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STARLIGHT

HANDBOOK FOR TECHNICAL AND FINANCIAL MANAGEMENT

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1. Legal Framework

1.1. Regulation

- Regulation (EU) No 1288/2013 of the European Parliament and of the Council of 11 December 2013 establishing Erasmus +
- Erasmus + Programme Guide
- Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union
- Regulation (EU, Euratom) No. 883/2013 of the European Parliament and of the Council concerning investigations conducted by the European Anti-Fraud Office (OLAF)
- Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data
- VAT national legislation translating the VAT Directive 2006/112/EC
- Commission Decision C (2013)8550 of 04 December 2013 on "The use of lump sums, the reimbursement on the basis of unit costs and the flat-rate financing under the "Erasmus+" Programme"
- Directive (EU) 2015/2366 of the European Parliament and of the Council of 25 November 2015 on payment services in the internal market
- Directive 2014/24/UE of the European Parliament and of the Council of 26 February 2014 on public procurement
- Directive 2014/25/UE of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors

1.2. Project references

- Agreement n° – 2021-1-IT01-KA220-VET-000034771 signed between the project Coordinator (Istituto Nazionale di Astrofisica) and the National Agency INAAP (only NA from now) and all its annexes:
 - Annex I – General conditions
 - Annex II – Application form with description of the Project, Estimated budget, List of beneficiaries
 - Annex III - Financial and contractual rules
 - Annex IV – Eligibility of unit contributions
 - Annex V - Mandates provided to the coordinator by the other beneficiaries
 - Annex VII - Financial guarantee and technical note at the moment of the signature of the financial guarantee (if applicable) that are part of this Agreement
 - Addendum on virtual activities
- Rules of procedure signed by all partners on 07/06/2022.

2. Payment arrangements and reporting procedures

2.1. First pre-financing payment

The pre-financing is intended to provide the beneficiaries with a float.

The NA shall pay to the coordinator within 30 days following the entry into force of the Agreement a first pre-financing payment of EUR 133.549,60 corresponding to 40% of the maximum grant amount.

2.2. Interim reports and further pre-financing payments

By 31/08/2023 or once at least 70% of the first pre-financing payment has been used to cover costs of the Project, the coordinator shall complete an interim report on the implementation of the Project in the BM (Beneficiary Module) Platform, covering the reporting period from 01/02/2022 to 31/07/2023.

Where the Interim Report shows that the Coordinator has used at least 70% of the pre-financing instalment received, the Interim Report is considered as a request for a further payment of the pre-financing instalment (EUR 133.549,60 corresponding to 40% of the total maximum amount).

Where the interim report shows that less than 70% of the previous pre-financing payment paid has been used to cover costs of the Project, the amount of the new pre-financing to be paid shall be reduced by the difference between the 70% threshold and the amount used. The Coordinator, once at least 70 % of the amount of first pre-financing payment has been used, shall submit a further interim report including a request for payment for the remaining part of the pre-financing amounting to a total of maximum 80% of the maximum grant amount specified.

Following approval of the report by the NA, the NA shall pay to the coordinator the further pre-financing payment within 60 calendar days on receipt of the interim report completed in the BM Platform.

2.3. Final report and request for payment of the balance

By 31/03/2025 (60 calendar days after the end date of the Project), the Coordinator shall complete a Final Report in the BM Platform on the implementation of the Project, and upload all project results in Erasmus+ Project Results Platform. The report must contain the information needed to justify the contribution requested on the basis of unit contributions where the grant takes the form of the reimbursement of unit contribution or the eligible costs actually incurred, as in the Annex IV of the Agreement.

The final report is considered as the coordinator's request for payment of the balance of the grant.

The coordinator shall certify that the information provided in the request for payment of the balance is full, reliable and true. It shall also certify that the costs incurred can be considered eligible in accordance with the Agreement and that the request for payment is substantiated by adequate supporting documents that can be produced in the context of the checks or audits, as in the Article II.27 of the Agreement.

2.4. Payment of the balance

The payment of the balance, which may not be repeated, is intended to reimburse or cover after the end of the project period (31/01/2025) the remaining part of the eligible costs incurred by the



beneficiaries for its implementation.

On receipt of the final report, the NA will pay the amount due as the balance within 60 calendar days. This amount shall be determined following approval of the final report. The approval of the final report shall not imply recognition of the regularity or of the authenticity, completeness and correctness of the declarations and information it contains.

The amount due as the balance shall be determined by deducting, from the final amount of the grant, the total amount of pre-financing and interim payments already made. Where the total amount of earlier payments is greater than the final amount of the grant, the payment of the balance may take the form of a recovery.

2.5. Conversion of costs incurred in another currency into euro

All payments by the NA will be made in euro.

Where the beneficiary keeps its general accounts in a currency other than the euro, it shall convert costs incurred in another currency into euro.

Any conversion into euro of costs incurred in other currencies shall be made by the beneficiaries at the daily exchange rate established by the European Official Journal and published on its website (<http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>) applicable on the day when the bank account of the coordinator is credited.

For second and further pre-financing payments, the conversion rate shall be applied for all costs incurred in the period from the date of transfer of the first pre-financing payment until the date of transfer of the further pre-financing payment.



