



# **In4BTE**

## **Grant agreement VS /2019/00044**

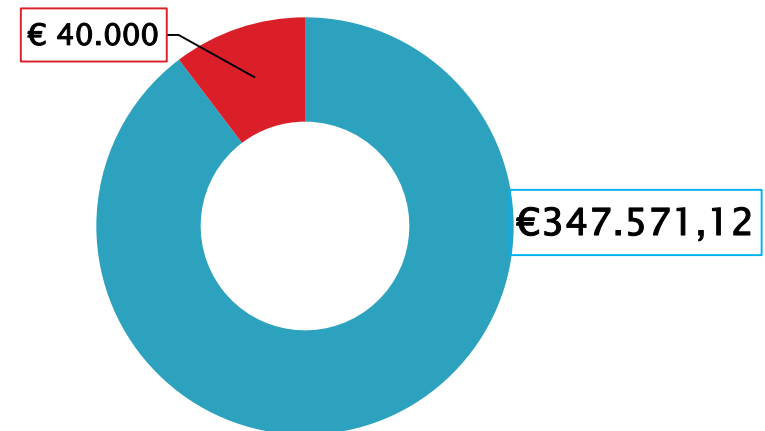
### **FINANCIAL REQUIREMENTS**

**Brussels, 16th of May, 2019**

**Ana Irazabal**  
**[aeim@asle.es](mailto:aeim@asle.es)**

# The BUDGET of action

- ❖ Project's budget : € 387.571,12
- ❖ The Union Grant maximum amount : € 347.571,12  
(89,68% of eligible costs of the action)
- ❖ Contribution with own resources: € 40.000  
(10,32% total cost of action)



# GENERAL PRINCIPLES

*Co-financing principle*

*Non cumulative award*

*No-profit principle*

# Duration of the action

The action shall run for 24 months

From 1/03/2019 to 28/02/2021



# Reporting periods

Period 1



From month a1 to month 12



**March 2019 to February 2020**

Period 2



From month a13 to month 24



**March 2020 a February 2021**



# Payment procedures



- I. First pre-financing payment of 40 % the Union Grant after the signed of agreement
- II. A second pre-financing the union grant, after to having used at least 70% of the previous financing instalment paid. (60 calendar days following the end of the first reporting period)
- III. The balance will be paid upon acceptance by the Commission of the final technical implementation report and Final Financial statement. The time limit for the Commission to make payment of balance is 90 days.



# Second pre-financing payment

Within 60 days after the closing the first period, ASLE must submit to the Commission the technical report on progress and statement on the use the previous pre-financing instalment

(for applicant and co-applicants).



# Final financial statement

Within 60 days after the closing date of action, ASLE must submit to the Commission the **final technical report** and **final financial statement**

(for applicant and co-applicants).





# GENERAL CRITERIA FOR ELIGIBILITY OF COSTS

- **Incurred during the duration** of the action
- **Indicated in the budget**
- **Necessary for the implementation** of the action
- **Identifiable and verifiable (\*)**
- **Comply with the requirements** of applicable tax and social legislation
- **Reasonable, justified and comply with the principle of sound financial management**



- (\*) *The internal accounting procedures must permit a direct reconciliation of the costs and revenue declared in respect of the action with the corresponding accounting statements and supporting documents.*
- (\*) *Documentation justifying costs must be kept for five years following the Commission's final payment (three years for low value grants).*

**Total  
eligible  
direct  
costs**

**I - Staff costs**

**II - Travel.  
Accommodations and  
subsistence allowances**

**III - Costs of  
services**

**IV - Administration  
costs**

**Total  
eligible  
indirect  
costs**

**V - Overheads**

## I - Staff costs

Permanent or temporary staff working under an employment contract with the beneficiary/ies and assigned to the implementation of the project

### Costs assimilated to staff cost

The costs of natural persons working under a contract with the beneficiary other than an employment contract may be assimilated to such costs of personnel, provided that the following conditions are fulfilled:

1. the person works under conditions similar to those of an employee.
2. the costs are not significantly different from the costs of staff performing similar tasks under an employment contract
3. the result of the work belongs to the beneficiary

(\* ) *the cost of any work to be performed by **external experts** must not be included in staff costs but under costs of services (H.3)*



## Staff costs:

$$\text{Daily Rate} = \frac{\text{Cross actual salaries + social security charges + statutory costs}}{\text{Total worktable days}}$$

