

1. General Procedural Notes

Processing payments and the procedure of furnishing proof of their use are conducted according to grant guidelines / procedural rules of the German Federal Environmental Foundation (Deutsche Bundesstiftung Umwelt, DBU). In all cases this is a binding constituent element of the grant approval.

For **cooperative projects** (projects with multiple grant funds recipients/project partners, i.e. the grant recipient plus any cooperating partners) the grant funds recipient is responsible to the DBU, as project coordinator, for the financial management of the project. She or he bears responsibility for ensuring that the cooperating partners receive all relevant documents and information required for proper project accounting – especially the individual finance and costs projection (Attachments to Grant Notification or "Anlage zum Bewilligungsschreiben") and this info sheet.

2. Financial and Costs Projection

Projects are to be conducted under the approved Financial and Costs Projection (attachment to grant approval notification). This provides information on, among other things, the **type** and the maximum **extent** of the support as well as the approved **cost types**. In the costs projection every cost type is assigned a **budget** (planned costs). The budgets represent upper limits and their sum equals the approved grant-compatible total costs.

The Budgets for individual cost types may, when needed, be exceeded by up to 20 %, in order to achieve the approved goal. **No application** is necessary for this. The additional costs are to be saved in other cost areas or paid by the grant recipient as additional deductible funds. Other changes to the costs projection are to be informally arranged with the responsible subject specialist of the DBU ("**rededication**"). The request should be professionally justified. Lower deviation from costs budgets **does not require permission**.

In **cooperative projects** each project partner is to conduct its part of the project within its **individual (partial-) financial and costs projection** (attachment to grant approval notification). The above rules for budget overruns and rededications apply for **each approved partial cost projection**. **Transfers of costs**

and grant funds between project partners are only possible in exceptional cases with professionally justified applications and DBU approval. Such applications are to be submitted before the end of the project.

3. Amount of Funding

The **maximum amount** of funding is derived from the Financial and Costs Projection of the Grant Funding Recipient.

The **actual amount** of funding is calculated, as a rule, from the total proven costs recognized by the DBU, multiplied by the approved funding rate of the grant funding recipient. If the approved grant-eligible total costs are not proven during the project's duration, this will lead to a reduction in the subsequent funding amount. If the approved grant-eligible total costs are exceeded during the project, the additional costs are, as a rule, to be assumed by the grant funding recipient as part of the deductible.

Furthermore, the closing funding payment is generally limited to the actual **demonstrable financial need** within the framework of the project settlement. This is derived from the actual accrued project costs from the project's duration, minus any project-related income (e.g. support by third parties, sponsoring, and conference income). Costs which have already been paid by third parties, as well as payment in kind accounted as project costs (for example voluntary work) can only be accounted independently of the funding rate as part of the deductible. These cannot be funded by the DBU.

In **cooperative projects** the maximum and actual amounts of funding are derived individually for each project partner on the basis of the individual Financial and Costs Projection. The same applies for the actual financial need to be documented.

4. Recall of Grant Funding

The approved grant funds are paid to the **grant recipient** in installments, and may only be used in accordance with the project's progress. We recommend that the grant funds be obtained at three-month intervals.

The DBU will orient itself to the requested funding payment in its issuance, but reserves

the right to reduce or suspend these on grounds of technical or financial irregularities in the project's execution.

With **cooperative projects** as well, the grant funding payments are issued to the grant recipient, who, in addition to her/his own funds, requests the funds for the cooperating partners. Any recall of grant funds will also be made by the DBU exclusively to the grant recipient. The funds designated for the cooperating partners are received in escrow by the grant recipient, conditional upon their forwarding to the partners.

The **first grant funding installment** will be issued following fulfillment of the grant pre-conditions, normally without previous provision of verification of use of funds. With the first request for funds, the yellow form attached to the grant approval notification should be used.

