



Co-funded by the
Erasmus+ Programme
of the European Union



HANDOUT

On Financial Management

of the BERNICA Project

International School of Medicine

Bishkek 2023

General - Financial management & payments

Table of contents

General information	3
Financial coordinator	3
Advice	4
Required documents	4
Reading instructions for rules	5
Payments.....	5
Payout table Period.....	5
Payment after Period 1	5
Final report.....	6
Budget	6
A – Direct Personal Costs (Intellectual output IO).....	6
B – Subcontracting Costs.....	8
C – Purchase Costs. C ₁ – Travel & Subsistence Costs	8
E - Indirect Costs.....	9
Amendment	10
Deadlines.....	10
Internal report.....	11
Documentation.....	11
What do you need?	11
Examinations – Audit	12
Assistance for documentation.....	12

General information

Financial coordinator

mairikova@bk.ru,

International Higher School of Medicine
Madina Mairikova, Administrator for EU projects
Financial Department
1F Intergel'po st.
720054 Bishkek, Kyrgyzstan
Phone: +996 550 747 245

Dzhaliev99@gmail.com – Dr. Zhokhongir Dzhaliev, assistant of financial coordinator

Please include Mrs. Mairikova's mail address only for financial queries and not in any other contact list. She is therefore dependent on your input and adherence to the specified deadlines.

In order to better organize the mailbox, please **ALWAYS** write the following subject line

"project name – your Partner-Number - Organisation Acronym – Reason"

(e.g., BERNICA – BE10 – ISM – Payment)

The beneficiary number of your University is below

BE No	University
BE1	OSH STATE UNIVERSITY
BE2	KARAGANDA MEDICAL UNIVERSITY
BE3	KAZAKH NATIONAL MEDICAL UNIVERSITY
BE4	AVICENNA TAJIK STATE MEDICAL UNIVERSITY
BE5	KHATLON STATE MEDICAL UNIVERSITY
BE6	TASHKENT MEDICAL ACADEMY
BE7	BUKHARA STATE MEDICAL INSTITUTE
BE8	FH JOANNEUM UNIVERSITY
BE9	ISTANBUL MEDIPOL UNIVERSITY
BE10	INTERNATIONAL SCHOOL OF MEDICINE

Advice

- ⇒ **The better you start with everything and document or capture it from the beginning, the easier it will be for you to ask or answer questions about the issues. Especially with reports!**
- ⇒ Get in touch with your own financial/personnel departments, ISM/Mrs. Mairikova is not responsible for your accountancy. In every country and/or organisation, several rules can be valid (internal), and Erasmus+ refund rates sometimes also differ for different partner countries (Audit, funding rates and so on).
- ⇒ **The strictest rule applies:** Internal rules overrule national rules which overrule EC rules

Please send Mrs. Mairikova your contact persons for financial / reporting related questions

- ⇒ Set up your accounting system – although units are available in Erasmus+ everywhere as reimbursement, it has proved its worth:
 - ✓ **Separation** of expenditure
 - ✓ **Clear identification** of expenditures & invoices
- ⇒ Pre-finance project expenditure
 - ✓ Secure and plan liquidity
 - ✓ **Reimbursement principle!** Advance payment – supporting documents - payments
- ⇒ Establish an adequate audit trail (at any time a check could be arranged by the EC with you)
 - ✓ Identify all **procedures** leading to expenditure **and actors involved**
 - ✓ Collect technical, financial and administrative information and identify **financial flows**
 - ✓ Set up procedures for **archiving** and decide for the location of **documents**

Required documents

Bank statement (details for payment):

https://commission.europa.eu/publications/financial-identification_en

Example

FINANCIAL IDENTIFICATION

PRIVACY STATEMENT http://ec.europa.eu/info/press/fin-ident-form-the-european-commission/budget/privacy-statement_en.pdf
By submitting this form, you acknowledge that you have been informed about the processing of your personal data by the European Commission for accounting and contractual purposes.

Please use CAPITAL LETTERS and LATIN CHARACTERS when filling in the form.

