



Financial Management of the Grant

609939-EPP-1-2019-1-BE-EPPKA2-CBHE-JP

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Implementation period of the agreement + reporting and pre-financing

- 15/01/2020 > 14/01/2023
- Maximum grant 973 240 EUR
- Reporting period 1: month 1 > month 18
- Reporting period 2: month 1 > last month of the action

A request for the second pre-financing should be submitted within 6 months following the end of the first reporting period.

Budget

- 10% flexibility between budget items
- Eligible costs: costs actually incurred by the beneficiary during the eligibility period
 - 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)

Actual costs

- The grant is calculated on the basis of **actual costs** for the budget headings **equipment** and **subcontracting**
- Expenses actually incurred need to be duly documented
- Exchange rate:
 - Requests for payment and financial statements must be in euros.
 - Beneficiaries with general accounts in a currency other than the euro must convert costs incurred in another currency into euros at the average of the daily exchange rates published in the Official Journal of the European Union, determined over the corresponding reporting period, available at: <http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>
 - If no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, conversion must be made at the average of the monthly accounting rates established by the Commission and published on its website (https://ec.europa.eu/info/funding-tenders/how-eu-funding-works/information-contractors-and-beneficiaries/exchange-rate-inforeuro_en), determined over the corresponding reporting period
 - Beneficiaries and affiliated entities with general accounts in euros must convert costs incurred in another currency into euros in accordance with their usual accounting practices.
- VAT:
 - VAT can only be claimed if it cannot be recovered by a beneficiary
 - If VAT is claimed under the project, in case of sampling of supporting documents, the Agency/Auditor will request an official document from national tax authorities stating that the institution concerned can not recover VAT
 - For partner countries > VAT exemption certificate

Actual costs - Equipment

- Equipment > exclusively for the Partner Country Higher Education Institutions. Purchased and installed not later than 12 months before the end of the project.
- Equipment as described in the application, if different > it should be in compliance with the project and prior authorisation from the agency is needed
- Supporting documents:
 - Invoices and bank statements (order forms, pro-forma invoices, quotations or estimates are not considered as proof of expenditure)
 - Proof that the equipment is recorded in the inventory of the institution
 - When the threshold of 25 000 EUR is exceeded and below 134 000 EUR, documentation on tendering procedure and three quotations from different suppliers.
 - Beneficiaries may not split the purchase of equipment into smaller contracts below the threshold
- Declared costs > identifiable and verifiable > recorded in accounting system of beneficiary
- Purchase of equipment: VAT > exemption certificate
- Total purchase cost of the equipment will be taken into account (no depreciation)
- Erasmus+ sticker

Actual costs - Subcontracting

- Subcontracting refers to the implementation of specific tasks being part of the action, by a third party, to which a service contract has been awarded by one or several beneficiaries.
- Tasks to be subcontracted must have been identified in the proposal (based on relevant supporting information, along with clear reasons why the task cannot be carried out by the beneficiaries) and the estimated amount entered in the budget.
- Examples:
 - Evaluation activities/auditing
 - IT courses, Language courses
 - Printing, publishing and dissemination activities
 - Translation services
 - Web design and maintenance

Not foreseen in the application? → Prior authorisation from Agency

!! Tasks that cannot be performed by Beneficiaries • NO project-management related tasks !!

Actual Costs - Subcontracting

- Supporting documents:
 - Invoices, subcontracts and bank statements
 - In case of travel activities of the subcontracted service provider, copies of travel tickets, boarding passes, invoices and receipts.█
 - When the threshold of 25 000 EUR is exceeded and below 134000 EUR, documentation on the tendering procedure and three quotations from different suppliers
 - Tangible outputs/products
- Declared costs > identifiable and verifiable > recorded in accounting system of the beneficiary
- VAT exemption certificate for PC

Unit costs

- Financial reporting for budget items based on unit costs – **staff costs, travel costs and costs of stay**
- Beneficiaries will have to **prove that the activities have been actually and properly implemented and/or that the expected outputs have been produced** but they will **not have to justify the level of spending**

Unit costs – staff costs

- Unit costs > taking into account following variables: type of staff category, the country in which the staff member is employed and the number of days worked for the project.
- The 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 categories:**
 - Managers: carry out top managerial activities related to the administration and coordination of project activities
 - Researchers, Teachers and Trainers: 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: carries out technical tasks.
 - Administrative staff: 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.