3. Payment agreements within the partnership

The budget for the partners will cover all the following expenses:

- Project management
- Transnational meetings
- Project Results
- Multiplier events
- Learning, Teaching, Training activities

Ratified payments deadlines are:

1. The Coordinator is responsible for pre-financing and final payment requests to the NA accordingly with Subsidy Agreement:
 - 40% as pre-financing at project start;
 - 40% as pre-financing after 18 months from project start and/or when 70% of the first 40% has been spent;
 - 20% as final payment under submission of the final report.
2. The Coordinator is responsible for transferring to partners due amounts accordingly to each partner's budget, following this trail:
 - the Coordinator requests the pre-financing/final payment amount to the NA;
 - as soon as the Coordinator receives the amount requested it forwards to partners a template to collect data useful for the bank transfer;
 - Once all duly completed templates are collected the coordinator starts the payment procedure within its internal procedure.
3. The first pre-financing installment shall be proportionally distributed to all partners (40% to each partner accordingly with their own budget).
4. The second pre-financing installment shall be distributed proportionally to project partners in accordance with their own budget exhaustion, upon reporting.

Three cases might occur:

- If all partners reach at least 70% of the 40% of the first pre-financing amount, all partners will receive a maximum of 40% of their budget;
 - If the 70% of the 40% of the first pre-financing amount is not uniformly reached by all partners (i.e. if some partners have contributed in a larger proportion and/or other in a smaller proportion), the second pre-financing installment will be distributed proportionally to the expenses reported;
 - If after 18 months from project start the 70% of the first pre-financing amount is not reached from all the partners, the second pre-financing installment cannot be requested. The Coordinator will monitor the progress of the budget. It shall proceed with the pre-financing request when the 70% will be reached. At this stage, the rules in the above points will be applied.
5. The final payment will be requested after the submission of the final report (deadline sets 2 months after the project end), to which all partners will contribute. The Coordinator will pay the final installment accordingly to each project partners budget.



4. Expenses eligibility and reporting rules

4.1. Complementary financial and contractual rules

A. Eligibility of activities

- The beneficiaries shall ensure that the activities undertaken with grant support for the project are eligible in accordance with the rules set out in the Erasmus+ Programme Guide.
- Activities undertaken that are not compliant with the rules set out in the Erasmus+ Programme Guide shall be declared ineligible by the NA and the grant amounts corresponding to the activities concerned shall be reimbursed in full. The reimbursement shall cover all budget categories for which a grant was awarded in relation to the activity that is declared ineligible.
- The eligible minimum duration of mobility activities specified in the Programme Guide is the minimum duration of the activity excluding time for travel.

B. Eligibility of expenses

1. General

- Expenses will be considered only for the budget categories for which funding is awarded by the NA.
- Budget transfers shall respect the limits set out in the Agreement. No budget transfer is allowed to a budget category for which no grant was requested in the grant application or for which no grant was awarded by the NA. The only exception refers to the budget category "special needs support" to which a budget transfer may take place also in the case that no grant support was requested in the grant application.

2. Project management and implementation

- The beneficiaries shall implement the activities and produce the outputs to be covered from this budget category as applied for in the grant application and as approved by the National Agency in the Agreement.
- The beneficiaries shall agree on the distribution of the amount between them depending on their respective workload and contribution to the project activities and results.
- The coordinator shall report on the project activities and results on behalf of the Project as a whole.

3. Transnational project meetings

- The coordinator shall report on the number of participations in transnational project meetings in the BM Platform. For each participation, the name of the participant, the places of origin and venue will be recorded, and determine the distance band on the basis of the on-line distance calculator. The grant amount will be automatically calculated on the basis of the applicable unit cost.
- By default, the place of origin is understood as the place where the sending organisation is located and the place of venue as the place where the receiving organisation is located. If a



different place of origin or venue is reported, the beneficiary shall provide the reason for this difference in the BM Platform.

- In all cases, the beneficiaries shall be able to demonstrate a formal link with the persons participating in transnational project meetings, whether they are involved in the Project as staff (whether on a professional or voluntary basis) or as learners of the beneficiary organisations.
- In order to maximise the impact of the project on the organisations participating in the project, the venue of transnational project meetings shall be in the locality of the respective beneficiary as specified in the grant application and approved by the National Agency. Exceptions to this rule have to be justified by the beneficiary and formally approved by the NA prior to the related meeting.

4. Project Results

- The beneficiaries shall develop the project results proposed in the grant application and as approved by the NA in the Agreement.
- The Coordinator shall report on the activities undertaken and results produced in the BM Platform on behalf of the Project as a whole. The Coordinator shall provide documentary evidence of the project results of the Project as a whole, which shall be uploaded at the latest at final report stage in the Dissemination Platform.
- The coordinator shall report in the BM Platform the number of days of work per category of staff for each of the beneficiaries on the basis of time sheets kept to that effect per person cooperating directly on the development of project results. The grant amount will be automatically calculated on the basis of the applicable unit costs for the category of staff and country concerned.
- To be considered as "staff" for the development of intellectual outputs, the persons have to be, either on a professional or voluntary basis, involved in education, training or youth non-formal learning, and may include professors, teachers, trainers, school leaders, youth workers and non-educational staff. In all cases, the beneficiaries have to be able to demonstrate the formal link with the staff member concerned, whether the person is involved in the Project on a professional or voluntary basis.
Nota bene: staff working for a beneficiary on the basis of service contract (e.g. translators, web designer etc.) are not considered as staff of the organisation concerned. Their working time can therefore not be claimed under "project results" but may be eligible under "exceptional costs".
- The staff category applicable to each person has to be one of the two categories listed. In the case of staff working on a voluntary basis, the category applicable does not relate to the professional profile of the person, but to the function performed by the person in relation to the development of the intellectual output.

5. Multiplier events

- The organisation of multiplier events is eligible only if applied for and approved by the National Agency.
- In the case that the beneficiaries do not develop the Intellectual outputs applied for and approved by the NA, the related Multiplier events will not be considered eligible for grant



support either. If the NA awarded support for the development of several Intellectual outputs but the only some of them are ultimately realised, the NA will determine to which extent each of the related Multiplier events is eligible for grant support.