BANKING DETAILS

ACCOUNT NAME ①

IBAN/ACCOUNT NUMBER ②

CURRENCY

BIC/SWIFT CODE BRANCH CODE ④

BANK NAME

Reading instructions for rules

- ✓ Read what is required for the reporting in case you have a designated finance officer.
- ⇒ Read Annex III (much information e.g., eligible costs!!!) it's the key to be successful in financial management and reporting.

Payments

A payment to the partners can only be made once funds from the EC have been received by ISM.

An advance will be paid at the beginning of the project.

Condition for this:

- Partner agreement must be signed
- Presence of the bank details from “Financial Identification“

⇒ **It is essential that you clarify in your institution that it may be necessary to pre-finance the expenses if needed!!!!**

⇒ Lower spending in one period may result in a lower pay-out for the next interim payment. Any overpayments would have to be repaid after the final financial report at the latest

Pay-out table Period

BE No	University	EU Grant	1 Pre-payment 70%	2 Pre-Payment 20%	3 Payment 10%
BE1	OSH STATE UNIVERSITY	75640	52948	15128	7564
BE2	KARAGANDA MEDICAL UNIVERSITY	78514	54959,8	15702,8	7851,4
BE3	KAZAKH NATIONAL MEDICAL UNIVERS	77628	54339,6	15525,6	7762,8
BE4	AVICENNA TAJIK STATE MEDICAL UNIV	75914	53139,8	15182,8	7591,4
BE5	KHATLON STATE MEDICAL UNIVERSITY	75914	53139,8	15182,8	7591,4
BE6	TASHKENT MEDICAL ACADEMY	75914	53139,8	15182,8	7591,4
BE7	BUKHARA STATE MEDICAL INSTITUTE	75914	53139,8	15182,8	7591,4
BE8	FH JOANNEUM UNIVERSITY	109567	76696,9	21913,4	10956,7
BE9	ISTANBUL MEDIPOL UNIVERSITY	50059	35041,3	10011,8	5005,9
BE10	INTERNATIONAL SCHOOL OF MEDICIN	99936	69955,2	19987,2	9993,6

1. Pre-payment is due in July 1, 2023
2. Pre-payment is due in January 2025
3. Pre-payment is presumably in September 2026

Payment after Period 1

⇒ **At least 70% of the advance payment must be documented to receive the next full payment!**

If less than 50% has been documented, the next payment to the partner is reduced.

Mrs Mairikova will send the payment tables as soon as she knows the amounts

**You will receive an advance and interim payment which must be substantiated by the details of the expenditure in the financial statement.

Final report

A maximum of 90% of the possible reimbursement amount is possible as an advance payment until the end of the project.

The final payment will be made after acceptance of the final report.

Budget

Budget = A+B+C+D+E eligible costs

There is no reimbursement of actual costs, only units – exempt “E Special costs”. The partner has to bear any resulting difference himself.

A – Direct personal costs (Intellectual output IO)

B – Subcontracting costs

C – Purchase costs

D – Other costs

E – Indirect costs

A – Direct Personal Costs (Intellectual output IO)

		Type 1	Type 2	Type 3	Type 4
OSH STATE UNIVERSITY	OSU	1 560	22 230	3 840	900
KARAGANDA MEDICAL UNIVERSITY	KMU	1 800	23 940	4 440	1 050
KAZAKH NATIONAL MEDICAL UNIVERSITY	KAZNMU	1 800	23 940	4 440	1 050
AVICENNA TAJIK STATE MEDICAL UNIVERSITY	ATSMU	1 560	22 230	3 840	900
KHATLON STATE MEDICAL UNIVERSITY	KHSMU	1 560	22 230	3 840	900
TASHKENT MEDICAL ACADEMY	TMA	1 560	22 230	3 840	900
BUKHARA STATE MEDICAL INSTITUTE	BSMI	1 560	22 230	3 840	900
FH JOANNEUM UNIVERSITY	FHJ	13 000	60 000	10 500	11 000
ISTANBUL MEDIPOL UNIVERSITY	IMU	5 600	21 600	5 700	3 322
INTERNATIONAL SCHOOL OF MEDICINE	ISM	6 240	22 230	5 440	2 700
TOTAL	Consortium	36 240	262 860	49 720	23 622

⇒ To prove the direct personal costs, you send us the scanned copies of timesheets, Joint Declarations with descriptions of activities.

