

Completing the Interim Report Spreadsheets: A Guidance Note for Leonardo Projects - 2009 Call

The European Commission has introduced new MS Excel spreadsheets for Transfer of Innovation (TOI) projects from the 2007 Call onwards to use when submitting Section A of their Interim and Final Reports. This Guidance Note is intended to offer information on completing the spreadsheets and to clarify the submission requirements at Interim Report stage.

There are variations between the tables available at the Commission website and the UK NA website, as the UK NA has made improvements to the tables. Please therefore ensure that you only download the tables from the UK NA website www.leonardo.org.uk

Key to this Guidance Note

- Important tips are labelled **Tip!**
- European Commission advice is clearly labelled and is contained within blue boxes.
- Frequently Asked Questions for each table are labelled 'FAQs' and are contained within a green box.

Key Documents

| Document | Format | Contents | Required at Interim Report Stage? |
|---------------------|----------|---|-----------------------------------|
| Interim Report Form | e-form | Sections B – N of the Interim Report | Yes |
| Table 1 | MS Excel | Section A of the Interim Report | Yes |
| Table 2 | MS Excel | Additional table for Section A to be signed by each partner | No |

Interim Report Form

All TOI projects with a duration of 24 months need to fully complete Sections B – N of the Interim Report Form. This guidance note will be sent to projects 2 months before the submission date given in their Agreement (contract) with the National Agency. The Interim Report Form must be signed by the contractor's legal representative.

Financial Tables

All TOI projects must complete Table 1.xls at the Interim Report stage. The spreadsheet must be submitted with the Interim Report itself but does not need to be signed by the project's legal representative. Additionally an electronic copy of Table 1 must be sent to the NA.

If you need to make changes to the Interim Report spreadsheet, for example to add extra rows or partners to any of the tables, please contact the NA directly.

Please remember that all costs must be submitted in **euro**.

Please ensure that you only include eligible costs for which you have supporting evidence in the spreadsheets.

Advice from the European Commission:

Do not introduce additional 'columns' or 'cells' to the tables – these tables contain all the relevant cells for the submission of your organisation's financial data. Should it be necessary to introduce additional 'rows' to the tables in order to submit your data please return these financial tables by e-mail (along with a short explanation of your requirements) to the Leonardo da Vinci (LdV) National Agency in your country, whereupon the required number of rows will be introduced and the tables returned to you.

Only the WHITE cells should be completed (the ORANGE cells are title cells and the YELLOW cells are self-calculating cells). Should you wish to further explain any item within the financial tables or to add any additional comments relating to your organisation's financial data please submit this information separately – along with the completed Financial Tables.

Expenditure declared in the Financial Tables should reflect all projects costs, not only those funded via the Leonardo da Vinci grant.

The following pages contain detailed information on completing and submitting the Financial Tables required at Interim Report stage including answers to Frequently Asked Questions (FAQs). Please ensure you follow the instructions carefully as failure to enter data correctly into the spreadsheets may result in errors.

If you have any queries about your Interim Report please contact your Project Manager or the Leonardo team on:

Helpline: 0845 199 2929

Email: leonardo@uk.ecorys.com

Copies of documents referred to in this Guidance Note can be obtained from the Leonardo team or from the Documents and Resources section of the website www.leonardo.org.uk.

Table 1

Projects must complete all of the tables in the spreadsheet 'Table 1.xls' as outlined below.

Project Identification Worksheet

| | |
|--------------------------|---|
| <i>Project Reference</i> | Give your project number e.g. UK/09/LLP-LdV/TOI-001 |
| <i>Agreement Number</i> | Give your project number e.g. UK/09/LLP-LdV/TOI-001 |
| <i>Start Date</i> | Give the start date in your Agreement. For all 2009 Call projects this is 01/10/2009 |
| <i>End Date</i> | Give the end date in your Agreement. If an extension has been approved by the National Agency please give the latest agreed end date. |

Tables A.1a, A.1b and A.1c Worksheet

Table A.1a - Total Project Costs – Breakdown of Income Sources

This table asks for a breakdown of income for the project. You only need to fill in the column 'Contractual Budget' since the column 'Actual Income' is automatically calculated from the information in Table A.2a.

