

## Eligibility of Costs

### Practical Exercise



Your task:

- Read through the Partner Report (below)
- You have 7 invoices which you would need to allocate to the correct budget lines
- Please think of what kind of supporting documents you would need to attach to each invoice for audit trail & check if the expenditure is eligible
- Mark your observations and comments

WP2: International student business camps

Period: July - December 2016

The work package activities are targeted at creation of international student company teams. The first camp is organised in Narva. Students from each partner region (FI, EE, SE, LV) will participate in the camp. External speakers will be invited.

Partner Report of PP2 University of Southwest-Finland

The first international student business camp was organised on 30.11.-1.12.2016 in Narva. Event was organised in Meresuu spa hotel. Altogether 10 students from Turku participated in the camp. Students were selected based on business idea competition which was organised during previous period. Main focus of the camp was to bring students with similar ideas together and to start business simulation. 6 different teams started co-operation. Besides project staff entrepreneur education experts from Finland and Sweden were conducting the simulations. Video projector was bought because the meeting room did not have one.



University of South-West Finland  
Yliopistonkatu 5  
20100  
Turku

Varausvahvistus/ Lasku

Sivu 1 ( 3 )

Invoice #1

Paid on 1.1.2017

Varausnumero 8914135  
Turvakoodi DBFF  
Agentti 24.11.2016 14.41  
ECKEROLINE.FI

**Product: Ferry Ticket**

**M/s Finlandia**

29.11.2016	Helsinki	15.30	Tallinna	17.45	Price	Total
Passengers	2 Adults				19,00	38,00

**Maksuinfo**

ALV 24%: Matkatoimistopalvelut ALV 80\$  
ALV 0%: Lämpöpalvelut, kansainvälinen liikenne ALV 71,3\$, 71,11\$

Eckerö Line Ab Oy  
PL 307, Länsisatama 2 krs  
Fin-00181 Helsinki  
Alv numero: FI09676824  
y-tunnus: 0967682-4

puh. 06000 4300  
(1,75e/vastattu puhelu+pvm)

Matkaperuutukset sekä asiakaspalautteet myös +358 9 2288 544 (pvm)

**ALV erittely**

Veron peruste ALV määrä ALV %

Price	38,00 EUR
VAT	0,00 EUR
Total	38,00 EUR
To be paid	38,00 EUR

Parkkiautojen lähtöselvitys päättyy 45 min. ennen lähtöä. Muiden asiakkaiden laivaan nousu päättyy 30 min. ennen lähtöä.

Pyydämme maksaessa käyttämään viitenumeroa, viestikentän tiedot eivät välity maksun saajalle. Pidätämme oikeuden perua varaukset, joita ei ole maksettu eräpäivään mennessä.

Matka- ja peruutusehdot [www.eckeroline.fi/matkaehdot](http://www.eckeroline.fi/matkaehdot).  
Lähtöselvityksessä on esitettävä maksukuitti. Mikäli on käytetty verkkopankkia pitää kuitissa olla arkistointitunnus.

Invoice # 2

Reimbursement for the employee on 14.12.2016

KAARDIMAKSE KVIITUNG  
Terminal  
MERESUU RECEPTION 2  
KARVA-JÖESUU, KJA 48A  
Terminal: 37478662 Reg: 11693733 Kassa: 832  
Maksekaart  
International VISA  
Al: Visa Credit  
AID: 400000000101001  
PAN: \*\*\*\*\*5135  
CID: 40 TC: B0D407E25E88AFC  
TVR: 000000000 TSI: F000 CVR: 440502  
UPN: 1FC3486 TT: 00 AIP: 3C00 AT: 0026  
**TEHING**  
Kviitung: 000001 Alg: 01.12.2016-06:29:06  
Autoris. nr: 401603 T1  
Summa: **98,00 EUR**  
**TEHING TEOSTATUD**  
PIN KONTROLLITUD

+372 35 79621  
w.meresuu.ee

MERESUU  
SPA & HOTEL

University of South-West Finland  
Yliopistonkatu 5  
20100  
Turku

Arve nr. **252260**  
Kuupäev: **01.12.2016**  
Tuba: **0504**  
Lk.: **1/1**  
Ref.No.