- Only participants from organisations other than the beneficiaries can be counted in for the number of persons on the basis of which the grant amount is established.
- Multiplier events can take place only in the Programme Countries in which the beneficiaries are located.

6. Transnational learning, teaching and training activities

- The coordinator shall record all Transnational learning, teaching and training activities in the BM Platform. If necessary, the beneficiary may add one day for travel directly before the first day of the activity abroad and one day for travel directly following the last day of the activity abroad; these extra days for travel will be considered for the calculation of the individual support.
- In case no travel took place, the coordinator shall report that situation accordingly for each participant concerned. For the establishment of the distance band applicable, the coordinator shall use the on-line distance calculator available on the Commission's website at http://ec.europa.eu/programmes/erasmusplus/tools/distance_en.htm. By default, the place of departure is understood as the place where the sending organisation is located and the place of arrival as the place where the hosting organisation is located. If a different place of departure or arrival is reported, the coordinator shall provide the reason for this difference.
- The coordinator shall report for each participant undertaking a learning, teaching or training activity abroad of more than 2 months whether linguistic preparation was undertaken with the support of the grant awarded for linguistic support.
- The BM Platform will calculate the grant amounts for travel, individual support and linguistic support based on the applicable unit cost rates.
- Participants in the learning, teaching and training activities shall report on this activity via an on-line questionnaire providing their feedback in terms of factual information and their appreciation of the activity period abroad, as well as of its preparation and follow-up.
- Project Transnational learning, teaching and training activity: blended mobility combining short-term physical mobility (5 days to 2 months) with virtual mobility;
- Transnational training, teaching or learning activities must take place in the countries in which the beneficiaries are located.
- Participation of persons in Transnational learning, teaching and training activities taking place in their own country is eligible under this budget category, provided that the activities involve participants from beneficiary organisations from at least two different Programme Countries and that the distance between the place of departure and place of arrival as specified above is at least 100 km following the online distance band calculator.
- Eligible participants in Transnational learning, teaching and training activities are persons who have a direct link with a beneficiary organisation in one of the following capacities, as follows (for the project):
 - Apprentices, VET students, adult learners, and young people in blended mobility;
- In all cases, the beneficiaries shall be able to demonstrate the formal link with the persons participating in Transnational training, teaching or learning activities, whether they are



involved in the Project as staff (either on a professional or a voluntary basis) or as learners.

7. Exceptional costs

- Exceptional costs can cover only the costs stipulated in Article I.3.3 of the Agreement.
- The coordinator shall report in the BM Platform the type of expenses and actual costs incurred for exceptional costs.
- The same type of costs cannot be claimed both under grant items based on unit costs and grant items based on real costs incurred.
- In the case of equipment purchase, rental or lease only the amount corresponding to the share of time of the use of the equipment for the project can be claimed. Cost related to the depreciation of equipment or other assets (new or second-hand) shall be calculated by reference to the cost recorded in the accounting statements of the beneficiary, provided that the asset has been purchased in accordance with Article II.10 and that it is written off in accordance with the international accounting standards and the usual accounting practices of the beneficiary.
- For exceptional costs, the coordinator is required to provide all supporting documents at final report stage.

C. Grant reduction for poor, partial or late implementation

- Poor, partial or late implementation of the Project will be established by the NA on the basis of:
 - The final report submitted by the coordinator;
 - The products and outputs produced by the project;
 - If applicable, reports from individual persons taking part in Transnational learning, teaching and training activities.
- The NA may consider also information received from any other relevant source, proving that the Project is not implemented in accordance with the contractual provisions. Other sources of information may include monitoring visits, desk checks or on the spot checks undertaken by the NA.
- The final report will be evaluated on the basis of quality criteria and scored on a total of maximum 100 points. If the final report scores less than 50 points in total, the NA will reduce the final grant amount on the basis of poor, partial or late implementation of the Project even if all activities reported were eligible and actually took place.
- The final report, products and outputs will be assessed by the NA in conjunction with the reports from the mobility participants if any, using a common set of quality criteria focusing on:
 - The extent to which the project was implemented in line with the approved grant application
 - The quality of activities undertaken
 - The quality of the products and outputs produced
 - The learning outcomes and impact on participants
 - The impact on the participating organisations
 - In case of learning, teaching and training activities: the quality of the practical arrangements provided in support of the mobility, in terms of preparation, monitoring and support to participants during their mobility activity, the quality arrangements for the



- recognition/validation of the learning outcomes of participants
- The quality and scope of the dissemination activities undertaken
 - The potential wider impact of the project on individuals and organisations beyond the beneficiaries
 - A grant reduction based on poor, partial or late implementation will be applied to the total final amount of eligible expenses and will be of:
 - 25% if the final report scores between 41 and 50 points both included;
 - 50% if the final report scores between 26 and 40 points both included;
 - 75% if the final report scores between 0 and 25 points both included.

4.2. Conditions for unit contributions

Where the grant takes the form of a unit contribution, the number of units must comply with the following conditions:

- a) the units must be actually used or produced in the project period;
- b) the units must be necessary for implementing the Project or produced by it;
- c) the number of units must be identifiable and verifiable, supported by records and appropriate documentation specified afterwards in the description of costs categories.

4.3. Calculation of unit contributions

A. Project management and implementation

- a. *Calculation of the grant amount:* the grant amount is calculated by multiplying the total number of months of the project duration by the unit contribution applicable to the beneficiary, as specified in Annex IV of the Agreement (500 € per month – Coordinating organisation / 250 € per month – Participating organisation).
- b. *Triggering event:* the event that conditions the entitlement to the grant is that the beneficiary implements the activities and produces the outputs to be covered from this budget category as applied for in the grant application and as approved by the National Agency.
- c. *Supporting documents:* proof of activities undertaken, and outputs produced will be provided in the form of a description of these activities and outputs in the final report. In addition, outputs produced will be uploaded by the coordinator in the Dissemination Platform and, depending on their nature, available for checks and audits at the premises of the beneficiaries.