When completing the 'Contractual Budget' column, always make sure you use the approved budget contained in your (yellow-bound) Agreement. If any changes have been approved by the NA make sure you use the updated figures.

Please note that compared to the Procedure B projects you are no longer asked for a statement of interest earned on Leonardo funds.

Sub-totals I and II and the overall Total are automatically calculated for you.

FAQs:

Q: The project budget has changed since the Agreement was signed – should I include the revised figures in the spreadsheet or use the figures from my Agreement?

A: If the changes to the project budget have been formally approved by the National Agency, then you should enter the revised figures into the spreadsheet. If your changes have not been approved or even submitted to the NA, then you must use the original figures from your Agreement.

Q: What about changes that involved less than 10% and did not need to be approved by the NA?

A: Changes which are below the limit identified in Article I.3.4 of the Agreement i.e. less than 10% of the affected budget heading do not need an Amendment to the Agreement. For this reason you should still use the approved figures from your Agreement to complete the spreadsheet. During the assessment NA staff will check if your expenditure for each budget heading is within this upper limit.

Q: I have moved budgets between partners without needing NA approval – how should I represent this in the spreadsheet

A: Funds in a particular budget heading can be moved between partners without NA approval being necessary. You can show this in the spreadsheet A.2c by inputting the revised LdV grant figures for each Partner in column “LdV contribution (EUR)”.

A.1b: Total Project Costs – Breakdown of Expenditure Incurred

This table asks for a breakdown of the project budget by budget heading. Again you only need to fill in the column ‘Contractual Budget’ since the column ‘Actual Income’ is automatically calculated from the information in Table A.2b.

When completing the ‘Contractual Budget’ column, always make sure you use the approved budget contained in your (yellow-bound) Agreement. If any changes have been approved by the NA make sure you use the updated figures.

Sub-total III and the overall Total are automatically calculated for you.

A.1c: Request for Payment from Contractor

You do not need to complete this table at Interim Report stage, so please ignore any figures which have been automatically calculated in some cells. Additionally the financial tables do not need to be signed off by the contractor's legal representative at Interim Report stage.

Tables A.2a, and A.2b Worksheet

Table A.2a: Breakdown of Income Sources by partner

This table asks for a breakdown of income for each partner. Figures for the income from LdV grant are transferred automatically from Worksheet A.2c. You should ensure that partner numbers correspond to the partner table in your Agreement.

Tip! You should enter partner numbers as '0', '1', '2' and so on, and not as 'P0', 'P1', and 'P2'. If you put a 'P' in front of the partner number the spreadsheet will not recognise the partner number as valid and will not carry the information forward to other tables. This is true for all the tables in the spreadsheet.

Sub-totals I and II, the overall totals and the percentage breakdown are automatically calculated for you and the totals are transferred to Table A.1a.

Table A.2b: Breakdown of expenses incurred by partner

All the figures in this table ***apart from the figures for Indirect costs*** are automatically calculated from Tables A.3 to A.7.

Tip! You need to enter the figures for Indirect costs for each partner in the white cells. Indirect costs claims should be based on actual expenditure **BUT** the percentage of indirect costs on total eligible direct costs can never exceed the percentage agreed in your agreement (you will find your approved percentage of indirect costs in annex 2 of your agreement). All indirect costs which would exceed this percentage will be considered as ineligible costs.

Table A.2c Worksheet

Table A.2c: Details of Bank Transfers between Contractor and Partners and the remaining LDV funds attributable to the Contractor.

Please detail all payments made to project partners between the project start date and the end of the period covered by the Interim Report in Worksheet A.2.(c). As the Contractor's share of all pre-financing payments also needs to be included, the remaining LDV funds

should then be included as the contractor's funds i.e. Partner 0. (The "amount paid" for Partner 0 should therefore be the difference between all pre-financing payments received from the NA and the funds distributed to the Partners). The 'LdV Contribution' column requires you to enter the total amount of funding allocated for each Partner for the whole of the project (so that the "% paid (EUR)" can be calculated automatically).