No **further grant funding installments** can be made available until the use of the previously issued funds, and the spending of the related deductible payment, are documented through verifiable proof of costs (**Intermittent Documentation**). The desired amount of the following installments is submitted to the financial project controlling department informally together with the preliminary documentation, whereby one should expect a processing time of up to 6 weeks.

The **final payment** will only be made available when the DBU has received all technical and financial documentation required for closing the project (evidence of total project costs, technical closing report etc.) and they have been reviewed by financial project controlling and by subject specialists. With the final installment, the DBU may withhold funding in the amount of up to 10 % of the total approved project costs. With issuance of the final payment installment, the project is technically and financially closed. Changes within the framework of on-location auditing are also possible after the project's end, e.g. if circumstantial discrepancies are ascertained.

The DBU reserves the right to deviate from this process in justified cases.

5. Verification of Use of Funds

Intermittent- and Closing Documentation

In the **Intermittent Documentation** all project costs accrued in the accounting period are to be documented, separated by cost type, by means of auditable evidence. The first intermittent documentation is, as a rule, to be submitted with the request for the second funding payment.

The **verification of use of funds** must be **signed** by a person authorized to sign such documents (a signature on the cover letter is sufficient).

With **cooperative projects** each project partner must fulfill the procedure for furnishing proof for his or her own part of the project according to the rules in this info sheet. The verification documentation of the cooperating partners may be provided to the DBU either by the grant recipient or (in consultation with the grant recipient) directly.

The financial project controlling department is entitled to require additional documentation from funding recipients beyond the following types of documentation named.

On the basis of the submitted documents, the allocation auditor assesses the current state of documentation, subject to alteration.

The **Closing Documentation** is to be promptly presented, no later than three months after the end of the period of grant-supported activities. It should include proof of all project costs which have not already been approved within the Intermittent Documentation process. Any **project-related income** (e.g. support by third parties, sponsoring, and convention income) is also to be reported in the Closing Documentation.

Closing Invoice

Following assessment of the Closing Documentation, the financial project controllers will inform the grant recipient of the results of the **Final Account Status**. Appeals against the Final Account Status should be submitted to the allocation auditors within 6 weeks after receipt.

With **cooperative projects** the recipient receives the Final Account Status as project coordinator on behalf of all project partners. The grant recipient informs the project partners regarding the final amount of the grant funding, carries out the orderly division of the grant funding, and reclaims any excess funding payment amount from the cooperating partners.

Grant-Eligible Costs

All documented costs within the framework of the approved costs projection, which accrue due to the project and fall within the appropriate amount, are eligible for funding. Costs are only project-related when they accrue **within the project's duration** (the time of the service provision is crucial, not the invoice date). The project duration is defined in the approval notification. Costs accrued in the preparation of the closing documentation and the final verification may be recognized after the end of the project as well, to a reasonable extent.

The earliest permissible date for project commencement is the date of the approval notification. Any early commencement of operations must be authorized before approval by the DBU. In justified cases it is possible to apply for a cost-neutral duration extension from the responsible subject specialist of the DBU within a given time before the end of the project.

Procedure of Furnishing Proof

The total accrued project costs have to be documented, **whereby deductible and grant funds expenditures are both to be documented in the same manner**.

Only expenditures approved in the Financial and Costs Projection, which are directly attributable to the project and can be proven through documentation (with the exception of the approved flat rate for overhead/general costs), are grant-eligible. Purely implicit costs, profit margins etc. cannot be recognized.

For every approved cost type, a list of accrued project costs must be kept. The project-related income has also to be listed. As a working tool, an Excel file for this purpose can be requested by e-mail from the financial project controlling department.

As proof, a **copy** of each cost item from the following named documents/categories should be attached to the costs lists. If your approval notification contains a cost type not described here, please contact the financial project controlling department. With the project-related income, proof must not be submitted unless requested by the financial project controlling department.