B. Transnational project meetings

- a. *Calculation of the grant amount:* the grant amount is calculated by multiplying the total number of participations by the unit contribution applicable, as specified in Annex IV of the Agreement:
 - for travel distances between 100 and 1999 KM: 575 EUR per participant per meeting;
 - for travel distances $\geq$ 2000 KM: 760 EUR per participant per meeting.
- b. *Triggering event:* the event that conditions the entitlement to the grant is that the participant

has actually participated in the transnational project meeting and undertaken the reported travel.

c. *Supporting documents:*

- for travel taking place between the sending organisation and the receiving organisation: declaration signed by the hosting organisation specifying name of the participant, activity, start and end date ("Participation certificate" for which templates will be provided to each hosting organization); signed Attendance list, to be signed "on site". Keep travel and accommodation documents, invoices and receipts for your records, but they will not be required for reporting.
- in case of travel from a place different than place of residence of the participant and/or travel to a place different than that where the receiving organisation is located which leads to a change of distance band, the actual travel itinerary shall be supported with travel tickets or other invoices specifying the place of departure and the place of arrival.

C. Intellectual outputs

- a. *Calculation of the grant amount:* the grant amount is calculated by multiplying the number of days of work performed by the staff of the beneficiaries by the unit contribution applicable per day for the category of staff for the country in which the beneficiary concerned is established, as specified in Annex IV of the Agreement.
- Austria: Teacher/Trainer/Researcher – 241 €; Technician – 190 €.
 - Bulgaria: Teacher/Trainer/Researcher – 74 €; Technician – 55 €.
 - Germany: Teacher/Trainer/Researcher – 214 €; Technician – 162 €.
 - Italy: Teacher/Trainer/Researcher – 214 €; Technician – 162 €.
 - Slovenia: Teacher/Trainer/Researcher – 137 €; Technician – 102 €.
 - Spain: Teacher/Trainer/Researcher – 137 €; Technician – 102 €.
- b. *Triggering event:* the event that conditions the entitlement to the grant is that the intellectual output has been produced and that it is of an acceptable quality level, as determined by the evaluation of the NA.
- c. *Supporting documents:*
- proof of the intellectual output produced, which will be uploaded in the Dissemination Platform and/or, depending on its nature, available for checks and audits at the premises of the beneficiaries;
 - proof of the staff time invested in the production of the intellectual output in the form of a time sheet per person, identifying the name of the person, the category of staff in terms of the 4 categories specified in Annex IV, the dates and the total number of days of work of the person for the production of the intellectual output;



- proof of the nature of the relationship between the person and the beneficiary concerned (such as type of employment contract, voluntary work, etc.), as registered in the official records of the beneficiary.

D. Multiplier events

- a. *Calculation of the grant amount:* the grant amount is calculated by multiplying the number of participants from organisations other than the beneficiary and other project partner organisations as specified in the Agreement by the unit contribution applicable per participant, as specified in Annex IV of the Agreement:
 - 100 € per local participant.
- b. *Triggering event:* the event that conditions the entitlement to the grant is that the multiplier event has taken place and that it is of an acceptable quality level, as determined by the evaluation of the NA.
- c. *Supporting documents:*
 - description of the multiplier event in the final report;
 - proof of attendance of the multiplier event in the form of a participants list signed by the participants specifying the name, date and place of the multiplier event, and for each participant: name, e-mail address and signature of the person, name and address of the sending organisation of the person;
 - detailed agenda and any documents used or distributed at the multiplier event.

E. Learning, teaching and training activities

- a. *Calculation of the grant amount:* the grant amount takes the form of a unit contribution towards the travel and individual support. It is calculated as follows:
 - *Travel:* the grant amount is calculated by multiplying the number of participants by the unit contribution applicable to the distance band for the travel, as specified in Annex IV of the Agreement (for travel distances between 10-99: 20 EUR per participant; 100-499 KM: 180 EUR per participant; 500 and 1999 KM: 275 EUR per participant; >= 2000: 360 EUR per participant; for green travels - Spanish and German partners - , for travel distances between 500 and 1999 KM: 320 EUR per participant);
 - *Individual support:* the grant amount is calculated by multiplying the number of days per participant by the unit contribution applicable per day for the type of participant and for the host country concerned, as specified in Annex IV of the Agreement (up to the 14th day of activity: 58 EUR per day per participant).
- b. *Triggering event:*
 - *Travel:* the triggering event for the entitlement to the grant is that the participant has actually undertaken the reported travel.
 - *Individual support:* the event that conditions the entitlement to the grant is that the participant has actually undertaken the activity.
- c. *Supporting documents:*



- *Travel*: for travel taking place between the sending organisation and the receiving organisation: proof of attendance of the activity in the form of a declaration signed by the receiving organisation specifying the name of the participant, the purpose of the activity, as well as its starting and end date.
In case of travel from a place different than that where the sending organisation is located and/or travel to a place different than that where the receiving organisation is located which leads to a change of distance band, the actual travel itinerary shall be supported with travel tickets or other invoices specifying the place of departure and the place of arrival.
- Individual support: Proof of attendance of the activity in the form of an attendance list or individual attendance certificates signed by the receiving organisation specifying the name of the participant, the purpose of the activity, as well as its start and end date.