You must include all payments of Leonardo funds made to your partners here including those payments made by cheque.

e.g. A project receives €10,000 from the National Agency, they transfer €2,000 to partner 1, €2,500 to Partner 2 and €1,500 to Partner 3. This is detailed in the table A.2c, they then include the remaining amount of €4,000 to themselves under Partner 0.

| A.2c: Details of Bank Transfers between Contractor and Project Partners and the remaining LDV funds attributable to the Contractor. | | | | | | | |
|---|--------------|------------------------|------------------------|-------------------|--------------|-----------------|---------------|
| Reference No. | Partner Name | Partner No. (required) | LdV Contribution (EUR) | Amount Paid (EUR) | % Paid (EUR) | Date of Payment | Currency Used |
| A2c - 001 | Promoter | 0 | 10,000.00 | 4,000.00 | 40.00% | 01/12/2009 | EUR |
| A2c - 002 | University a | 1 | 5,000.00 | 2,000.00 | 40.00% | 01/12/2009 | EUR |
| A2c - 003 | University b | 2 | 6,250.00 | 2,500.00 | 40.00% | 01/12/2009 | EUR |
| A2c - 004 | University c | 3 | 3,750.00 | 1,500.00 | 40.00% | 01/12/2009 | EUR |

Advice from the European Commission:

For each Bank Transfer, you must enter the partner name, partner number, total LdV contribution for an individual partner, amount of transfer, date of payment & currency used (use drop-down list).

Table A.3 Worksheet

Table A.3: Declaration of Staff Costs

This table needs to be completed to show the time spent by everyone working on the project. You can complete one line per person, and the spreadsheet will total up their time for you. The information you provide must be based on the actual salary costs of each individual and calculated from timesheets showing the time spent on the project. The daily staff cost rate cannot exceed the maximum rate indicated in Table 5 of Lifelong Learning Programme (LLP) Guide 2009: Part I: General provisions.

The spreadsheet will transfer the totals per partner into Table A.2b.

Advice from the European Commission:

The information should comprise organisation; partner number (required); country code (use drop-down list); Invoice Reference Number; name of the person involved in the project; staff category reference (use drop-down list); name of activities; start date of activities; end date of activities; number of working days for the project (full-time equivalent) and salary costs/full-time rate per day. The total costs for each row will be automatically calculated.

FAQs:

Q: *What should I do if a staff member's salary has changed during the course of the project?*

A: Normally, when completing Table A.3 each member of staff who has worked on the project would be represented by one line in the table which would cover the involvement for the whole project duration. However if someone receives a pay increase which affects their daily rate then you will need to complete a second line for the period covered by the new daily rate (see overleaf for an example of this.). You must ensure that the dates for both entries are consistent and there is no overlap.

See overleaf for an example of how to complete this table:

| Organisation | Partner No. (required) | Country Code | Invoice Reference No. | Name of the Person | Staff category reference 3 | Name of activities | Start date of activities (dd/mm/yy yy) | End date of activities dd/mm/yy yy) | Number of working days for the project (full-time equivalent) | Salary (including employer costs) or full-time rate per day | TOTAL COST |
|-----------------------|---------------------------|--------------|-----------------------|--------------------|----------------------------|-----------------------------------|--|-------------------------------------|---|---|------------|
| Made Up University | 0 | UK | A3 - 001 | Derek Jones* | 1 | Development of training materials | 01/10/2009 | 30/09/2011 | 100 | 350 | 35,000.00 |
| Training Organisation | 1 | UK | A3 - 002 | Sam Smith** | 3 | Development of training materials | 01/10/2009 | 31/12/2009 | 20 | 100 | 2,000.00 |
| Training Organisation | 1 | UK | A3 - 003 | Sam Smith** | 3 | Development of training materials | 01/01/2010 | 30/09/2011 | 200 | 150 | 30,000.00 |

