficient supporting document if it contains the same information as the convention form. In this case, the submission of a convention is not necessary. Similarly, a duly filled in convention form with the proper seal can be considered as a sufficient supporting document. To be acceptable, this convention form has to carry all the information necessary to be considered as a subcontract. In this case, the submission of a sub-contract is not necessary.

A valid subcontract is a document that describes in detail the nature, timing, number of hours for the service provided, the financial agreement, the references of contracting and sub-contracting party, the signature by both parties and the date of signature. Obviously, clear reference to the project number should always be made.

In any case, a readable copy of the invoice related to the task performed should always be provided.

### **20. What should I consider as a normal salary rate?**

Unless updated average salary rates are published on the Tempus website, you should consider as normal any salary rate that has been officially documented to you. You may be asked to provide this official documentation.

Having this documentation will allow you to decide on the rate to charge to the project bearing in mind the budget available and a cost efficient use of the funds.

### **21. Are staff costs related to an administrative task that has been carried out by an academic considered as administrative or academic staff costs?**

Staff costs are based on the tasks performed rather than on the status of the person carrying them out. In other words, staff costs related to an administrative task that has been carried out by an academic should be charged as administrative tasks.

**Administrative staff costs may be charged for tasks** related to the administration of a project, such as project management, bookkeeping, accountancy, secretariat.

**Academic staff costs may cover** the production of content directly related to the project's objective(s) and would include curriculum/training programme development, development and adaptation of teaching/training materials, preparation and teaching of intensive courses or training courses, and so on.

**22. Can replacement costs for European Union staff be financed from the grant?**

Whilst not explicitly mentioned in the grant agreement, for the European Union consortium members only, the grant may be used to cover the costs of replacing university teachers who are on a teaching mission (grant for staff mobility) at a partner university in the partner country. The maximum amount available is Euro 2,500 per person per month for a minimum uninterrupted period of one month and a maximum of ten months (one academic year), and may only be used to cover actual costs, which must be justified by specific supporting documents. Supporting documentation in this case is a confirmation of engagement from the EU institution needing the replacement for the time involved, together with a duly filled in Convention (Annex V/6) for each replacement member of staff. The Conventions must be signed by the person concerned and signed and sealed by the responsible person in the institution where this person is normally employed.

**23. To which budget heading do I have to charge translation costs?**

Translation costs are considered as staff costs and must be allocated to the Staff Costs budget heading if members of the consortium provide the translation activities.

In case of translations activities provided by an external service provider, they should be classified in the 'Other Costs' budget heading (see Art II.14.2 of the Grant Agreement).

**24. To which budget heading do I have to charge language courses?**

All costs related to the provision by consortium members of language preparation courses for consortium members must be charged as staff costs.

In case language preparation activities provided by an external service provider, they should be classified in the Other Costs budget heading (see Art. II.14.2 of Grant Agreement).

**25. Can I charge the purchase of shelves, tables and chairs, necessary to carry out educational activities, to the Tempus grant?**

No. Despite the fact that the above-mentioned purchases have a purpose in the provision of education, they are considered as overall university infrastructure and must therefore be borne by the university itself.

The Grant agreement provides an indicative list of the most commonly purchased eligible equipment items (see Art.II.14.4 of the Grant Agreement).

**26. Can the beneficiary institution receive equipment paid for by the Tempus grant?**

Under no circumstances may equipment be purchased for European Union project partners.

The equipment is intended for the partner country higher education institutions involved in the Tempus projects. The institutions that are eligible to receive equipment are indicated with an **asterisk** in the Annex I – Description of the action of each Grant Agreement.

### **27. Who actually owns equipment purchased with a Tempus grant?**

The acquired equipment belongs to the institution and not to any individuals who may use it. The acquired equipment must therefore be recorded in the property register (inventory) of the beneficiary institution where it is installed.

### **28. Are equipment purchased and services provided under the Tempus project exempt from VAT?**

Each project receives a document, included in the JEP Grant Agreement (Annex VI), which states that acquisition, delivery and installation of equipment is exempt from taxes. This document should normally be sufficient to obtain VAT exemption. However, practice shows that VAT exemption can be difficult to obtain in certain partner countries, even if the European Commission has signed agreements on this with the governments of those partner countries. Where such difficulties are encountered, it is suggested that contractors should ask for the help and advice of the NTO in the partner country concerned. The EU Delegations in the partner countries (where those exist) may also be contacted when problems arise.

Please note that, where VAT exemption cannot be obtained, the VAT amount concerned **must** be funded by other sources, and not by the project.

VAT **cannot be charged** on equipment and services funded by Tempus. This is in accordance with all other EU programmes. The rule is logical: it would make no sense to tax expenditure already financed by the tax contributions of the EU Member States.

Taxes on services, printing and publishing are in principle not acceptable either. Tempus participants should try their utmost to avoid incurring ineligible taxation of this sort but, if not otherwise possible, payment of these taxes with Tempus funds might exceptionally be considered as eligible. Such consideration will be on a case-by-case basis.