6. Proof of Individual Cost Types

1. Gross Wages:

- The proof should be accounted by person, i.e. individually for every person working on the project.
- For each person, the regularly paid monthly employee wage (i.e. the salary, the basic compensation or the hourly wage etc.) should be accounted without employer contributions to Social Security, special payments, surcharges, performance bonuses, premiums, occupational pension payments, Christmas-/vacation allowance, company vehicles etc.
- As proof, a one-time copy of the paystub from the first month of the project should be attached. Further paystubs must only be provided if wages are changed.
- Persons who are not employed full-time in the project, but rather by the hour, must keep a time sheet. The work-hours completed in the project must be documented each work day and compiled monthly. The accuracy of the reports is to be confirmed by each employee with her or his signature.
- The documented work-hours are to be multiplied by the personal hourly wage of the employee. For calculation of the hourly wage, the proven monthly gross wage (see above) is divided by the regular monthly working time (without subtracting time absent). To simplify: a full-time position can be calculated at 160 hours per month and 240 annual work days. A lower number of hours per month will not be accepted. It is required that the result be commercially rounded to 2 decimal places. If the paystub indicates a set hourly wage, this is to be applied.

2. General/Overhead Expenses:

- General expenses are granted as a "blanket" supplement – without individual documentation -- in the amount of the percentage of the proven gross wages named in the approval notification.
- This flat rate covers all personnel costs not included in the gross wages (employer contributions to Social Security, sick pay, special payments, contributions to capital formation, professional association, burden rates incl. EDP costs and housing management costs, etc.) as well as general overhead costs (telephone and copy machine, office and incidental supplies, general literature, general administrative-, storage-, transport-, logistics- and machinery costs etc.).
- These costs may not be calculated individually as additional costs.

3. Other Job Performance [without proof of pay, e.g. contractors, self-employed workers, volunteer work etc.]:

- These cost types should be attributed to work performance, whereby the proof of costs (unlike gross wages) cannot be accounted through payslips/paystubs since no employment relationship exists. Not covered under this cost type: services by third parties, for which invoices exist, since these costs represent external services (see below).
- Work performances without payslips can be approved in the amount of the personal hourly wage agreed to within the framework of the application.
- For every person thus accounted for, a work performance record is to be kept, the accuracy of which is to be confirmed through the signature of the corresponding person.

4. Material Costs:

- Proof should take place by means of invoice copies.
- Grant funding recipients entitled to deduct pre-tax may only account the proven net costs (i.e. without Value Added Tax).
- To the extent that according to terms of payment discounts can be taken into account, only the corresponding reduced invoice amount is grant-eligible.

- With larger investments (machines etc.), which are obtained for the project and used beyond the end of the project, linear depreciation falling within the project's duration may be recognized, whereby the average useful life of the capital goods is to be realistically estimated. If the investment goods are not exclusively used for the project during the project duration, the depreciation can only be correspondingly partially written off. The acquisition costs are to be documented through invoice copies.

5. Contracts with Third Parties / External Services:

The rules listed under Point. 4 apply. In addition, where applicable, copies of labor contracts are to be submitted.

6. Travel Costs:

- For every trip, a travel expense report with itemized breakdown should be submitted, in which the traveling person, the beginning and end, as well as goal and purpose of the trip (i.e. in relation to the project) are clearly evident.
- Travel costs can only be recognized in the amount of the actual occurring, documented costs, whereby the upper limit is defined by the level permissible under tax law.
- Accommodation expenses, transportation costs etc. are to be documented by means of invoice copies. For those entitled to deduct pre-tax, only the net amounts can be recognized.
- Car trips can be accounted with the standard national rate per kilometer (national flat rate).
- Daily expense money/per diem are accountable, to the extent that these are paid daily to those traveling. The documentation should be made with travel cost invoices.

On-Location Auditing

The DBU reserves the right to audit the proof of use of funds (i.e. in particular the original written documentation and proofs of payment) directly on location at the premises of the grant funding recipient, or to have them audited by an auditor. For this reason the original documentation of the grant funding recipient should be kept on file for 5 years after the close of the project.