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

Unit costs – staff costs

- **Supporting documents:**
 - The existence of a formal contractual relationship
 - Employment contract > translation
 - Joint declaration
 - Signed by person performing the activity + person responsible in the institution
 - Time-sheets
 - Signed by person performing the activity + person responsible in the institution
 - Salary slips for the period mentioned on the time-sheets
 - Any material evidence allowing to verify that the declared workloads correspond to actual activities/outputs

Unit costs – travel costs

- This budget heading contributes to the costs of travel and stay for staff and students participating in the activities directly related to the achievement of the project.
 - from the place of origin (home institution of the partnership) to the venue of the activity and return (including visa fee, related insurance, travel insurance and cancellation costs if justified)
- Unit costs > taking into account following variables: travel distance (for travel costs) and the duration in days (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.

Unit costs – travel costs

- Supporting documentation:
- Prove/justify that the journeys actually took place, the journeys are connected to specific and clearly identifiable project-related activities
 - A duly filled-in Travel Report
 - As annex to prove that the activity took place:
 - In general: attendance list, agenda, tangible outputs/products, minutes of meetings
 - Per person: travel tickets (invoice), boarding passes, receipts, hotel receipt

Unit costs – travel costs

Distance calculator

- The grant is calculated by applying for each travel the unit cost corresponding to the applicable distance.
 - Travel distance of a one-way travel (home institution – venue of the activity) using the distance calculator supported by the European Commission

http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm

A print-out of the calculated distance should be enclosed to each Travel Report

Each unit cost will contribute to the cost of travel for the round trip, regardless of the expenses actually incurred.

Unit costs – travel costs

- Costs of stay
 - Subsistence, accommodation, local and public transport such as bus and taxi, personal or optional health insurance
 - Unit costs for staff are different from unit costs of students
 - Each unit cost corresponds to a fixed amount in Euro per day per participant

Unit costs – travel costs

- Costs of stay

Calculation:

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

Unit costs for staff ≠ unit costs for students

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

Overview of supporting documents per budget heading

Reimbursement basis	Budget Headings	Documents to retain with project accounts	Documents to be sent with the Final report
ACTUAL COSTS	<i>Equipment</i>	<ul style="list-style-type: none"> ▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Proof that the equipment is recorded in the inventory of the institution 	<ul style="list-style-type: none"> ▪ Invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency
	<i>Subcontracting</i>	<ul style="list-style-type: none"> ▪ Subcontracts ▪ Invoices ▪ Bank statements ▪ Tendering procedure for expenses exceeding 25.000€ ▪ Tangible outputs/products* 	<ul style="list-style-type: none"> ▪ Subcontracts, invoices and three quotations from different suppliers for expenses exceeding 25.000€ ▪ Any prior authorisation from the Agency
UNIT COSTS	<i>Staff</i>	<ul style="list-style-type: none"> ▪ Formal employment contract ▪ Staff convention ▪ Time sheets ▪ Salary slips* ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings* 	<ul style="list-style-type: none"> ▪ No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency
	<i>Travel and Costs of Stay</i>	<ul style="list-style-type: none"> ▪ Individual Travel Report (ITR) ▪ Invoices, receipts, boarding passes* ▪ Agendas* ▪ Attendance / Participant lists* ▪ Tangible outputs/products* ▪ Minutes of meetings* 	<ul style="list-style-type: none"> ▪ No supporting documents should be sent with the Final report, except for any prior authorisation from the Agency
<p>For all grants, a Certificate on the financial statements and underlying accounts ("Report of Factual Findings on the Final Financial Report – Type II") must be sent with the Final report (see Annex VII of the Agreement).</p>			

Staff costs

Unit costs for staff Programme countries

	Manager	Teacher/Trainer/Researcher/ Youth worker	Technician	Administrative staff ²⁰⁶
	B4.1	B4.2	B4.3	B4.4
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, Republic of North Macedonia, Serbia, Slovakia, Turkey	88	74	55	39