* Derek's salary remains the same for the whole project

** Sam's salary changes from 01 January 2010, therefore 2 rows are needed for Sam's time

3 For Staff category please use following reference numbers 1 Manager; 2 Researcher teacher and/or trainer; 3 Technical; 4 Administrative

Table A.4 Worksheet

Table A.4: Travel & Subsistence Expenses

Please enter details of all the journeys undertaken by project partners. The spreadsheet will use the partner number in column one to calculate the total travel and subsistence cost for each partner. These totals will be carried forward to Table A.2b automatically.

Tip! The spreadsheet only allows one trip per person in each line so you are unable to summarise a number of trips into one entry.

The spreadsheet will also highlight in red, any travel costs that exceed €750, but it will not make any proportion of the cost ineligible automatically. This is to draw attention to the costs that the NA may query (although other lower costs may also be queried), so you may wish to pre-empt this by adding a short explanation in the “Transport Type(s)” row, or a more detailed explanation in a covering letter or supplementary sheet.

Please ensure you do not exceed the subsistence rate for the country visited. Subsistence rates for each of the participating countries are published on the website of the National Agency. **You should also make sure you have completed all the columns for each entry.**

Advice from the European Commission:

The information should comprise partner number (required); Invoice Reference Number; name of person travelling; start date; end date; duration (in days); departure city; departure country (use drop-down list); destination city; destination country (use drop-down list); objective of the trip; transport type(s); travel costs and subsistence costs. The total costs for each row will be automatically calculated.

Each ‘row’ should be completed in full and should represent one person/trip (‘rows’ should not normally be completed relating to groups).

See overleaf for an example of how to complete this table:

| Partner No. (required) | Invoice Reference No. | Name of Person (one person per trip per line) | From (dd/mm/yyyy) | To (dd/mm/yyyy) | Duration (no. of days which include overnight stays) | City (departure) | Country (departure) | City (destination) | Country (destination) |
|---------------------------|-----------------------|--|----------------------|--------------------|---|---------------------|------------------------|-----------------------|--------------------------|
| 0 | A4 - 001 | Derek Jones | 03/11/2009 | 08/11/2009 | 5 | London | UK | Berlin | Germany |
| 0 | A4 - 002 | Lucy Speed | 03/11/2009 | 08/11/2009 | 5 | London | UK | Berlin | Germany |

| Objective of the Trip | Transport Type(s) | Travel Costs | Subsistence Costs | TOTAL COST |
|-----------------------|-------------------|--------------|-------------------|------------|
| Partner Meeting | Plane | 250.00 | 635 | 885.00 |
| Partner Meeting | Plane | 250.00 | 635 | 885.00 |

Although both Derek and Lucy travelled together to the same partner meeting, **each individual journey needs to be recorded on a separate line**. If these two journeys were put together, the spreadsheet would class the subsistence costs as ineligible.

Tables A.5 Worksheet

This table requires you to report any Equipment costs that you have incurred during the duration of the project. Purchase, rent or lease of equipment including the installation, maintenance and insurance costs are considered. Please note that only Equipment costs incurred during the project period are eligible – any equipment purchased before the project start date cannot be charged to the project.

All hardware must be depreciated at least over a period of three years (and in accordance with the tax and accounting rules applicable to the country of the organisation which purchased the equipment). The spreadsheet will calculate the cost to the project based on purchase cost, period of use in the project (in months), depreciation time (in months) and degree of use in project (%).

Please note that the “Period of use in the project” reflects the number of months in which you have already used the item until the date of the submission of the report (e.g. if you bought a hardware item in the first month of the project and you are at the Interim report stage, the period of use in the project will be 12 months (as you are already using it for 12 months) and the “depreciation time” will be 36 months as each equipment item must be depreciated for at least 3 years).