⇒ **Every 6 months!**

⇒ Use our timesheet and Joint Declaration templates (Annexes 1 and 2) – We need this with your report

⇒ Attention – there are many formulas built in, fill only the yellow highlighted fields.

	A	B	C	D	E	F
1	Time sheet					
2	Reporting period: start date - end date			01.02.2023 - 31.01.2026		
3	Name of the project			BERNICA		
4	Project number			10182831		
5	Name of the Person			Kenesh Dzhusupov		
6	Organisation			International School of Medicine		
7	Country			Kyrgyzstan		
8	Category of staff			MNG		€ 58
9	Standard working day			8	1 day	
10	1	0,5	<- WP total	hours per day ->	6	0,75 day
11	2	0,5			4	0,50 day
12	3	0,0			2	0,25 day
13	4	0,0				
14	5	0,0				
15	6	0,0				
16	Year		2023		month	September
	Date	WP	Description of the tasks/activities		Time spent (hours)	Day
						Total in Euro
17						
18	1	1	Preparation of Partnership Agreement		4	0,5
19	2	2	Preparing procurement documents		4	0,5
20	3					0
21	4					0
22	5					0
23	6					0
24	7					0
25	8					0
26	9					0

⇒ cell F9 = your country amount per each day

⇒ cell D9 = full day - if it is not 8 hours

⇒ not allowed: time for partner meeting, travel, participant workshop

⇒ Daily salary rates (in EURO) for intellectual input is given below:

Select:	Kyrgyzstan, Uzbekistan, Tajikistan	Kazakhstan	Austria	Turkiya
Manager	52	60	650	280
Teacher/Trainer/Researcher	39	42	750	270
Technical staff	32	37	350	190
Adminstrative staff	30	35	550	161,1

B – Subcontracting Costs

		B. Subcontracting costs
OSH STATE UNIVERSITY	OSU	2 500
KARAGANDA MEDICAL UNIVERSITY	KMU	2 500
KAZAKH NATIONAL MEDICAL UNIVERSITY	KAZNMU	2 500
AVICENNA TAJIK STATE MEDICAL UNIVERSITY	ATSMU	2 500
KHATLON STATE MEDICAL UNIVERSITY	KHSMU	2 500
TASHKENT MEDICAL ACADEMY	TMA	2 500
BUKHARA STATE MEDICAL INSTITUTE	BSMI	2 500
FH JOANNEUM UNIVERSITY	FHJ	-
ISTANBUL MEDI POL UNIVERSITY	IMU	-
INTERNATIONAL SCHOOL OF MEDICINE	ISM	14 807
TOTAL	Consortium	32 307

To prove the expenditure for the subcontracting, you send us the following documents:

- Agreement with the English course provider;
- Invoice for payment;
- Evidence of a bank transfer
- Attendance register
- Results of tests of the course attendees (Certificate of achieving a language level)

Send them by **the first report**

C – Purchase Costs. C₁ – Travel & Subsistence Costs

If there are major discrepancies between the planned days and the actual days, this must be explained in the factual report.

<u>Requested EU Grant Amount</u>		C.1 Travel and subsistence per travel or day	Travel	Accommodation	Subsistence
OSH STATE UNIVERSITY	OSU	18 615	6 135	6 240	6 240
KARAGANDA MEDICAL UNIVERSITY	KMU	18 900	6 420	6 240	6 240
KAZAKH NATIONAL MEDICAL UNIVERSITY	KAZNMU	17 980	5 860	6 060	6 060
AVICENNA TAJIK STATE MEDICAL UNIVERSITY	ATSMU	18 900	6 420	6 240	6 240
KHATLON STATE MEDICAL UNIVERSITY	KHSMU	18 900	6 420	6 240	6 240
TASHKENT MEDICAL ACADEMY	TMA	18 900	6 420	6 240	6 240
BUKHARA STATE MEDICAL INSTITUTE	BSMI	18 900	6 420	6 240	6 240
FH JOANNEUM UNIVERSITY	FHJ	19 276	9 656	4 860	4 760
ISTANBUL MEDI POL UNIVERSITY	IMU	15 760	7 940	3 960	3 860
INTERNATIONAL SCHOOL OF MEDICINE	ISM	23 470	8 110	7 680	7 680
TOTAL	Consortium	189 601	69 801	60 000	59 800

To prove the travel and subsistence costs, you must provide scanned copies in PDF of the following documents:

- Individual mobility report (IMR) without indication of travel distance (Annex 3),
- Air tickets & travel itinerary or invoice,
- Boarding passes,
- hotel invoices,
- invoice & receipt for visa and travel insurance.

