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Actual costs and unit costs

The grant is calculated on the basis of **Actual costs** for the budget headings *Equipment* and *Subcontracting*, and of **Unit Costs** for the budget headings *Staff costs*, *Travel costs* and *Costs of stay*



Actual costs – Expenses actually incurred

**Need to be duly documented and justified with the
corresponding level of cost incurred**



Unit costs

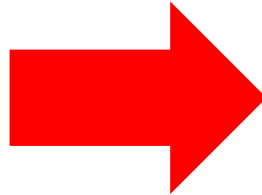
- Fixed contribution (not fractioned) multiplied by number of units
- "Triggering event" ➔ **activities** implemented/outputs produced
- No need to justify level/amount of costs incurred
- Activities implemented during the eligibility period
- In case of financial control/audit ➔ declared unit costs supported with proof demonstrating that activities implemented
- *If activity/output not accepted (e.g. not supported by concrete evidences) no corresponding unit costs is granted*



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Travel costs and Costs of stay

Distance calculator:
http://ec.europa.eu/dgs/education_culture/tools/distance_en.htm



UNIT COSTS FOR TRAVEL AND COSTS OF STAY

THESE UNIT COSTS ARE NOT APPLICABLE FOR THE "SPECIAL MOBILITY STRAND"

TRAVEL COSTS⁸

Travel distances must be calculated using the distance calculator supported by the European Commission:
http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm

The beneficiary must identify the distance of a one-way travel to calculate the amount of the EU grant that will support the round trip. Financial support will be provided only for travels that are directly related to the achievement of the objectives of the project.

Distance band	Unit cost per participant
Between 100 and 499 KM	180 EUR
Between 500 and 1999 KM	275 EUR
Between 2000 and 2999 KM	360 EUR
Between 3000 and 3999 KM	530 EUR
Between 4000 and 7999 KM	820 EUR
8000 KM or more	1100 EUR

COSTS OF STAY⁹

Costs of stay are based on the duration of the activities of the participants.

STAFF	Unit cost per day per participant	STUDENT	Unit cost per day per participant
Up to the 14 th day of activity +	120 EUR	Up to the 14 th day of activity +	55 EUR
Between the 15 th and the 60 th day of activity +	70 EUR	Between the 15 th and the 60 th day of activity	40 EUR
Between the 61 st day of activity and up to 3 months	50 EUR	Between the 61 st day of activity and up to 3 months	Not Eligible



Travel costs and Costs of stay

- ✓ The existence of a formal contractual relationship between the employee and the beneficiary institutions is required in order to participate to any travel
- ✓ The unit costs to be applied are calculated taking into account the following variables: the travel distance (for travel costs) and the duration in days (for costs of stay)



Travel costs and Costs of stay

Supporting documents

- **Justification for the following elements:**
 - Journeys actually took place
 - Journeys connected to specific and identifiable project-related activities
 - The existence of a formal contractual relationship between the employee and the beneficiary institutions is required in order to participate to any travel

- **Reporting documents:**

INDIVIDUAL TRAVEL REPORT

+

Supporting documents (*e.g. travel tickets, boarding passes, invoices, receipts, proof of attendance in meetings and/or events (Certificate of Attendance), agendas, tangible outputs/products, minutes of meetings, list of participants, verified copy of business trip order*)



Staff Costs CBHE units

UNIT COSTS FOR STAFF

PROGRAMME COUNTRIES

	Manager	Teacher/Trainer /Researcher	Technician	Administrative staff ⁵
<i>AMOUNTS IN EURO PER DAY</i>				
Denmark, Ireland, Luxembourg, Netherlands, Austria, Sweden, Liechtenstein, Norway	294	241	190	157
Belgium, Germany, France, Italy, Finland, United Kingdom, Iceland	280	214	162	131
Czech Republic, Greece, Spain, Cyprus, Malta, Portugal, Slovenia	164	137	102	78
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia, former Yugoslav Republic of Macedonia, Turkey	88	74	55	39