F. Exceptional costs

- a. Calculation of the grant amount: the grant equals the reimbursement of 75% of the eligible costs actually incurred for subcontracting or purchase of goods and of 80% for expensive travel with a maximum of € 50.000 per project excluding the costs of a financial guarantee if required by the Agreement.
- b. *Eligible costs*:
 - *Sub-contracting*: sub-contracting and purchase of goods and services in so far as applied for by the beneficiary as specified in Annex I and in so far as approved by the NA as specified in Annex II;
 - *Financial guarantee*: costs relating to a pre-financing guarantee lodged by the beneficiary where such guarantee is required by the NA, as specified in Article I.3.3 of the Agreement.
 - *Cost related to the depreciation* costs of equipment or other assets (new or secondhand) as recorded in the accounting statements of the beneficiary, provided that the asset is written off in accordance with the international accounting standards and the usual accounting practices of the beneficiary. The costs of rental or lease of equipment or other assets are also eligible, provided that these costs do not exceed the depreciation costs of similar equipment or assets and are exclusive of any finance fee.
- c. *Supporting documents*:
 - *Sub-contracting*: invoices of the actual costs incurred, specifying the name and address of the body issuing the invoice, the amount and currency, and the date of the invoice.
 - *Financial guarantee*: proof of the cost the financial guarantee issued by the body providing the guarantee to the beneficiary, specifying the name and address of the body issuing the financial guarantee, the amount and currency of the cost of the guarantee, and providing the date and signature of the legal representative of the body issuing the guarantee.
 - Depreciations costs: proof of the purchase, rental or lease of the equipment, as recorded in the beneficiary's accounting statements, justifying that these costs correspond to the period set out in Article I.2.2 and the rate of actual use for the purposes of the Project may be taken into account.



4.4. Conditions for the reimbursement of actual costs

Where the grant takes the form of a reimbursement of actual costs, the following conditions shall apply:

- a) they are incurred by the beneficiary;
- b) they are incurred in the project period;
- c) they are indicated in the estimated budget or eligible following budget transfers regulation;
- d) they are incurred in connection with the Project and are necessary for its implementation;
- e) they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and with the usual cost accounting practices of the beneficiary;
- f) they comply with the requirements of applicable tax and social legislation;
- g) they are reasonable, justified, and comply with the principle of sound financial management, in particular regarding economy and efficiency;
- h) they are not covered by a unit contribution.

4.5. Ineligible costs

In addition to any other costs which do not fulfill the conditions for the reimbursement of actual costs, the following costs shall not be considered eligible:

- a) return on capital;
- b) debt and debt service charges;
- c) provisions for losses or debts;
- d) interest owed;
- e) doubtful debts;
- f) exchange losses;
- g) costs of opening and operating bank accounts (including costs of transfers from/to the NA charged by the bank of the beneficiary);
- h) costs declared by the beneficiary in the framework of another Project receiving a grant financed from the Union budget (including grants awarded by a Member State and financed from the Union budget and grants awarded by other bodies than the Commission for the purpose of implementing the Union budget); in particular, indirect costs shall not be eligible under a grant for an Project awarded to the beneficiary when it already receives an operating grant financed from the Union budget during the period in question;
- i) in the case of renting or leasing of equipment, the cost of any buy-out option at the end of the lease or rental period;
- j) contributions in kind from third parties;
- k) excessive or reckless expenditure;
- l) VAT, when is considered as recoverable under the applicable national VAT legislation.

4.6. Award of contracts necessary for the implementation of the project

Where the implementation of the Project requires the procurement of goods, works or services, the beneficiaries shall award the contract to the tender offering best value for money or, as appropriate,



to the tender offering the lowest price. In doing so, they shall avoid any conflict of interests. Beneficiaries acting in its capacity of a contracting authority within the meaning of Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement and repealing Directive 2004/18/EC or a contracting entity within the meaning of Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC shall abide by the applicable national public procurement rules. The beneficiaries shall retain sole responsibility for carrying out the Project and for compliance with the provisions of the Agreement. The beneficiaries shall ensure that any procurement contract contains provisions stipulating that the contractor has no rights vis-à-vis the NA under the Agreement. The beneficiaries shall ensure that the conditions applicable to them are also applicable to the contractor.

4.7. Subcontracting of tasks forming part of the project

A "subcontract" is a procurement contract which covers the implementation by a third party of tasks forming part of the Project.

Beneficiaries may subcontract tasks forming part of the Project, provided that the following conditions are complied with:

- a) subcontracting only covers the implementation of a limited part of the Project;
- b) recourse to subcontracting is justified having regard to the nature of the Project and what is necessary for its implementation;
- c) the estimated costs of the subcontracting are clearly identifiable in the estimated budget;
- d) any recourse to subcontracting is communicated by the coordinator and approved by the NA;
- e) the beneficiaries ensure that the conditions applicable to them are also applicable to the subcontractor.

Beneficiaries may not subcontract activities financed within the cost category "Intellectual Output".

4.8. Budget transfers and changes

Beneficiaries are allowed to adjust the estimated budget by transfers between the different budget categories, without this adjustment being considered as an amendment of the Agreement, provided that the following rules are respected:

- a) Beneficiaries are allowed to transfer up to 30% of the funds allocated for Project Results, Multiplier Events, Learning/teaching/training activities to any other budget category without asking a formal modification, with the exception of the budget categories Project management and implementation and Exceptional costs (formal amendment required).
- b) Within the budget category for learning/teaching/training activities, beneficiaries may make transfers between funds allocated for travel, individual support and language support without requesting an amendment;
- c) Beneficiaries may transfer up to 100 % of funds allocated for transnational project meetings and support for inclusion of organisations to any other budget category (subject to all other limits defined). Grantees may transfer additional funds to these budget categories to these budget categories without requesting an amendment;
- d) The Grantees may transfer up to €1,000,000 of additional funds to project management and



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implementation and exceptional costs for subcontracting and purchase of goods and services categories without requesting an amendment;

- e) Beneficiaries may transfer up to 100 % of the funds allocated to project management and implementation and exceptional costs for subcontracting and the purchase of goods and services to any other budget category (subject to all other limits defined).