J5	Unit EUR	Kogus	Deebet EUR
29.11.2016 Accommodation	49,00	1	49,00
30.11.2016 Accommodation	49,00	1	49,00
Price			89,91
VAT 9%			8,09
<b>Total</b>			<b>98,00</b>
			EUR
Paid 01.12.2016 Visa Card			98,00
<b>Kuulub tasumisele</b>			<b>0,00</b>
			EUR

Täname külastuse eest!

Invoice printed by : Ivanov, Vladislav

SPA Tours OÜ  
Tallinna mnt 15  
Kuressaare, Saaremaa 93811  
Reg. nr. 11693733  
KMKR nr: EE101320728

SWEDBANK AS  
EE282200221065252902  
SWIFT kood/BIC: HABAEEX

Invoice # 3

Reimbursement for the Employee on 17.3.2017

HYVÄÄ MATKAA!  
TRÉVLIG RESA!



Kertalippu  
Enkelbiljett  
HELSINKI  
HELSINGFORS

1 x Aikuihen Vuxen  
3,20€

Voimassa/Giltig:

**11.03.17 18:49**

01 81 2 Nobina Finland Oy

11.03.17 17:29

785 3 Nro: 772

Alv 10,00% moms 0,29€

HSL Y-tunnus 2274586-3

R. 100, 00077 HSL (www.hsl.fi)



Kertalippu  
Enkelbiljett  
HELSINKI  
HELSINGFORS

Aikuihen Vuxen 2,90 e

Voimassa/Giltig:

**11.03.2017 13:41**

Kappin terminaalii HSL/HRT 11.03.2017 12:31

4040 0062 152711165

alv 10,00% moms 0,25 e

HSL Y-tunnus 2274586-3

HRT FO-nummer 2274586-3

Invoice #4  
Paid on 14.12.2016

Page 1



UNIVERSITY OF SOUTH-WEST FINLAND  
YLIOPISTONKATU 5  
20100  
TURKU

**INVOICE**

Invoice Date 01.12.2016 Invoice No. 286692 Customer ID 52122

Our Reference 53308134 Our Responsible Ellen M.

Your reference Your Responsible

**Terms of Payment**

Due Date 16.12.2016 Penalty Interest 12 % Notification Time

Objections against this invoice shall be presented within 8 days

Description	Quantity	Total
Ferry Ticket Ms. Lahtinen/ Tallinn-Helsinki 1.12.2016	1	70.00 EUR
<b>Total</b>		<b>70.00 EUR</b>

Net	VAT Margin	Tax	Gross
70.00	0 %	0	70.00 EUR
<b>Total</b>		<b>0</b>	<b>70.00 EUR</b>

Including fuel surcharge: 0 EUR  
0% tax according to EU Directive 2006/112/EC article 148  
Marginal tax applied on external service article

Payment reference	Due Date	Total
917000521222866924	16.12.2016	70.00 EUR

Bank	SWIFT	IBAN
TALLINK SILJA OY	NDEAFIHH DABAFIHH OKOYFIHH	FI8423331800002810 FI4280001501176276 FI3457100420066490

PL 100  
00181 HELSINKI Finland  
Phone: 0600 157 00  
Net service ID: TE003701142967  
Domicile: ESPOO, FINLAND Business ID: 0114296-7 VAT: FI01142967

Invoice # 5  
Paid on 12.12.2016

**FROM:**

SÖDERMALM CONSULTING GROUP

RINGVÄGEN 22  
118 53  
STOCKHOLM

**TO:**

UNIVERSITY OF SOUTH-WEST FINLAND

YLIOPISTONKATU 5  
20100  
TURKU

# INVOICE

INVOICE NO. 208027 INVOICE DATE : 1.12.2016 PAYMENT DUE : 31.12.2016 AMOUNT DUE : 4440.00

ITEM	DESCRIPTION	PRICE	TAXES	TOTAL
SPEAKER FEE	MR STEVE SMITH BUSINESS CAMP 30.11.2016	3000.00	240.00	3240.00
TRAVEL & ACCOMMODATION	STOCKHOLM-NARVA-STOCKHOLM	1200.00	0.00	1200.00
All prices in €.			Subtotal	4200.00
			Taxes	240.00
			Paid to Date	0.00
			To Be Paid	4440.00

