

## Change Log of the Programme Manual

Changes on version 1.3. (May 2018)

Chapter	Change
10.5.	Document showing the tax exemption needs to be annexed to an interim payment request.
10.5.	The first pre-financing payment is made according to the payment and reporting plan.
14.3.	Additional information on archiving added: the Managing Authority needs to be informed where the material is archived and who is the contact person on archiving.
15.2.	Deleted: cash-payment system as an option to organise accounting.
16.2.	A copy of the document showing the tax exemption of VAT needs to be submitted to the Managing Authority
17.5.	Additional information, such as the reference to the template provided by the programme, on calculating the administrative costs added.
21.2.	A price comparison for low-value procurements needs to be made.

Changes on version 1.4. (August 2018)

Chapter	Change
18.1.	<b>Originally:</b> Invoices are converted into euros using the exchange rate for the month during which the original invoice was recorded in the accounting records (date of the invoice in the accounting records). <b>Changed:</b> Any conversion into euro of the real costs borne in other currencies shall be done at the rate indicated for the month during which the expenditure was incurred as published in InforEuro

Changes on version 1.5. (February 2019)

Chapter	Change
2.5.	<b>Changed:</b> It is recommended to make a separate agreement with each project partner but it is also possible to make an agreement for the whole consortium. ( <b>Originally:</b> A separate agreement is made with each partner.)
10.5.	<b>Changed:</b> general ledgers need to be attached from lead partner and each partner ( <b>Originally:</b> from lead partner and each reporting partner)
10.5.	<b>Changed:</b> The amounts and schedules of payments are defined in the payment and reporting plan ( <b>originally:</b> in the Grant Contract).
16.1.	Deleted: An exception is made for costs relating to the expenditure verification and final evaluation of the project.
17.2.	Year updated.

17.5.	<b>Changed:</b> If the lead partner can't receive funding based on a flat rate ( <b>originally:</b> If an organisation can't receive funding based on a flat rate).
17.5.	<b>Changed:</b> The administrative costs are reported as a lump sum in the consolidated financial report ( <b>Originally:</b> The administrative costs are reported as a lump sum in the financial report).
18.1.	The example has been corrected. <b>Text added:</b> The cost is considered to be incurred where there is a legal commitment, e.g. signature of a contract or placing a purchase order. Legal commitment for reservation of hotel accommodation and purchase of equipment, supplies and services is when the price is agreed and set up in a contract or purchase order. For long-term contracts such as employment, the cost is considered to be incurred when the salary is paid for the project employee.
19.3.	<b>Added:</b> Separate ToR's from the lead partner, reporting partner(s) and also invoicing partner(s) are submitted to the Managing Authority.
19.3.	<b>Added:</b> The checklist is filled separately for reporting and invoicing partners.
20.3.	<b>Originally:</b> Interest must be ... reported in the financial report unless the partner in question is not a public body or governmental organisation. <b>Changed:</b> Interest must be ... reported in the financial report unless the partner in question is a public body or governmental organisation.

Changes on version 1.6 (April 20219)

Chapter	Change
2.5	<b>Added</b> as compulsory part in a partnership agreement: processing of personal data
10.1.	<b>Removed:</b> Note that the narrative part of the final report must also be printed out, signed and delivered to the Managing Authority.
10.1.	<b>Removed:</b> However, the final report and payment requests can be approved only after receiving the printed versions.
10.4.	<b>Removed:</b> In addition a hard copy of the narrative part is signed by the project manager and sent to the Managing Authority within four months of the end of the project.
10.5.	<b>Removed:</b> In addition, the payment request must be printed, signed by the authorised person from the organisation and delivered to the MA as a hard copy.

10.5.	<b>Added</b> (annexes for final payment request): For invoices received after the implementation period an extract of the project accounting records, copy of the invoice and a proof of payment. If an invoice is not paid before submitting the final financial report, an estimated date of payment is written on the financial report. A copy of the invoice and a proof of payment are in this case submitted to the Managing Authority as soon as possible.
14.2.	<b>Changed:</b> As a main rule, costs incurred should be paid before the submission of the final report. Costs may be paid afterwards, provided they are listed in the final report together with the estimated date of payment.
16.1.	<b>Removed:</b> Costs incurred should be paid before the submission of the final reports.
17.2.	Year updated
18.1.	<b>Changed:</b> Use of infoREURO exchange rate
18.3.	<b>Changed:</b> Payment request is submitted only in PROMAS. Signed hard copy is no longer needed.
20.2.	<b>Added:</b> The revenues generated after the project has ended are not followed by the Managing Authority.