

Guidelines for Financial Reporting

KoEF Research Cooperation Projects

While all projects must submit final financial report, projects with a duration of 2 and 3 years must additionally submit a mid-term report. All reports have to be in English and have to be submitted by the project coordinator within 2 months after the end of the reporting period. All reports have to be submitted via email to kooperation-entwicklungsforschung@oead.at and via regular mail to Kooperation Entwicklungsforschung - OeAD, Ebendorferstraße 7, 1010 Vienna.

The exact dates of reporting will be stipulated in the project contract. During the project implementation the budget cannot be reallocated except in response to a changed project environment (e.g. travel restrictions due to COVID-19) and in correspondence with OeAD. The funding amount will be divided and transferred in instalments at the project start, after approval of the mid-term report (if applicable) and after approval of the final report. The reporting templates provided on the KoEF website must be used.

The following guidelines for financial reporting in the framework of KoEF comply with the special directive "Maßnahmen zur Internationalisierung" (GZ 41.906/0001-V/7/2019) of the Federal Ministry of Education, Science and Research (BMBWF). According to this directive, only **mobility expenses** (travel, accommodation and subsistence costs) as well as **project-relevant equipment and material expenses** will be financed.

Cooperation Development Research - KoEF recognizes three mobility categories eligible for funding:

- Incoming: travel from a partner country of the Global South¹ to Austria
- Outgoing: travel from Austria to a partner country of the Global South
- Field research: travel within a partner country or between partner countries of the Global South

The overall duration of all funded mobilities of one person must not exceed 12 months.

For each mobility the most economical means of transportation must be chosen. Travel within Austria is not eligible for funding.

Each funded mobility shall be documented with (1) a mobility entry sheet (to be included in the financial reports) and (2) a report (to be included in the scientific reports). Additionally, (3) all original documents named below must be included in the financial reports.

¹ For the purpose of this project call term Global South is used to refer to the group of countries classified as "least developed countries," "other low income countries," and "lower middle income countries and territories" (excl. India) in the OeAD DAC list of ODA recipients for 2022/2023.

General Requirements

The financial report must cover the entire reporting period and must be submitted as an Excel-file using the provided template for KoEF financial reporting. It includes of a list of expenses in tabular form as well as correspondingly numbered invoices. Every invoice must be listed in a separate line. All invoices of the Austrian as well as the non-Austrian partners must be submitted as originals. Copies of originals are only accepted, if the project accounts are embedded in the accounting system of an Austrian university (SAP). In this case the universities must confirm that (1) the copies of the invoices with a total amount of EUR correspond to the original invoices and that (2) they are only submitted to KoEF/OeAD-GmbH for funding within this project.

The project's account balance, indicating the funding received (revenues) as well as total expenditures forms part of the financial report. Only actual expenses submitted with the financial reports and verified and approved by OeAD are subject to funding. Unused, incorrectly and insufficiently documented funds must be returned to OeAD within a period of 100 calendar days after the notification from the programme officer. Overheads are not eligible for KoEF funding.

Only expenses that are supported by invoices will be refunded. An invoice must absolutely contain the following:

- Name and address of the issuer of the bill (invoice)
- Place and date of issue
- Exact specification of the object purchased or of the service provided
- Currency, amount, and tax, if any
- Confirmation of payment / receipt

Foreign currency: Foreign currency invoices and receipts must be converted to EUR. They must provide a currency exchange confirmation or bank receipt or credit card statement confirming the exchange rate at the respective period of time. If foreign invoices are embedded in the accounting system of an Austrian university (SAP), the conversion rate used by the university is eligible. If a valid currency exchange information is missing and/or the foreign invoice is not embedded in the accounting system of an Austrian university (SAP), the invoice amount shall be converted using <https://www1.oanda.com/lang/de/currency/> converter with the invoice date and the full invoice amount for each invoice separately.

The reporting language is English. If the invoice is issued in a language other than English (or German), a working translation (of the invoice on the invoice itself and in the list of expenses) must be provided.

Travel to Austria from a partner country in the Global South (Incoming)

The following travel and subsistence costs for KoEF project members travelling to Austria can be refunded. Project (co-)coordinators may decide to reduce reimbursement amounts if deemed beneficial for the project.