5. Internal reporting procedures

On average every 6-months, each partner will receive three different reporting templates:

- Budget exhaustion report (BER)
- Project Results advancement report
- Timesheet

Each partner shall complete and submit all these documents by mail within 15 working days from the date of receipt.

Time scan proposed in these documents will be basically on average every 6 months, deadlines have been set according to reporting schedule indicated by the NA.

Moreover, if necessary, the scan time proposed could be changed (e.g. if 70% of the first pre-financing payment will be used before or after the date fixed for the implementation of the interim report).

The time schedule to produce documents for internal monitoring is the following:

	DEADLINE	PERIOD COVERED
#1	15 September 2022	February – August 2022
#2	15 March 2023	September 2022 – February 2023
#3	5 August 2023 (this deadline is shorter as the interim report has to be sent by the 31 st of August)	March 2023 – July 2023
#4	15 March 2024	August 2023 – February 2024
#5	15 October 2024	March 2024 – September 2024
#6	15 February 2025	October 2024 – January 2025

5.1. Project Results advancement report – PR1

The following table is a template referring to the Project Result 1.

PARTNER	
NAME OF THE PERSON FILLING THIS FORM	
DATE OF SUBMISSION TO THE COORDINATOR	

TITLE OF THE PROJECT RESULT 1	STARLIGHT training material toolkit
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PHASES AND MAIN CONTENTS	DESCRIPTION OF ACTIVITIES CARRIED OUT IN THIS PHASE
Collection and analysis of existing material and knowledge	<i>Free text</i>

Organisation of collected and analysed material to make it useful for training purposes	<i>Free text</i>
Choice of the most useful training tools (text, interactive maps, infographics, audio, video, slideshows, links, apps, etc.)	<i>Free text</i>
Development of training material	<i>Free text</i>
Assessment of the toolkit	<i>Free text</i>

Every 6 months, each partner shall complete one of the descriptive boxes set above, describing the activities progressively carried out in each expected phase, linked to the production of the intellectual output.

In order to describe properly all the activities each partner can refer to pages 58-60 of the Application Form.

5.2. Project Results Intellectual outputs advancement report – PR2

The following table is a template referring to the Project Result 2.

PARTNER	
NAME OF THE PERSON FILLING THIS FORM	
DATE OF SUBMISSION TO THE COORDINATOR	

TITLE OF THE INTELLECTUAL OUTPUT 2	Tourist Operator specialized in Industrial Heritage training methodology
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TITLE OF PROJECT RESULT 2	STARLIGHT webinars
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WEBINAR TITLE (highlight the one you are working on):

1. Scientific popularization on astronomy and biodiversity/nature
2. Experiential Tourism
3. Entrepreneurship, territorial and digital marketing

PHASES AND MAIN CONTENTS	DESCRIPTION OF ACTIVITIES CARRIED OUT IN THIS PHASE
Identification of speakers and a support team	
Determination of the format	
Planning the visuals	
Practice session scheduling	

Webinar implementation	
Webinar assessment	

Every 6 months, each partner shall complete one of the descriptive boxes set above, describing the activities progressively carried out in each expected phase, linked to the production of the intellectual output.

In order to describe properly all the activities each partner can refer to pages 69-71 of the Application Form.

5.3. Project results advancement report – PR3

The following table is a template referring to the Project Result 3.

PARTNER	
NAME OF THE PERSON FILLING THIS FORM	
DATE OF SUBMISSION TO THE COORDINATOR	

TITLE OF PROJECT RESULT 3	STARLIGHT SUMMER SCHOOL FORMAT
----------------------------------	--------------------------------

Highlight the one you are working on:

1. Summer School in Austria
2. Winter School in Italy
3. Spring School in Spain

PHASES AND MAIN CONTENTS	DESCRIPTION OF ACTIVITIES CARRIED OUT IN THIS PHASE
Designing and planning	
Venue and duration	
Agenda Development	
Logistics	
Running	
Learning experience deployment	
Development of guidelines to explain approaches and methodologies	
Embedding	
Evaluation	
Certification	
Sustainability	

Every 6 months, each partner shall complete one of the descriptive boxes set above, describing the



activities progressively carried out in each expected phase, linked to the production of the intellectual output.

In order to describe properly all the activities each partner can refer to pages 80-82 of the Application Form.

5.4. Timesheet

The following table is a timesheet sample template referring to a single partner and a single employee.

Progressively, each partner has to fill in the table with time spent by each of its employee in carrying out activities linked to I.O.

To complete the description of activities carried out, each partner can refer to the Intellectual Output Advancement Report, describing in details all phases.



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Teacher/Trainer/Researcher,

Free text – Activities carried
out linked to the I.O.

PR1 / PR2/ PR3

Automatic
calculation of
total hours

Format example: from 8:00 to 17:00

STARLIGHT - project n. 2021-1-IT01-KA220-VET-000034771					
NAME OF THE PARTNER					
NAME OF EMPLOYEE					
ROLE		TEACHER/TRAINER/RESERACHER			
FEBRUARY 2022					
DAY	From hours	To hours	Description	PROJECT RESULT	Tot h
1					0:00
2					0:00
3					0:00
4					0:00
5					0:00
6					0:00
7					0:00
8					0:00
9					0:00
10					0:00
11					0:00
12					0:00
13					0:00
14					0:00
15					0:00
16					0:00
17					0:00
18					0:00
19					0:00
20					0:00
21					0:00
22					0:00
23					0:00
24					0:00
25					0:00
26					0:00
27					0:00
28					0:00
					0:00
					0:00
					0:00
TOTALE					0:00:00
NUMBER OF WORKING DAYS (on a 8 hour basis)					000,00 days

Final working days, ae currently based on a 8 hours working day.



