



# Erasmus+ Capacity Building in the field of Higher Education

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## **PROJECT MANAGEMENT**

**PART C – BUDGET**  
(STAFF, TRAVELS, COSTS OF STAY)

*Grant Holders' Meeting Brussels, 27-28 January 2020*

- Part A – Introduction
- Part B – Project Management
- Part C – Budget (staff, travels and costs of stay)
- Part D – Budget (equipment and subcontracting)
- Part E – Changes to the Agreement
- Part F – Reporting

## **Part B - Staff, travels and costs of stay**

**1. BUDGET OVERVIEW**

**2. STAFF COSTS**

**3. TRAVEL COSTS AND COSTS OF STAY**

## Budget overview: basic principles

<b>Unit costs</b>	<b>Staff</b>	<b>Max 40% of total eligible costs</b>
	<b>Travel</b>	<b>No threshold</b>
	<b>Costs of stay</b>	<b>No threshold</b>
<b>Actual costs</b>	<b>Sub-contracting</b>	<b>Max 10% of total eligible costs</b>
	<b>Equipment</b>	<b>Max 30% of total eligible costs</b>
	<b>Exceptional costs</b>	<b>No threshold</b>

## **TO BE or: ELIGIBLE costs**

- **Incurred by the beneficiaries during the eligibility period**
- Foreseen in the **application/budget**
- In connection with action/necessary for **project implementation**
- **Identifiable, verifiable, recorded** in the accounting records
- Comply with **requirements of tax/national legislation**
- Reasonable, complying with **sound financial management**  
(economy and efficiency)

## **NOT TO BE: INELIGIBLE costs**


- *equipment such as: furniture, motor vehicles, alarm systems*
- *costs linked to the purchase of real estate*
- *activities not in project beneficiaries' countries (Annex IV), unless prior authorisation*
- *Exchange losses*
- *in kind contribution*
- *excessive expenditure*
- *deductible VAT*

## Unit Cost - definition

Fixed contribution multiplied by number of units,  
based on "Triggering events" (activities/outputs)

**Declared unit costs** → **proofs of activities implemented**



Grant management cycle	UNIT COST	ACTUAL COSTS
Grant allocation	Based on <u>estimated work programme</u>	Based on the <u>estimated budget</u>
<p style="text-align: center;">↓</p> Grant Implementation	Beneficiary's own <b>FINANCIAL "RECIPE"</b> 	Record <u>costs actually incurred</u>
<p style="text-align: center;">↓</p> Justification of the Grant	Based on <u>activities actually implemented</u>	Based on <u>costs actually incurred</u>



## Staff Costs

**Contribution** to beneficiary institutions for Staff\* performing tasks necessary to achieve the objectives of the project

**Unit cost** = amount in Euro per working day per staff (not linked to the actual level of remuneration in the salary slip)

**Calculation** ➡ 3 variables: staff category, country, number of days

**a) Categories:** Managers, Researchers/Teachers/Trainers, Technical, Administrative ➡ *nature of work performed, not status of individual*

**b) Country** in which staff is employed, independently of where tasks are executed

**c) Number of days proportioned to the work carried out => *can not exceed 20 days per month or 240 days per year***

## Staff Costs - Example

*A staff employed in Lithuania performing teaching activity for 3 days:*



*222 Euro (3 unit costs of 74 Euro each)*

*One working day according to national legislation (7 to 8 hours)*

*In principle max. 20 days/month or 240 days/year*

## Staff Costs – Employment contracts

**MUST be :** in line with national legislation  
individuals employed/assigned in «beneficiaries» listed in the Grant Agreement

**Individuals :** employed or assigned

**Employed:** employment contract

**Assigned:** self-employed person or secondment  
(civil contract, a free-lance contract, an expert contract, a service contract etc )

**Conditions:** - the person works under conditions similar to those of an employee  
- the result of the work belongs to the Institution  
- the costs are similar to staff with employment contract within the institution

## Supporting Documents

### Staff Costs

- *Joint Declaration (EACEA template)*
- *Time-sheets (EACEA template)*
- Proof of formal contractual relationship
- Evidence justifying workload and activities/outputs (e.g. attendance lists , tangible outputs / products)

To keep with project accounts

***To send with Final Financial statement:***

Any prior authorisation from the Agency



# JOINT DECLARATION (1/2)

**JOINT DECLARATION**

**Ref. No.** ..... **Project No.** .....

The reference number must correspond to the progressive numbering indicated in the financial statements of the final report

**FROM** .....  
 Hereinafter "the Institution"\*

**AND** Name: .....  
 Address: .....  
 .....  
 Hereinafter "the Staff member"\*

**THE INSTITUTION AND THE STAFF MEMBER HEREBY CERTIFY THAT:**

1. The Institution is a member of the partnership for the above-mentioned project.
2. The Staff member is either:
  - employed by the Institution YES/NO
  - or
  - a natural person \*\* assigned to the project on the basis of a contract against payment YES/NO
3. The Institution and Staff member agree that the Staff member has worked on this project and performed the following duties during the project's eligibility period.

	<i>dd/mm/yy</i>		<i>dd/mm/yy</i>
<b>FROM</b>		<b>TO</b>	

Please describe the outputs produced (short overall indication since detailed information has to be given in the accompanying time-sheet):

.....

.....

.....

## JOINT DECLARATION (2/2)

4. Please complete the following information.

Staff category (Manager / Researcher, Teacher, Trainer / Technician / Administrative staff)	
Country of the Institution	
Number of days worked and charged to the project (according to time-sheet)	

5. This declaration does not alter in any way the employment conditions/assignment already existing between the Institution and the Staff member and is established solely for the purpose of justifying the Staff costs that the Institution will charge to the Erasmus+ Capacity Building in Higher Education grant.