- Travel costs: max. EUR 1.500,00 per trip, reimbursement of face value:
 - Flight – only economy class tickets:
 - For reimbursement the original invoice, plane ticket and original boarding passes are needed.
 - Travel costs to and from the airport
 - In Austria public transport must be used. Original invoices are needed.
 - Visa costs
 - For reimbursement the original invoice is needed.
 - Travel insurance
 - For reimbursement proof of insurance and the original invoice is needed.
- Please note: If any invoice is not in English (or German), a working translation must be provided additionally.
- Accommodation and subsistence expenses, lump sums depending on qualification of project member and duration of stay:
 - PhD/doctoral students:
 - stays of up to 12 days: EUR 100,- / day
 - stays of 13 days or more: EUR 1.250,- / month
 - For stays longer than one month the calculation starts again after each full month.
 - A report about the research stay must be included in the scientific report. Proof of receipt is needed.
 - Scientists (post-doc):
 - stays of up to 14 days: EUR 100,- / day
 - stays of 15 days or more: EUR 1.400,- / month
 - For stays longer than one month the calculation starts again after each full month.
 - A report about the research stay must be included in the scientific report. Proof of receipt is needed.

Travel from Austria to a partner country of the Global South (Outgoing)

The following travel and subsistence costs for KoEF project members travelling from Austria to a partner country of the Global South can be refunded. Project (co-)coordinators may decide to reduce reimbursement amounts if deemed beneficial for the project.

- Travel costs: max. EUR 1.500,00 per trip, reimbursement of face value:
 - Flight – only economy class tickets
 - For reimbursement the original invoice, plane ticket and boarding passes are needed.
 - Travel costs to and from the airport
 - In Austria, public transport must be used. Original invoices are needed.
 - Public transport – only economy class tickets
 - For reimbursement the original invoice is needed.
 - Car (in partner country)
 - For reimbursement original invoices and a completed vehicle logbook are needed.
 - Visa costs
 - For reimbursement the original invoice is needed.
 - Travel insurance
 - For reimbursement proof of insurance and the original invoice are needed.
 - Travel vaccinations and malaria prophylaxis
 - Original invoices are needed.

- Accommodation and subsistence expenses, lump sums depending on qualification of project member and duration of stay:
 - PhD/doctoral students:
 - stays of up to 12 days: EUR 100,- / day
 - stays of 13 days or more: EUR 1.250,- / month
 - For stays longer than one month the calculation starts again after each full month.
 - A report about the research stay must be included in the scientific report. Proof of receipt is needed.
 - Scientists (post-doc):
 - stays of up to 14 days: EUR 100,- / day
 - stays of 15 days or more: EUR 1.400,- / month
 - For stays longer than one month the calculation starts again after each full month.
 - A report about the research stay must be included in the scientific report. Proof of receipt is needed.

Travel within or between partner countries in the Global South (Field research)

The following travel and subsistence costs for KoEF project members travelling within or between partner countries of the Global South can be refunded. Project (co-)coordinators may decide to reduce reimbursement amounts if deemed beneficial for the project.

- Travel costs: max. EUR 1.500,00 per trip, reimbursement of face value:
 - Flight – only economy class tickets
 - For reimbursement the original invoice, plane ticket and boarding passes are needed.
 - Travel costs to and from the airport
 - For reimbursement original invoices are needed.
 - Public transport – only economy class tickets
 - For reimbursement the original invoice is needed.
 - Car
 - For reimbursement original invoices and a completed vehicle logbook are needed.
 - Visa costs
 - For reimbursement the original invoice is needed.
 - Travel insurance
 - For reimbursement proof of insurance and the original invoice are needed.
 - Travel vaccination and malaria prophylaxis
 - Original invoices are needed.
- Accommodation and subsistence expenses, lump sums depending on qualification of project member and duration of stay:
 - PhD/doctoral students:
 - stays of up to 12 days: EUR 100,- / day
 - stays of 13 days or more: EUR 1.250,- / month
 - For stays longer than one month the calculation starts again after each full month.
 - A report about the research stay must be included in the scientific report. Proof of receipt is needed.
 - Scientists (post-doc):
 - stays of up to 14 days: EUR 100,- / day
 - stays of 15 days or more: EUR 1.400,- / month
 - For stays longer than one month the calculation starts again after each full month.
 - A report about the research stay must be included in the scientific report. Proof of receipt is needed.

Equipment and Material (Consumables)

It is assumed that the project partners are already adequately equipped with the basic tools to undertake the envisaged work, therefore, no general infrastructure can be financed. If additional equipment is required for e.g. laboratory or field stations then it must be project specific and remain with the partners in the respective partner country. Full justification must be provided for its purchase and usage during the project period and beyond.

Equipment & material and other costs specifically relevant for a project can be covered up to a maximum amount of EUR 3,000.00 for the entire project duration.

- Original invoices must be submitted.
- A confirmation is needed: justification of the need of the equipment, confirmation that the equipment is project specific and that it remains with the partner institutions in the respective countries.