Invoice # 6  
Paid on 29.12.2016

Electronics AS



UNIVERSITY OF SOUTH-WEST FINLAND  
YLIOPISTONKATU 5  
20100  
TURKU

INVOICE

Date	30.11.2016
Myyjän Y-tunnus	
Viiteenne	
Viiteemme	
Huomautuksia	
Laskun yhtäystieto	Tilausnumero

VERKKOPALVELU: [www.paprika-penkka.fi/palvelu](http://www.paprika-penkka.fi/palvelu)  
KIRJALUTUMISTUNNUS: P9518.03-16-F861-C5B5

Title	Price	VAT %	VAT	Total
Order Number 66831				
Video projektor	792,00	24,00	190,08	982,08
Other Equipment	16,00	24,00	3,60	19,60

Laskua maksettavana on etädottoisesti käytettävä laskun viitenumero

Due date	Reference number	VAT	Without VAT	Total
31.12.2016	95111511723495	193,68	807,00	1 000,68

Invoice # 7

Reimbursement for employee on 14.12.2016

Tel. +372 35 79600, Fax +372 35 79621  
sales@meresuu.ee www.meresuu.ee

**MERESUU**  
SPA & HOTEL

University of South-West Finland  
Yliopistonkatu 5  
20100  
Turku

Invoice Copy

Arve nr. **252260**  
Kuupäev: 01.12.2016  
Tuba: 0504  
Lk.: 1/1  
Ref.No.

Kuupäev	Kirjeldus	Unit EUR	Kogus	Deebet EUR
30.11.2016	Venue Rent	350,00	1	350,00
01.12.2016	Venue Rent	350,00	1	350,00
Price				642,20
VAT 9 %				57,80
Total				700,00
				<b>EUR</b>
Paid				
01.12.2016	Visa Card			
Kuulub tasumisele				<b>0,00</b>
				<b>EUR</b>

Täname külastuse eest!

Invoice printed by : Ivanov, Vladislav

SPA Tours OÜ  
Tallinna mnt 15  
Kuressaare, Saaremaa 93811  
Reg. nr. 11693733  
KMKR nr:EE101320728

SWEDBANK AS  
EE282200221065252902  
SWIFT kood/BIC: HABAEE2X



## Eligibility Exercise – Answers

General ledger will most likely provide more information, especially on who is travelling. Therefore it is an essential part of justifying the eligibility of costs. In some cases it can also serve as proof of payment. In general, as this was only a sample some of the (missing) information might be with other invoices that belong to this report. So it is not required to annex the agenda of the meeting to each individual invoice, it is enough if it is annexed e.g. to travel claim.

INVOICE	BL	SUPPORTING DOCUMENTS NEEDED / ELIGIBILITY FOR THE PROJECT REPORT	OTHER REMARKS
1 Eckerö Line	Travel	programme / minutes of the event, proof of payment, proof of who is travelling <b>not eligible:</b> date of payment outside this reporting period (however, this is eligible in the next report)	Who is travelling? Boarding passes might be requested by FLC, although Programme does not request those.
2 Meresuu	Travel	programme / minutes of the event, proof of payment, proof of who is travelling <b>eligible</b>	Same as above
3 HSL	Travel	<b>not eligible:</b> outside reporting period	random ticket
4 Tallink	Travel	programme / minutes of the event, proof of payment <b>eligible</b>	There needs to be some proof
5 Södermalm Consulting Group	External expertise and services	proof of delivery of service/result of the work (= e.g. presentation), contract or written agreement, proof of payment <b>eligible</b>	In case the speaker fee is part of a more extensive & expensive contract, also the public procurement process must be documented (announcement, selection, award). The actual contract is a key element here.
6 Electronics AS	Equipment	documented selection process, proof of payment, calculation method for depreciation (if applicable) <b>not eligible:</b> bought without prior approval of the Programme (in this example case they did not even have budget for video projector)	Leasing of the video projector would have been eligible in BL External expertise and services as part of cost for organising the student camp.
7 Meresuu	External expertise and services	list of participants, written agreement, proof of payment <b>eligible</b>	in this case the proof of payment is needed for the travel/expenses claim, which includes the visa card payment