Partner countries

	Manager	Teacher/Trainer/ Researcher	Technician	Administrative staff ²⁰⁷
	B4.1	B4.2	B4.3	B4.4
Israel	166	132	102	92
Albania, Angola, Antigua and Barbuda, Argentina, Barbados, Bosnia and Herzegovina, Brazil, Chile, Colombia, Comoros, Cook Islands, Dominica, Gabon, Grenada, Republic of Côte d'Ivoire, Kosovo ²⁰⁸ , Lebanon, Libya, Mexico, Montenegro, Nigeria, Peru, Saint Kitts And Nevis, Saint Lucia, Saint Vincent And the Grenadines, Sao Tome and Principe, Seychelles, Thailand, Territory of Ukraine as recognised by international law, Uruguay, Venezuela, Zambia, Zimbabwe	108	80	57	45
Afghanistan, Azerbaijan, Bahamas, Bolivia, Burkina Faso, Cameroon, China, Congo, Costa Rica, Djibouti, Dominican Republic, Ecuador, El Salvador, Georgia, Guatemala, Guinea-Bissau, Haiti, Iran, Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Micronesia, Morocco, Mozambique, Namibia, Palestine ²⁰⁹ , Panama, Papua New Guinea, Paraguay, Senegal, South Africa, Surinam, Eswatini, Territory of Russia as recognised by international law, Trinidad and Tobago, Vanuatu	77	57	40	32

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>
FROM		TO	

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

.....

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

Travel costs

TRAVEL COSTS^d

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 10 and 99 KM	20 EUR
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

INDIVIDUAL TRAVEL REPORT for travel costs and costs of stayTo be filled in by each participant

In case of circular/multiple travels, please fill in separate Individual Travel Reports.

Ref. No. Project No. 609939-EPP-1-2019-1-BE-EPPKA2-CBHE-JP

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

(1) PERSONAL DATA

Surname: Forename:

Home institution:

Staff position/student year of study at home institution:

(2) TYPE OF ACTIVITY (Tick as appropriate)

STAFF	STUDENTS
<input type="checkbox"/> Teaching/training assignment	<input type="checkbox"/> Study period
<input type="checkbox"/> Training and retraining purposes	<input type="checkbox"/> Participation in intensive courses
<input type="checkbox"/> Updating programmes and courses	<input type="checkbox"/> Practical placements, internships in companies, industries or institutions
<input type="checkbox"/> Practical placements in companies, industries and institutions	<input type="checkbox"/> Participation in short term activities linked to the management of the project
<input type="checkbox"/> Project management related meetings	
<input type="checkbox"/> Workshops and visits for result dissemination purposes	

(3) DETAILS OF THE TRAVEL

PERIOD*	From (Depart date) (dd/mm/yy)	To (Return date) (dd/mm/yy)
PLACE OF DEPARTURE**	HOME INSTITUTION	
	COUNTRY	CITY
PLACE OF DESTINATION/ LOCATION OF ACTIVITY	HOST INSTITUTION	
	COUNTRY	CITY
TRAVEL DISTANCE***	Km	

*Please indicate period of travel from departure to return to place of origin

** If different from Home institution please enclose authorisation from the Agency

*** Travel distance in Km (One-way travel) using distance calculator: http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm from place of departure to location of activities**(4) DETAILS OF THE ACTIVITY**

DATES (excluding travel)	From (date):	To (date):
DESCRIPTION OF ACTIVITY(IES) PERFORMED (brief description of the activities performed)		
.....		
.....		
.....		
.....		
.....		

SIGNATURE OF THE PARTICIPANT

I hereby declare that I have been carrying out the above-mentioned activities.

Date: Signature:

Logo

- Use correct logo and disclaimers – See Agency's website: https://eacea.ec.europa.eu/about-eacea/visual-identity_en



Co-funded by the
Erasmus+ Programme
of the European Union

- Beneficiaries must inform the public, press and media of the action (internet included) and visibly indicate:

"This project has been funded with support from the European Commission. This publication [communication] reflects the views only of the author, and the Commission cannot be held responsible for any use which may be made of the information contained therein".

- In a publication the logo + the sentence mentioned above should appear on the cover or first page following the editor's mention
- If events are organized for the public, signs and posters related to the project must be displayed
- Stickers on purchased equipment

Thank you for your attention

- If you have any financial question:

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