**The determination of the workable days should be made respecting the standard working time either under national laws, collective agreements or under the organisations' normal accounting practice.**



# Staff costs: Documents for final financial statement

**Declaration of Daily rate**

**Basis for the calculation of daily rates and workable day**

**Pay Slips**

**Time sheets signed by the staff and validated by the employer**

Daily Time Sheet						
Your Business Name						
DAY	NAME	PROFESSIONAL SERVICE	APPOINTMENT			TOTAL TIME
			Scheduled	Start	Stop	
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						

## II- Travel, accommodations and subsistence allowances

### ▶ TRAVEL

- ❑ Air travel is acceptable only for distance above 400 km , i.e return flight above 800 km;
- ❑ For other modes of trasport, the benchmark is the first class rail fare.

### ▶ Accommodation and subsistence

- ❑ The commission sets rates (in euros, per day)
- ❑ DSA\* are considered to cover costs for accommodation, breakfast and the two main meals, local trasport, the cost of telecommunications and all other sundries

**DSA\*:** Daily subsistence allowances

## II- Accommodations and subsistence allowances

<i>Destinations</i>	<i>DSA in EUR</i>	<i>Hotel price in EUR</i>	<i>Destinations</i>	<i>DSA in EUR</i>	<i>Hotel price in EUR</i>
AL Albania	50,00	160,00	LI Liechtenstei	80,00	95,00
AT Austria	102,00	132,00	LT Lithuania	69,00	117,00
BA Bosnia-Herzegovin	65,00	135,00	LU Luxembour	98,00	148,00
BE Belgium	102,00	148,00	LV Latvia	73,00	116,00
BG Bulgaria	57,00	135,00	ME Montenegro	60,00	145,00
CH Switzerlan	80,00	140,00	MK North Macedoni	50,00	160,00
CY Cyprus	88,00	140,00	MT Malta	88,00	138,00
CZ Czech Republi	70,00	124,00	NL The Netherland	103,00	166,00
DE Germany	97,00	128,00	NO Norway	80,00	140,00
DK Denmark	124,00	173,00	PL Poland	67,00	116,00
EE Estonia	80,00	105,00	PT Portuga	83,00	101,00
EL Greece	82,00	112,00	RO Romania	62,00	136,00
ES Spain	88,00	128,00	RS Serbia	60,00	145,00
FI Finland	113,00	142,00	SE Sweden	117,00	187,00
FR France	102,00	180,00	SI Slovenia	84,00	117,00
HR Croatia	75,00	110,00	SK SlovakRepublic	74,00	100,00
HU Hungary	64,00	120,00	TR Turke	55,00	165,00
IE Ireland	108,00	159,00	UK United Kingdom	125,00	209,00
IS Iceland	85,00	160,00	XK Kosovo (under UNSCR 124	60,00	145,00
IT Italy	98,00	148,00			



## II- Travel, accommodations and subsistence allowances

- ❑ **Boarding cards (Outbound/Inbound**
- ❑ **Invoice of the flight ticket/s**
- ❑ **Transportation tickets (train, bus, underground);**
- ❑ **The taxi costs will be reimbursed only if it is not possible to use local public transport**
  
- ❑ **Attendance lists of all meetings that take place in the context of the action must be established and signed by all participants**



The invoice must include a breakdown of all aspects



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### III – Costs of services

#### Information dissemination

- Website
- Electronic publication
- Video documentary

#### Translations

- 2 languages
- Cost per page
- Number of pages

#### Reproductions and publications

- Number of pages
- Cost por page

#### Interpretations

- Number of interpretes
- Number of days
- Daily cost per interprete

#### Specific evaluation

The invoices must include a breakdown of all aspects

## IV – Administration costs

**Hire of rooms  
(coffee breaks  
included)**



1. Invoice must indicate the number of the participants and cost for each participant
2. Proof of payment of the invoice

**Hire of  
interpreting  
booths**



1. Invoice must indicate the number of booths, number of days and unit cost per day
2. Proof of payment



## V – Indirect costs: Overheads

- Indirect costs are general administrative costs-overhead costs incurred in connection with the eligible direct costs of the action.
- They are limited to a flat rate of 7% of total eligible direct costs for the action
- **Such costs do not need to be supported by accounting documents**

- Maintenance
- Stationery
- Photocopying
- Mailing postage
- Telephone, Internet and fax costs
- Heating
- Electricity or other form of energy
- Water
- .....



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# Thank you