In IMR, you must put Reference No that consists of the next: Partner university No (See Table above) + ordinal number of a person in your team + ordinal number of his/her travel In the project, the following travels are **planned**:

Place	Almaty, KZ		Cholpon-Ata, KG		Istanbul, TR		Graz, AT		Tashkent, UZ		Dushanbe, TJ		Almaty, KZ		Bishkek, KG	
Purpose	Kick-off meeting		Summer school		Visit to IMU		Visit to FHJ		International Days, TMA		International Days, ATSMU		International Days, KazNMU		International Days, ISM	
Period	15-16/03/23		26/06-06/07/23		Nov 2023		April 2024		Sept 2024		Nov 2024		May 2025		Oct 2025	
Institution	N of participants	Days	N of participants	Days	N of participants	Days	N of participants	Days	N of participants	Days	N of participants	Days	N of participants	Days	N of participants	Days
OSU	2	2	4	11	3	6	3	6	1	3	1	2	1	2	1	2
KMU	2	2	4	11	3	6	3	6	1	3	1	2	1	2	1	2
KazNMU	0	2	4	11	3	6	3	6	1	3	1	2	0	0	1	2
ATSMU	2	2	4	11	3	6	3	6	1	3	0	0	1	2	1	2
KHSMU	2	2	4	11	3	6	3	6	1	3	1	2	1	2	1	2
TMA	2	2	4	11	3	6	3	6	0	0	1	2	1	2	1	2
BSMI	2	2	4	11	3	6	3	6	1	2	1	2	1	2	1	2
FHJ	1	2	2	6	1	6	0	0	2	5	2	5	2	5	2	5
IMU	1	2	2	6	0	0	1	6	2	5	2	5	2	5	2	5
ISM	2	4	4	11	3	6	3	6	1	5	1	5	2	5	0	0

E - Indirect Costs

		E. Indirect costs 7% (rounded to zero decimals)
OSH STATE UNIVERSITY	OSU	5 499
KARAGANDA MEDICAL UNIVERSITY	KMU	5 708
KAZAKH NATIONAL MEDICAL UNIVERSITY	KAZNMU	5 643
AVICENNA TAJIK STATE MEDICAL UNIVERSITY	ATSMU	5 519
KHATLON STATE MEDICAL UNIVERSITY	KHSMU	5 519
TASHKENT MEDICAL ACADEMY	TMA	5 519
BUKHARA STATE MEDICAL INSTITUTE	BSMI	5 519
FH JOANNEUM UNIVERSITY	FHJ	7 965
ISTANBUL MEDIPOL UNIVERSITY	IMU	3 639
INTERNATIONAL SCHOOL OF MEDICINE	ISM	7 266
TOTAL	Consortium	57 796

Indirect costs are accounting and legal expenses, administrative salaries, office expenses, rent, insurance, advertising, security expenses, taxes, depreciation expenses, and utilities.

Proof of indirect costs depends on what will you use the money for. For example, if it is for salary for administrative staff, you must provide a contract, timesheet and joint declaration.

Amendment

1. It is allowed to transfer from A, B, C, D up to 10% of the starting budget to B, C, D

⇒ Between the partners - only after consultation with the project coordinator. Usually, deceptions between partners do not occur until the last period.

Exception: a partner can no longer take over a task as agreed.

Deadlines

Keep the deadlines!! If you miss the reporting deadline, we cannot claim your costs - and your next pre-payment is ZERO.

⇒ your costs for this period will not be reimbursed – but can be claimed in next reporting period

Please keep the deadlines!!!