PARTNER COUNTRIES

	Manager	Teacher/Trainer /Researcher	Technician	Administrative staff ⁵
<i>AMOUNTS IN EURO PER DAY</i>				
Israel	166	132	102	92
Albania, Argentina, Bosnia and Herzegovina, Brazil, Chile, Colombia, Kosovo ⁶ , Lebanon, Libya, Mexico, Montenegro, Peru, Serbia, Territory of Ukraine as recognised by international law, Thailand, Uruguay, Venezuela	108	80	57	45
Afghanistan, Azerbaijan, Bolivia, China, Costa Rica, Ecuador, El Salvador, Georgia, Guatemala, Iran, Iraq, Jordan, Kazakhstan, Morocco, Palestine ⁷ , Panama, Paraguay, South Africa, Territory of Russia as recognised by international law	77	57	40	32
Algeria, Armenia, Bangladesh, Belarus, Bhutan, Burma/Myanmar, Cambodia, Cuba, (DPR) Korea, Egypt, Honduras, India, Indonesia, Kyrgyzstan, Laos, Malaysia, Maldives, Moldova, Mongolia, Nepal, Nicaragua, Pakistan, Philippines, Sri Lanka, Syria, Tajikistan, Tunisia, Turkmenistan, Uzbekistan, Vietnam, Yemen	47	33	22	17





Staff costs

- **Performing tasks necessary to achievement of the project**
- **Formal employment relationship**

Each unit cost corresponds to an amount in Euro per working day per staff

- **Categories: Managers/Researchers, Teachers and trainers/Technical staff /Administrative staff**
- **Staff category to be applied will depend on the work to be performed in the project and not on the status or title of the individual**



Staff costs

The applicable staff categories to be applied are the following:

- ✓ **Managers** (including legislators, senior officials and managers) carry out top managerial activities related to the administration and coordination of project activities.
- ✓ **Researchers, teachers and trainers (RTT)** typically carry out academic activities related to curriculum/training programme development, development and adaptation of teaching/training materials, preparation and teaching of courses or trainings.
- ✓ **Technical staff** (including technicians and associate professionals) carries out technical tasks such as book-keeping, accountancy, in-house translation activities.
- ✓ **Administrative staff** (including office and customer service clerks) carries out administrative tasks such as secretarial duties. Students can work for the project and can be considered as administrative staff, provided that they have signed a work contract with a consortium beneficiary institution.



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Staff costs

**One working day defined according to applicable national legislation/
institutional practice.**

**Declared working days per individual MAY NOT exceed 20 days per month or 240
days per year**



Staff costs

Supporting documents

- **JOINT DECLARATION** - for each person employed separately for each staff category
- **TIME-SHEETS** (attached to each Joint declaration), indicating number of days worked for corresponding month/year, description of tasks , outputs produced and related work package for each staff category
- The existence of a formal contractual relationship between the employee and the employer – verified copy of work contract ...
- Any material evidence allowing to verify that the declared workloads correspond to actual activities/outputs (e.g. attendance lists for lectures given, tangible outputs / products, salary slips, etc.).



Exchange rate

All payment requests including the underlying financial statements should be submitted in Euros.

Project currency rate can be checked:

http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/index_en.cfm

applicable:

- on the month of the receipt of the first pre-financing for all costs incurred until the second pre-financing is received and
- on the month of the receipt of the second pre-financing for all costs incurred until the end of the project.

As specified in Article II.19.4 of the Agreement, exchange losses are not considered eligible and exchange gains do not need to be reported.



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Real costs **EQUIPMENT**

- **Relevant to the objectives of the project**
- **In case of changes of quantity of equipment without changing a type staying within the budget - inform your coordinator - NO NEED OF AUTHORIZATION FROM EACEA, in case of changing of type or items in the list of equipment – inform your coordinator- AUTHORIZATION FROM EACEA**



Real costs **EQUIPMENT**

Supporting documents

- Invoice(s), agreements, act of executed services and bank statement(s) for all purchased equipment
- Proof that the equipment is recorded in the inventory of the institution.

All documents should be both in national and English languages



Real costs **SUBCONTRACTING**

Implementation of specific tasks, by third party, to which a contract is awarded by one/several beneficiaries

Specific, time-bound, project-related tasks which cannot be performed by Consortium members. It includes self-employed / free-lance experts

Examples (provided that not carried out by beneficiaries' staff):

- Evaluation activities/auditing (Audit Certificate on Financial Statement)
- Printing, publishing and dissemination activities
- Web design and maintenance
- Logistic support for the organisation of events

Not foreseen in the application/budget? - Prior written authorisation from Agency



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Subcontracting Supporting documents

- Invoices, subcontracts/agreements, consignment, act of executed services and bank statements – **both in national and English languages**
- Travel activities of subcontracted service provider: copies of travel tickets, boarding passes, invoices and receipts



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QUESTIONS??? 😊