### **29. Can I purchase a Portable computer, a notebook or a laptop with a Tempus grant?**

Yes at the condition that the portable/laptop/notebook be registered in the inventory of the partner institution and that all safety measures are taken when using it outside the university premises.

**30. Can I use the section “other costs” for expenditures that I cannot locate in any other budget heading?**

No. This budget heading includes dissemination of information, inter-project coaching, external translations, external language courses, visa costs and bank charges linked to the transfer of money for payment or between institutions but not when funds need to be reimbursed to the Commission

Costs that are ineligible under the other budget headings **cannot** be included here!

As regards costs for the organisation of **dissemination events (such as renting or premises if prior authorisation has been given or an advertisement in a newspaper for instance)**, they can be charged in this budget heading. However, staff costs, printing and publishing and mobility costs related to dissemination events should be charged under the respective budget headings.

In addition, costs related to the activities of web-page development, except for regular maintenance and updating of the website, should also be included in this budget heading.

**31. Can I charge exchange losses?**

No. Please refer to Art. II.14.4 of the Grant Agreement

**32. Can I use bank interests earned by the Grant for the project?**

No. Please refer to Art. I.7 of the Grant Agreement.

**33. Can an American student or professor studying/working in a consortium university participate in Tempus mobility?**

Staff and students of non-European Union or non-partner country nationality can benefit from the Tempus mobility grant only if they are following a regular study programme at or are permanent staff of one of the consortium institutions and if they have a resident permit. This should be documented in the 3<sup>rd</sup> Report.

The aim of the Tempus programme is to finance activities performed by people permanently working in the European Union and partner countries, thus providing continued returns for these countries after the end of the project. No travel costs will be covered if the departure place is located in another country than one of the European Union, future Member States or partner country.

**34. Where can I organise the coordination meetings of the consortium?**

The coordination meeting can take place in any city of a partner country represented in the project consortium and in any city of EU Member bearing in mind the cost-effectiveness of the use of the funds.

Please note that the country of an expert listed in Annex I cannot be considered as a country represented in the project consortium.

**35. I am organising a workshop, which includes the mobility and the participation of many participants; do I have to submit a separate Individual Grantholder Report (IGR) for each of the participants?**

Project workshops which involve many participants (more than 25) from the same participating institution may apply the following reporting procedure: instead of submitting a number of separate IGRs, a report on the objectives and outcomes of the workshop together with a list indicating the name, the allowance paid, and the signature of each participant should be submitted together with the 3<sup>rd</sup> Report. The signature of each participant is a proof of his/her participation and of the amount s/he received.

**36. How do I calculate the costs of stay for a staff or student mobility flow that lasts a duration not defined in the Guidelines for the Use of the Grant?**

For staff

Where the stay falls in between two durations indicated in the table in Annex I/7, the upper limit will be calculated as follows. The figure for the shorter duration is subtracted from the figure for the longer duration. The resulting figure divided by 7 gives the daily allowance for each day beyond the duration of the shorter stay.

For example: For an international mobility of 17 days: (3 weeks) 2.100 – (2 weeks) 1.600 = 500. Divided by 7 = 71,43.

The costs of stay can be  $1.600 + (3 * 71,43) = € 1.815$  maximum

For students

The calculation should be proportionate with the monthly amount indicated in the Guidelines for the use of the grant.

For example: Two weeks costs of stay in the EU =  $1200/2 = € 600$ .maximum

**37. Can I avoid paying taxes on the per diems given to staff in mobility?**

Some administrative legal systems in the European Union member states foresee the taxation of the per diems. Unfortunately, in these cases this amount has to be covered by the per diem itself.

**38. What do I do if I go on mobility using my own car?**

In order to receive reimbursement, the following rules must be respected:

Calculate the total cost of the trip on the basis of documentary proof from a travel agency or a railway station, stating the price of a 1<sup>st</sup> class train ticket covering the same distance. This documentation must be provided with the 3<sup>rd</sup> Report.

Please note that, regardless of the number of passengers, only one reimbursement will be possible from the Tempus grant.

For some of the partner countries, where no extended railway system currently exists, it is possible to apply a fixed rate that covers the distance in kilometres for local transport.

This fixed rate can be provided through a declaration from the local Ministry of Education (or Finance) clearly indicating the rate. This declaration needs to be provided together with the 3<sup>rd</sup> Report.

In addition, the National Tempus Offices may be able to help.

### **39. How do I charge the rent of a coach to the Tempus grant?**

The cost of the rent for a coach needs to be divided by the number of travellers.

Each participant includes inside the Individual Grantholder Report (IGR) his/her contribution to the total cost of the coach. In the case of large groups (25+) all IGRs can be substituted by a report including objectives and outcomes of the mobility together with a list of names and allowances received. This report must be signed by all of the participants and submitted with the 3<sup>rd</sup> Report together with the invoice for the rent of the coach.