Done in .....

Date .....

Name .....

Function .....

Institution .....

Staff member name .....

Signature and Stamp of the Institution

Signature of the Staff member

*\*The declaration must be signed by the person concerned, then signed and stamped by the person responsible in the Institution where this person worked for the project. The Institution must be a member of the partnership.*

*\*\* A natural person (individual) can be assigned to the action also on the basis of e.g. a civil contract, a free-lance contract, an expert contract, a service contract with self-employed person ("in house consultant) or a secondment to the Institution against payment. The costs of such natural persons working under the action may be assimilated to the costs of personnel, if:*

- (i) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed); and*
- (ii) the result of the work belongs to the Institution (unless exceptionally agreed otherwise); and*
- (iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract within the institution*



European  
Commission

# TIMESHEET

<b>Add Row</b>	<b>Delete Row</b>	<b>PROJECT TIMESHEET</b>
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<b>Project number :</b>	
<b>Surname :</b>	
<b>First Name :</b>	
<b>Institution :</b>	
<b>Country :</b>	
<b>Position :</b>	
<b>Staff Category :</b>	

Year	Month	Number of Days	Work Package	Description of tasks performed and outputs produced


<b>Total days:</b>	<b>0</b>
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Signature of the staff member :

Signature of the person responsible in the institution (where the staff member is employed) :

\_\_\_\_\_

\_\_\_\_\_

## Travel Costs and Costs of Stay

Travel/stay for staff/students participating in eligible activities related to the achievement of the project

Calculation: 3 variables ➡ travel distance (travel costs), duration (costs of stay) and type of participant (staff/student)

### **Staff**

- Under contract with beneficiary
- Travels intended for the activities listed in the E+ Programme Guide
- Duration: Max. 3 months

### **Students**

- Registered under beneficiary institutions
- Duration: Min. 2 weeks – Max. 3 months (Max. 1 week for short term activities linked to the management of the project)

**Eligible activities** ➡ *Erasmus+ Programme Guide (CBHE section)*





## Travel costs

*Travel from home institution to venue of activity  
(project beneficiaries' countries)*

Travel distance calculator:

[http://ec.europa.eu/programmes/erasmus-plus/tools/distance\\_en.htm](http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm)

**Calculation** ➡ unit cost corresponding to applicable distance band

7 distance bands (see Erasmus+ Programme Guide - CBHE section)

## Examples

### CASE 1

Participant from Madrid (ES) takes part in activity in Rome (IT)

Madrid - Rome (1365 Km): unit cost (distance band 500/1999 Km): 275 €

### CASE 2

Participant from Madrid takes part in activities first in Rome and then in Kiev (circular travel)\*

Madrid - Rome (1365 Km): unit cost (distance band 500/1999 Km): 275 €

+

Rome - Kiev (1680 Km): unit cost (distance band 500/1999 Km): 275 €

= 550€

## **Exceptional Costs** (financed under actual costs)

### → **EXPENSIVE TRAVEL COSTS OF PARTICIPANTS**

If for a specific travel, the UC contribution represents less than 65% of the actual/real travel costs, financial support under the budget heading "exceptional costs" can be claimed. This financial support is limited to a maximum of 80% of the actual/real costs

#### **Example:**

13-17 Feb 2019 ➡ Almaty (KZ) – Plovdiv (BG)  
Distance in km (distance calculator) ➡ 4.197 km  
Cost of flight: 1.321€  
Unit cost: 820€ (less than 65% of actual cost of flight, which is 858,65€)  
Exceptional cost (replacing unit cost) ➡ 1.056,80€ (= 80% of the actual cost of flight)

**As all other budget headings, "Exceptional costs" can be increased without amendment by up to 10% as compared to the amount mentioned in the G.A. Any other circumstances (including where no Exceptional costs have been foreseen) will require an amendment**



## Costs of stay

Staff/students activities outside city of their home institution

### Calculation:

number of days of activities (including travel) = Number of unit costs

Unit costs for **staff**  $\neq$  unit costs for **students**

Staff	120 €	70 €	50 €
DAYS	Up to 14 <sup>th</sup> day	15 <sup>th</sup> – 60 <sup>th</sup>	61 <sup>st</sup> – 3 months
		15 <sup>th</sup> – 90 <sup>th</sup>	
Students	55 €	40 €	

## Examples

**A staff (Paris):** activity in Brussels during 2 days (inc. travel)

➡ **Max. 2 unit costs of 120 € (TOTAL: 240 €)**

**A staff (Paris):** activity in Brussels during 20 days (inc. travel)

➡ **Max. 14 unit costs of 120 € + 6 unit costs of 70 € (TOTAL: 2.100 €)**

**A student (Paris):** activity in Berlin during 22 days (inc. travel)

➡ **Max. 14 unit costs of 55 € + 8 unit costs of 40 € (TOTAL: 1.090 €)**

## Supporting Documents

### Travel and Costs of Stay

- *Individual Travel Report (EACEA templates) + Supporting documents*
  - (e.g. travel tickets, boarding passes, invoices, receipts, proof of attendance in meetings, agendas, tangible outputs/products, minutes)\*
- \*Non-exhaustive list*

### Exceptional costs

Proof of the actual cost of the travel

To keep with project accounts

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# Erasmus+ Capacity Building in the field of Higher Education

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**Any Questions?**

Contact our team:

[EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu](mailto:EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu)

**Don't forget to mention your project number!**