### ANNEX 9

**SCOPE OF THE COST CATEGORIES: EAC/S34/2018**

1. Travel costs and subsistence

1.1 Staff

Any category of staff under official contract in the beneficiary institutions and involved in the project may benefit from financial support for travel and subsistence provided it is directly necessary to the achievement of the objectives of the project. The duration is such travel must not exceed a maximum of three months.

Travel is intended for the following activities:

- Teaching/ training assignments;
- Training and retraining purposes (only eligible for staff from Enlargement countries and Africa);
- Updating programmes and courses;
- Practical placements in companies, industries and institutions (only eligible for staff from Enlargement countries and Africa);
- Project-management related meetings (e.g. for management, coordination, planning, monitoring and quality control activities purposes);
- Workshops and visits for result dissemination purposes.

The grant covers a contribution to the unit travel costs of participants, from their place of origin to the venue of the activity and return based on the duration of the stay (if necessary, including also one travel day before the activity and one travel day following the activity).

For staff living outside the capital, travel to the capital for getting a visa may also be included. In that case, the standard distance band applies to calculate the travel costs and the lowest unit cost (140 per day) applies to calculate subsistence.

**Contribution to travel (unit costs)**

<table>
<thead>
<tr>
<th>Travel distances</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Between 10 and 99 KM</td>
<td>20 EUR per participant</td>
</tr>
<tr>
<td>Between 100 and 499 KM</td>
<td>180 EUR per participant</td>
</tr>
<tr>
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</tr>
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</tr>
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<td>530 EUR per participant</td>
</tr>
<tr>
<td>Between 4000 and 7999 KM</td>
<td>820 EUR per participant</td>
</tr>
<tr>
<td>8000 KM or more:</td>
<td>1500 EUR per participant</td>
</tr>
</tbody>
</table>

**Contribution to subsistence (unit costs)**

The amounts depend on the receiving country:

<table>
<thead>
<tr>
<th>Group 1</th>
<th>To EU countries with higher living costs: 180 EUR per day</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Denmark, Finland, Ireland, Luxembourg, Sweden, United Kingdom</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Group 2</th>
<th>To EU countries with medium living</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Austria, Belgium, Germany, France, Italy, Greece, Spain, Cyprus, Netherlands, Malta,</td>
</tr>
</tbody>
</table>
1.2. Learners

Learners registered in one of the beneficiary institutions may receive an EU grant as a contribution to their costs for travel and subsistence during the period of study or traineeship abroad. Travel for learners must take place in a participating organisation or in another organisation under the supervision of a participating organisation. They must be targeted at learners from the Enlargement countries or Africa and intended for the following activities:

- Study periods in a participating EU Member State institution;
- Practical placements, internships in companies, industries or institutions in a participating EU Member State

For learners living outside the capital, travel to the capital for getting a visa may also be included. In that case, the standard distance band applies to calculate the travel costs and the lowest unit cost of staff per diems (140 per day) applies to calculate subsistence.

**Contribution to travel (unit costs)**

<table>
<thead>
<tr>
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</tr>
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**Contribution to subsistence (unit costs)**

The amounts depend on the receiving country:

The destination countries for the mobility are divided into the three following groups:

<table>
<thead>
<tr>
<th>Group 1</th>
<th>To EU countries with higher living costs: 900 per month</th>
</tr>
</thead>
<tbody>
<tr>
<td>Group 2</td>
<td>To EU countries with medium living costs: 850 per month</td>
</tr>
<tr>
<td>Group 3</td>
<td>To EU countries with lower living costs: 800 per month</td>
</tr>
</tbody>
</table>

| Group 1           | Denmark, Finland, Ireland, Luxembourg, Sweden, United Kingdom |
| Group 2           | Austria, Belgium, Germany, France, Italy, Greece, Spain, Cyprus, Netherlands, Malta, Portugal, |
| Group 3           | Bulgaria, Croatia, Czech Republic, Estonia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia, Slovenia |
Top-up for learners from disadvantaged backgrounds (other than those with special needs)

The beneficiary organisations may decide that a top-up may be made for learners from disadvantaged backgrounds (including refugees, asylum seekers and migrants) participating in the mobility with a single amount of **between 100 and 200 EUR per month**. This amount is in addition to the monthly subsistence allowance and is justified by a declaration on honour in the individual's participation report that he/she is from a disadvantaged background. The criteria for considering the background as disadvantaged must be clearly defined by the participating organisations and published in advance in the institutions of origin of the learners when announcing the call for mobilities.

Special needs support

A person with special needs is a potential participant whose individual physical, mental or health-related condition is such that his/her participation in the project / mobility Action would not be possible without extra financial support. Institutions that have selected learners and/or staff with special needs can cover these supplementary costs for their participation in the mobility activities. For persons with special needs, the grant support may therefore be higher than the maximum individual grant amounts set out in the unit costs. Up to 100% of the eligible costs can be covered on the basis of real costs and the relevant supporting documentation.

As regards the accompanying persons for learners and staff with special needs, they are entitled to receive a contribution based on real costs.