Due to the properties of table A.5 it is necessary to also include “period of use in the project” and “depreciation time” for the equipment items which don’t need to be depreciated (e.g. software, hired equipment etc.). In case you need to include these cost items in the table, please insert 1 for “Period in use in the project” and 1 into the column “Depreciation time”. In this case the depreciation amount which is calculated automatically will be the same as the purchase cost.

The total equipment cost will be displayed at the top of the page and carried forward into the tables in section A.2.

See overleaf for an example of how to complete this table:

Example: a project had to buy:

- Video editing hardware in the first month of the project duration (to be able to achieve specific results of the project) for 10,000 Euro
- Learning platform software for 1,000 Euro
- The project hired a A3 colour printer for publicity materials for 500 Euro.

Please see overleaf table A.5 for this Scenario (at the Interim report stage):

| SUMMARY: | Declared: |
|--------------------------|-----------|
| - Equipment (up to 10 %) | 4,833.33 |

| Tables A 5. Equipment Costs | | | | | | | | | | |
|-----------------------------|-----------------------|----------------------------|---|---------------------------------------|----------------------------|---------------|----------------------------|---------------------|------------------------------|------------|
| Partner No. (required) | Invoice Reference No. | Nature & Specification | Purpose | Period of use in the Project (months) | Depreciation time (months) | Purchase cost | Purchase date (dd/mm/yyyy) | Depreciation Amount | Degree of use in Project (%) | TOTAL COST |
| 0 | A5 - 001 | Video editing Hardware | Video clips for project specific website (WP1) | 12 | 36 | 10,000.00 | 01/10/2009 | 3,333.33 | 100% | 3333.33 |
| 0 | A5 - 002 | Learning platform software | To be able to achieve the product of WP 1 and 2 | 1 | 1 | 1,000.00 | 05/10/2009 | 1,000.00 | 100% | 1000.00 |
| 0 | A5 - 003 | A3 color printer - hired | Publicity materials (WP 7) | 1 | 1 | 500.00 | 21/12/2009 | 500.00 | 100% | 500.00 |

Table A.6 Worksheet

Table A.6: Other cost

Tip! For each item you must confirm the degree of use for the project. The spreadsheet will automatically calculate the total cost to the project.

Do not enter costs in this Section if they should appear under another cost heading.

Table A.7 Worksheet

Table A.7: Subcontracting Costs

Please complete one entry for each piece of work carried out by a subcontractor. The start and end dates of the work must be within the project's own start and end dates for the costs to be accepted.

What to do next?

Once you have completed the spreadsheet you need to:

1. Fill in section K of the e-form (Interim report form). You only need to copy and paste summary figures (on partner by partner basis) from tables A.2a and A.2b into Section K of the e-form. All partner names are already pre-filled in Section K of your e-form.

Please see the example how to fill in summary figures for the promoter into Section K of the e-form. Please note that you will have to repeat this process for each partner:



| | A | B | C | D | E | F | G | H |
|----|---|------------------|--------------------|------------------|-------------|-------------|-------------|-------------|
| 1 | A.2a: Breakdown of Income Sources (by partner) | | | | | | | |
| 2 | INCOME | TOTAL | % breakdown | 0 | 1 | 2 | 3 | 4 |
| 3 | I. Grants | | | | | | | |
| 4 | - Leonardo da Vinci | 50,000.00 | 55.17% | 50000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5 | - National Support | 0.00 | 0.00% | | | | | |
| 6 | - Regional Support | 0.00 | 0.00% | | | | | |
| 7 | - Other Community Programmes | 0.00 | 0.00% | | | | | |
| 8 | - Other Sources (provide detail separately) | 0.00 | 0.00% | | | | | |
| 9 | Sub-total I | 50,000.00 | 55.17% | 50,000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 10 | II. Other Project Income | | | | | | | |
| 11 | - Own Funds | 40,621.00 | 44.83% | 40,621.00 | | | | |
| 13 | - Other Income (product sales, seminar fees, sponsorship, etc.) | 0.00 | 0.00% | | | | | |
| 14 | Sub-total II | 40,621.00 | 44.83% | 40,621.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15 | TOTAL (I + II) | 90,621.00 | 100.00% | 90,621.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16 | | | | | | | | |
| 17 | A.2b: Breakdown of Expenses incurred (by partner) | | | | | | | |
| 18 | Partner Number | TOTAL | % breakdown | 0 | 1 | 2 | 3 | 4 |
| 19 | I. Staff Costs | 45000.00 | 50.53% | 45000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 20 | II. Operating Costs | | | | | | | |
| 23 | - Travel & Subsistence | 8166.00 | 9.17% | 8166.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 24 | - Equipment (up to 10 %) | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 25 | - Subcontracting costs (up to 30%) | 0.00 | 0.00% | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 26 | - Other | 35895.00 | 40.30% | 35895.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27 | III. Direct costs | 89061.00 | 100.00% | 89061.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 28 | IV. Indirect costs (up to 7%) | 1560.00 | 1.75% | 1560.00 | | | | |
| 30 | TOTAL (III + IV) | 90621.00 | | 90621.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 31 | | | | | | | | |
| 32 | A.2c: Details of Bank Transfers between Contractor and Partners and the remaining LDV funds attributable to the Contractor | | | | | | | |
| 33 | Partner Number | TOTAL | | 0 | 1 | 2 | 3 | 4 |
| 34 | Amount Paid (EUR) | 50000.00 | | 50000.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 35 | | | | | | | | |

K. FINANCIAL REPORT

K.1. PARTNER

| | |
|-----------------|-----------------------|
| Partner name | example promoter name |
| Partner country | UK - UNITED KINGDOM |

K.1.1. EXPENSES INCURRED

| | | |
|---------------------------|----------------------------------|----------|
| Staff costs | | 45000.00 |
| Operating costs | Travel and Subsistence | 8166.00 |
| | Equipment (up to 10%) | 0.00 |
| | Subcontracting costs (up to 30%) | 0.00 |
| | Other | 35895.00 |
| Direct costs | | 89061.00 |
| Indirect costs (up to 7%) | | 1560.00 |
| Total costs | | 90621.00 |

K.1.2. GRANTS

| | | |
|-------------------|------------------|----------|
| Leonardo da Vinci | | 50000.00 |
| Other funds | National funds | 0.00 |
| | Own contribution | 40621.00 |
| | Other sources | 0.00 |
| Total grants | | 90621.00 |

Please note that the figures in section K of the e-form must be consistent with the figures in table A.2a and A.2b of the excel Table 1.xls on partner by partner basis and for this reason we recommend you to double check the consistency before submission.

2. Print off each table of Table 1.xls – **please check that all figures are legible and none of the lines are missed off the printed sheet.**
3. Send the one copy of the spreadsheet to the NA with your Interim Report. Don't forget to send the additional required supporting documents (see below)
4. Submit the e-form and also please remember to email the NA an electronic copy of the spreadsheet Table 1.xls

Advice from the European Commission:

Note that you are only required to print the pages containing data and as such you should define your print area before sending your document to print. To do this you should 'select' or 'highlight' the cells containing your financial data (to include the title cells), then click on FILE, PRINT (or PRINT AREA) and SET PRINT AREA.

This should be done for each worksheet. In order to then print the whole report, you should select FILE, then PRINT then PRINT 'ENTIRE WORKBOOK'.

Tip! If you are asked to make amendments to the spreadsheets by the NA during the assessment process, please remember to reset the print area. This will ensure that none of the rows are missing from the printouts.

Documents to send with the financial tables:

1. Evidence of payments to partners. Each payment detailed in Table A.2.c should be evidenced by an official document from your bank showing the date of the transfer and the amount. If partners were paid by cheque you should include an email from your partner which gives the date the cheque was received and the amount received.
2. Subcontracting agreements and invoices for all costs given in Table A.7 plus evidence of the tendering process. Please refer to Subcontracting cost Part of Section 4.F. of the Lifelong Learning Programme (LLP) Guide 2009: Part I: General provisions.