5.5. Budget progress report

This is a sample template referring to a single partner.

The total duration of the project has been divided into 6 periods. Scan time proposed in this document will be generally on a 6 months basis, but some deadlines have been set according to reporting schedule indicated by the NA.

Moreover, if necessary, the scan time proposed could be changed (e.g. if 70% of the first pre-financing payment will be used before or after the date fixed for the implementation of the interim report).

Instructions for filling

To fill in the table each partner shall refer to cost categories previously described in the paragraph *Calculation of unit contributions*.

Step 1: insert *Total amount* (total amount allocated to each partner per each cost item)

Step 2: insert progressively costs (subdivided per categories and period of time).

The two last columns *Total Exhaustion* (amount already spent per each cost category compared to total amount) and *Expenses %* (percentage already spent per each cost category compared to total amount) will be automatically completed.

PARTNER NAME: ISTITUTO NAZIONALE DI ASTROFISICA (INAF)									
	TOTAL AMOUNT	BER#1 FEB 2022 - AUG 2022	BER#2 SEPT 2022 - FEB 2023	BER#3 MAR 2023 - JUL 2023	BER#4 AUG 2023 - FEB 2024	BER#5 MAR 2024 - SEPT 2024	BER#6 OCT 2024 - JAN 2025	TOTAL EXHAUSTION	EXPENSES %
PROJECT MANAGEMENT AND IMPLEMENTATION	€ 18.000,00	€ 3.500,00	€ 3.000,00	€ 2.500,00	€ 3.500,00	€ 3.500,00	€ 2.000,00	€ 18.000,00	100
TRANSNATIONAL MEETINGS									
MEETING #1 - AUSTRIA	€ 1.150,00	€ 1.150,00	€ -	€ -	€ -	€ -	€ -	€ 1.150,00	100
MEETING #2 - ITALY	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
MEETING #3 - SLOVENIA	€ 1.150,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
MEETING #4 - GERMANY	€ 1.150,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
MEETING #5 - BULGARIA	€ 1.150,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
MEETING #6 - ITALY	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
MEETING #7 - SPAIN	€ 1.150,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
TOTAL	€ 5.750,00	€ 1.150,00	€ -	€ -	€ -	€ -	€ -	€ 1.150,00	20
PROJECT RESULTS									
PR1 - TRAINING TOOLKIT									
Teacher/trainer/researcher	€ 4.280,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
Technician	€ 8.100,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
PR2 - WEBINARS									
Teacher/trainer/researcher	€ 4.280,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
Technician	€ 4.860,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
PR3 - SUMMER SCHOOL FORMAT									
Teacher/trainer/researcher	€ 3.210,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
Technician	€ 2.430,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
TOTAL	€ 27.160,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
MULTIPLIER EVENTS									
SLOVENIA	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
BULGARIA	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
ITALY	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
SPAIN	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
TOTAL	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
TRAINING ACTIVITIES									
1 - SUMMER SCHOOL IN BULGARIA									
TRAVEL	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
GREEN TRAVEL	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	
SUBSISTENCE	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	
2 - WINTER SCHOOL IN ITALY									
TRAVEL	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	
GREEN TRAVEL	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	
SUBSISTENCE	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	
3 - SPRING SCHOOL IN SPAIN									
TRAVEL	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	
GREEN TRAVEL	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	
SUBSISTENCE	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
TOTAL	€ -	€ -	€ -	€ -	€ -	€ -	€ -	€ -	#DIV/0!
EXCEPTIONAL COSTS									
Theatre company for storytelling	€ 6.400,00	€ -	€ -	€ -	€ -	€ -	€ -	€ -	0
TOTAL	€ 57.310,00	€ 4.650,00	€ 3.000,00	€ 2.500,00	€ 3.500,00	€ 3.500,00	€ 2.000,00	€ 19.150,00	

6. Termination of the participation of one or more beneficiaries by the Coordinator

In duly justified cases, the participation of any one or several beneficiaries in the Agreement may be terminated by the coordinator, acting on request of that beneficiary or those beneficiaries, or on behalf of all the other beneficiaries.

When notifying such termination to the NA, the coordinator shall include the reasons for the termination of the participation, the opinion of the beneficiary or beneficiaries the participation of which is terminated, the date on which the termination shall take effect and the proposal of the remaining beneficiaries relating to the reallocation of the tasks of that beneficiary or those beneficiaries or, where relevant, to the nomination of one or more replacements which shall succeed that beneficiary or those beneficiaries in all their rights and obligations under the Agreement. The notification shall be sent before the termination is due to take effect.

If no reasons are given or if the NA considers that the reasons exposed cannot justify the termination, it shall formally notify the coordinator, specifying the grounds thereof, and the participation shall be deemed to have been terminated improperly.

An amendment to the Agreement shall be made, in order to introduce the necessary modifications.

7. Checks and audits

7.1. Technical and financial checks or audits

The NA and the Commission may carry out technical and financial checks and audits in relation to the use of the grant.

Information and documents provided in the framework of checks or audits shall be treated on a confidential basis.

Checks and audits made by the NA and the Commission may be carried out either directly by its own staff or by any other outside body authorised to do so on their behalf. Checks and audits may be undertaken on the basis of desk checks at the premises of the NA, the Commission or any person or body mandated by them, or they can take place on the spot at the premises of the beneficiary or sites and premises where the Project is or was carried out.