Reference number DBU (Az.): 35220
 Title of project (short title): Implementation effective Management Slovensky Raj NP
 Name of company / organisation: üOP SR - NP Slovenský raj
 Calculation period: DD.MM.YYYY to DD.MM.YYYY

VAT deduction entitlement ☐ yes ☒ no

Cost types		
Labour costs / Gross wages		300,00 "
General / Overhead expenses*	65,00%	195,00 "
Other labour costs (voluntary work/freelancers)		0,00 "
Material costs		0,00 "
External services		0,00 "
Travel costs		0,00 "
Total costs		495,00 €

* calculated on the base of employees' gross wages (accepted overhead rate: see grant notification)

The tables contain examples done by DBU for filling in. Please delete them while documenting your expenses ;-)

(place and date)

(signature / company stamp)

(name / position)

DD.MM.YYYY

	foreign currency translation						
	monthly employee's gross salary (basic salary) (in local currency)	foreign currency rate ISO-Code CZK	monthly employee's gross salary (basic salary) (in Euro - €)	monthly working hours	hourly wage rate	project hours (in calculation period)	project-related gross salary
Name of staff member							
John Doe	25 880,00	25,88	1 000,00 "	160	6,25 "	48	300,00 "
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Total						48	300,00 €

DD.MM.YYYY

Name of staff member	project hours (in calculation period)	approved hourly wage rate	value of work
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Total			- €

Az.: 35220

Short title Implementation effective Management Slovensky Raj NP

Name of project member:

Qualification / activities of the project member

PROJECT HOURS																																	
Year:	2013																																
<div>Day</div> <div>Month</div>	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	hours per month	
January																																0,00	
February																																0,00	
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October																																0,00	
November																																0,00	
December																																0,00	
Total																																0,00	

signature project member

Reference number DBU Az.:

35220

Title of project (short title):

Implementation effective Management Slovensky Raj NP

Name of company / organisation:

üOP SR - NP Slovenský raj

Calculation period:

DD.MM.YYYY

to

DD.MM.YYYY

Invoice number	Date of invoice	Specification	Payment amount (local currency)	Foreign currency rate CZK	Payment amount
			2 588,00	25,88	100,00 "
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Total					100,00 €

Reference number DBU (Az.):

35220

Title of project (short title):

Implementation effective Management Slovensky Raj NP

Name of company / organisation:

üOP SR - NP Slovenský raj

Calculation period:

DD.MM.YYYY

to

DD.MM.YYYY

Invoice number	Date of invoice	specification	Payment amount (local currency)	Foreign currency rate CZK	Payment amount
			2 588,00	25,88	100,00 "
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total					100,00 C

Reference number DBU (Az.):

35220

Title of project (short title):

Implementation effective Management S

Name of company / organisation:

üOP SR - NP Slovenský raj

Calculation period:

DD.MM.YYYY to DD.MM.YYYY

[illegible]

Reference number DBU (Az.): 35220
 Title of project (short title): Implementation effective Management Slovensky Raj NP
 Name of company / organisation: üOP SR - NP Slovenský raj
 Calculation period: DD.MM.YYYY to DD.MM.YYYY

Business trip	
Passenger(s):	
Place/travel destination:	
Reason for travelling	
Start of travel (date and time):	dd.mm.yyyy hh:mm
End of travel (date and time):	dd.mm.yyyy hh:mm

Travel costs	Date of invoice	Payment amount (local currency)	Foreign currency rate CZK	Payment amount
Travel cost (without motor-vehicle costs): (f.e. train, flight, taxi, rental car)		2 588,00	25,88	100,00 "
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Expenses for accommodation (hotel) etc.:				- "
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Other costs:				- "
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Total travel cost				100,00 Ö

Motor-vehicle costs:	date of travel	kilometer	travel rate Ö/km	payment amount
Place start / destination				
XY City - AB City	dd.mm.yyyy	100,00	0,10	10,00 "
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				- "
Total motor-vehicle costs				10,00 Ö

Total	110,00 Ö
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