You must provide reports in time:

Report number	Period	Due date
Report 1	01.02.23-31.07.23	15.08.23
Report 2	01.08.23-31.01.24	15.02.23
Report 3	01.02.24-31.07.24	15.08.24
Interim Report	01.02.23-31.07.24	15.08.24
Report 4	01.08.24-31.01.25	15.02.25
Report 5	01.02.25-31.07.25	15.08.25
Report 6	01.08.25-31.01.26	15.02.26
Final Report	01.02.23-31.01.26	15.02.26

We only have a very short time to enter the data into the online portal at the end of the period (30 days), therefore we ask you to find out the data up to one month before the end of the period and send it to us - it is always possible that the person entering the data is otherwise not present and there is not enough time to enter it.

Missing amounts from period 1 can be entered in period 2 and so on.

Internal report

In order to have an overview, if the next payment can probably be made full, Mrs. Mairikova will check the accrued units (proof and table).

It depends on the results of the second advance will be paid in full.

BERNICA		please fill in with your data			Beneficiary number	
Report:	send to:	trend_pro@mail.ru, mairikova@bk.ru			BE1	OSH STATE UNIVERSITY
01.02.23-31.07.23		Deadline:	15.08.2023		BE2	KARAGANDA MEDICAL UNIVERSITY
01.08.23-31.01.24		Deadline:	15.02.2023		BE3	KAZAKH NATIONAL MEDICAL UNIVERSITY
01.02.24-31.07.24		Deadline:	15.08.2024		BE4	AVICENNA TAJIK STATE MEDICAL UNIVERSITY
01.02.23-31.07.24		Deadline:	15.08.2024		BE5	KHATLON STATE MEDICAL UNIVERSITY
01.08.24-31.01.25		Deadline:	15.02.2025		BE6	TASHKENT MEDICAL ACADEMY
01.02.25-31.07.25		Deadline:	15.08.2025		BE7	BUKHARA STATE MEDICAL INSTITUTE
01.08.25-31.01.26		Deadline:	15.02.2026		BE8	FH JOANNEUM UNIVERSITY
01.02.23-31.01.26		Deadline:	15.02.2026		BE9	ISTANBUL MEDI POL UNIVERSITY
					BE10	INTERNATIONAL SCHOOL OF MEDICINE
Beneficiary number						
Acronym						
						Information
						Actual costs do not have to be substantiated, but proof that the action has been carried out properly (factual report)
Declared						appropriate supporting documents (during an audit): contracts, invoices, accounting
		Unit	Used Number	Rate	Total Declared	
A Direct Personnel Costs:					0,00 €	
Manager	Days				0,00 €	Organiser: Send to Zhokhongir Dzhaliyev**
Teacher/Trainer/Researcher	Days				0,00 €	Contracts, Timesheets, Joint Declarations,
Technical Staff	Days				0,00 €	
Administrative Staff	Days				0,00 €	
B Subcontracting Costs	Person		0		0,00 €	Organiser: Send to Zhokhongir Dzhaliyev**
						Contracts, invoices, bank receipts
						invoice (Name & Address invoicing party, Amount/Currency)
C1 Travel and Subsistence Costs:		Name	Travel	Subsistence	Total Declared	Organiser: Send to Zhokhongir Dzhaliyev**
1		Add rows if you need			0,00 €	Individual mobility report,
2					0,00 €	List of participants:
3					0,00 €	Name, Organisation, Signature
4					0,00 €	Subsistence costs need not be documented.
5					0,00 €	We need air tickets, Boarding pass,
6					0,00 €	Hotel-invoice, Daily registration lists
7					0,00 €	& Agenda & power point presentation & other
8					0,00 €	handout

Documentation

What do you need?

Wrong documentation and missing documents can diminish the allowance claim!!!!

What to document?

- timesheets
- contract, timesheet and joint declaration for each person in IO, project manager – please send this with your report to Zhokhongir Dzhaliyev
- air tickets/invoices/boarding passes/hotel invoice,

Examinations – Audit

The EC can schedule an audit for each partner any time!

You should therefore take the documentation obligation seriously.

Assistance for documentation

We know it's not easy to collect and process financial data and report properly, especially when it's Erasmus+ for the first time.

If you have questions, Mrs. Mairikova and Zhohongir Dzhaliyev will be happy to help you!

Attachments:

All fields with a yellow background must be filled in by you - and then make it "white"

- Timesheet IO
- Joint declaration (for each person: personnel manager, IO-personnel)
- Individual mobility report form
- Reporting sheet