The beneficiaries shall grant the NA, the Commission as well as any person or body mandated by them a full right of access to all documents concerning the implementation of the Project, its results and the use of the grant in accordance with the terms and conditions of the Agreement. The beneficiaries shall grant them also access to the sites and premises where the Project is or was carried out. This right of access shall be granted until five years after the date of the payment of the balance of the grant or the reimbursement thereof by the beneficiaries, unless a longer duration is required by the national law.

Checks and audits may be initiated during the implementation of the Agreement and for a period of five years starting from the date of payment of the balance. This period shall be limited to three years if the maximum amount is not more than EUR 60 000.

The check or audit procedure shall be deemed to be initiated on the date of receipt of the letter of the NA announcing it.

7.2. Duty to keep documents

The beneficiaries shall keep all original documents, especially accounting and tax records, stored on any appropriate medium, including digitalised originals when they are authorized by their respective national law and under the conditions laid down therein, for a period of five years starting from the date of payment of the balance, unless a longer duration is required by the national law.

If the maximum amount is not more than EUR 60 000, this period shall be limited to three years, unless a longer duration is required by the national law.

The periods set out in the first and second subparagraphs shall be longer if there are on-going audits, appeals, litigation or pursuit of claims concerning the grant. In such cases, the beneficiaries shall keep the documents until such audits, appeals, litigation or pursuits of claims are closed.

7.3. Obligation to provide information

Where a check or audit is initiated before the payment of the balance, the coordinator shall provide any information, including information in electronic format, requested by the NA or by any other outside body authorised by it. Where appropriate, the NA may request such information to be provided directly by a beneficiary.

Where a check or audit is initiated after payment of the balance, such information shall be provided by the beneficiary concerned.

The NA may request this information in the context of checks and audits.

In case the beneficiary concerned does not comply with the obligations set out in the first and second subparagraphs, the NA may consider:

- a) any cost insufficiently substantiated by information provided by the beneficiary as ineligible;
- b) any unit contribution insufficiently substantiated by information provided by the beneficiary as undue.

7.4. Contradictory audit procedure

On the basis of the findings established during any checks or audits, the NA shall send within 30 calendar days of the end of the check a provisional report to the beneficiary concerned, who shall have 30 calendar days from the date of receipt to submit its observations. The NA shall send its final report to the beneficiary within 30 calendar days of expiry of the time limit for submission of observations by the beneficiary concerned.

7.5. Effects of findings of audit and checks

On the basis of the final findings of audits or checks, the NA may take the measures which it considers necessary, including recovery at the time of payment of the balance or after payment of the balance of all or part of the payments made by it.

In the case of final findings of audits or checks made after the payment of the balance, the amount to be recovered shall correspond to the difference between the revised final amount of the grant and the total amount paid to the beneficiaries under the minutes for the implementation of the Project.

7.6. Checks and inspections by OLAF

The European Anti-Fraud Office (OLAF) may carry out investigations including on-the-spot checks and inspections, in accordance with the provisions and procedures laid down in (i) Regulation (EU, Euratom) No. 883/2013 of the European Parliament and of the Council concerning investigations conducted by the European Anti-Fraud Office (OLAF) and repealing Regulation (EC) no. 1073/1999 of the European Parliament and of the Council and Council Regulation (Euratom) no. 1074/1999 and (ii) Council Regulation (Euratom, EC) No. 2185/96 of 11 November 1996 concerning on-the-spot checks and inspections carried out by the Commission in order to protect the European Communities' financial interests against fraud and other irregularities with a view to establishing whether there has been fraud, corruption or any other illegal activity affecting the financial interests of the Union in connection with this grant decision.

7.7. Checks and audits by the European Court of Auditors

The European Court of Auditors shall have the same rights as the NA and the Commission, notably right of access, for the purpose of checks and audits.

7.8. Provision of supporting documents

Beneficiaries may be subject to checks and audits in relation to the Agreement. Checks and audits aim at verifying whether the beneficiaries managed the grant in respect of the rules set out in the Agreement, in order to establish the final grant amount to which the beneficiaries are entitled. To that effect, the beneficiaries may be subject to the following types of checks:

- ❖ Final report check: NA check at final report stage undertaken at the NA premises in order to establish the final grant amount to which the beneficiaries are entitled. This type of check will be undertaken in all cases;
- ❖ Desk check: in-depth check of supporting documents at the NA premises, usually at or after final report stage, if the Agreement is included in the NA sample for desk checks required by the European Commission or if the NA included the Agreement for a targeted desk check based on its risk assessment;
- ❖ On the spot check: check at the premises of the beneficiaries or at any other relevant premise for the execution of the Project. The beneficiaries may be subject to an on the spot check if the Agreement is included in the NA sample for on the spot checks required by the European Commission or if the NA included the Agreement for a targeted on the spot check based on its risk assessment. There are three types of possible on the spot checks:
 - On the spot check during action: check undertaken during the implementation of the Project
 - On the spot check after action: check undertaken after the end of the Project and usually after the final report check;
 - Systems check: check of the beneficiary in order to establish compliance with the commitments undertaken as a result of the [HE: consortium charter]/VET: VET mobility charter/youth: EVS charter]

The table you can find in next pages specifies the subject of the NA verification for each budget category under the different types of checks. The beneficiaries shall note that the NA may request for any type of check also supporting documents or evidence that are typically specified for another type of check in the table below.

In view of checks, the coordinator shall supply supporting documents in original, including for supporting documents from the other beneficiaries. In so far as any of the beneficiaries is legally not authorised to send original documents for final report or desk checks, the beneficiary concerned may send a copy thereof instead. The NA shall return original supporting documents to the coordinator upon its analysis thereof.