Exceptional costs

Only participants eligible for a standard travel grant are eligible for exceptional costs for expensive travel. Participants can choose to claim up to 100% of the travel costs if they can justify that the standard funding rules (based on unit costs per travel distance band) do not cover at least 70% of the travel costs of participants. If awarded, the exceptional costs for expensive travel replace the standard travel grant.

2. Staff costs

The applicants will estimate the staff workload on the basis of the category of staff concerned and the number of days to be worked on the project, in relation to the activities, the workplan and the outputs and results foreseen. Working days might include weekends, obligation and bank holidays. For the sake of estimating the budget, working days per individual may not exceed 20 days per month or 240 days per year.

The estimation of the budget results from applying the contribution to unit costs for staff. The rates are detailed in Annex to this call. It is independent from the actual remuneration modalities that will be defined in the partnership agreement and implemented by the beneficiaries. Actual remuneration modalities of staff involved in the project will be defined jointly by the participating organisations endorsed by the managers responsible for their employment and will be part of the partnership agreement to be signed among partners at the beginning of the project.

The profile of staff is regrouped into 4 categories:

- **Managers (staff category 1)** (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) (staff category 2)** 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. Staff (trainers) hosting the mobilities in enterprises or providing training assignments fall under this category.

- **Technical staff (staff category 3)** (including technicians and associate professionals) carries out technical tasks such as book-keeping, accountancy and translation activities. External translation services and external language courses provided by sub-contracted non-consortium members should be classified as “Sub-contracting costs”.

- **Administrative staff (staff category 4)** (including office and customer service clerks) carries out administrative tasks such as secretarial duties.

3. **Equipment**

The purchase of equipment is only eligible for Lot 2 n° 2 (Africa) and only for equipment which is directly relevant for the objectives of the project. This could include for example, (e-)books and periodicals, fax machines, photocopying machines, computers and peripherals (including notebooks/laptops and tablets), software, machines and equipment for teaching purposes, laboratory supplies (teaching purposes), video-projectors (hardware) and video-presentations (software), television sets, installing/setting up of communication lines for internet connection, access to databases (libraries and electronic libraries outside the partnership) and clouds, equipment maintenance, insurance, transport and installation costs. Furniture, motor vehicles of any kind, equipment for research and development purposes, costs of premises (purchase, heating, maintenance, repairs) and depreciation costs are not eligible.

Equipment is intended exclusively for the VET organisations in Africa included in the partnership where it must be installed as soon as practically possible. The equipment must be recorded in the inventory of the institution where it is installed. This institution is the sole owner of the equipment.

Hiring of equipment may be considered eligible, but only in exceptional and duly justified circumstances and provided it does not continue beyond the duration of the Grant Agreement. Considering the particular nature of the action, the total purchase cost of the equipment will be taken into account and not the equipment's depreciation.

In the event of purchasing equipment over €25,000, and less than €134,000, the beneficiaries must obtain competitive tenders from at least three suppliers and retain the one offering the best value for money, observing the principles of transparency and equal treatment of the potential contractors and taking care to avoid conflicts of interests. For purchase of equipment over €134,000 national legislations will be applicable. The beneficiaries may not split the purchase of equipment into smaller contracts below the threshold. Applicants should be aware of the fact that the procurement and delivery of equipment to or in Africa is often a rather complex procedure and this should be taken into consideration at the planning stage.
4. Subcontracting

Subcontracting is intended for specific, time-bound, project-related tasks which cannot be performed by the consortium members themselves. It includes self-employed / freelance experts. Sub-contracting to external bodies should be very occasional. The specific competences and particular expertise needed to reach the project objectives should be found in the consortium and should determine its composition. Sub-contracting for project-management related tasks is therefore not allowed.

Typical activities which may be sub-contracted are (provided they are not carried out by beneficiaries' staff):

- Evaluation activities and auditing
- IT courses
- Language courses
- Printing, publishing and dissemination activities
- Translation services
- Web design and maintenance

In all cases, tasks to be subcontracted have to be identified in the proposal (based on relevant supporting information, along with clear reasons as to why the task cannot be carried out by the beneficiaries) and the estimated amount entered in the budget. Subcontracting initially not foreseen in the budget will need prior written approval from the Agency during project implementation.

In the event of subcontracting over €25,000, and lower than €134,000, the beneficiaries must obtain competitive tenders from at least three suppliers and retain the one offering best value for money, observing the principles of transparency and equal treatment of potential contractors and taking care to avoid conflicts of interests. For purchase of equipment over €134,000 national legislations will be applicable. The beneficiaries may not split the purchase of services into smaller contracts below the threshold.

Subcontracting must be done on the basis of a contract, which should describe the specific task being carried out and its duration. It must include a date, project number and the signature of both parties.

Staff members of co-beneficiaries are not allowed to operate in a subcontracting capacity for the project.

The actual travel costs and costs of stay related to subcontracted service providers have to be declared under the sub-contracting budget heading and be justified and documented.

**CONDITIONS FOR COMPLIANCE OF THE BENEFICIARY'S USUAL COST ACCOUNTING PRACTICES**

For the purpose of ensuring compliance of the usual cost accounting practices, in case of verifications or checks or audits, the beneficiary will be required to provide the following supporting documentation:
1. Travel costs and subsistence

For the purposes of any financial evaluation and/or audit, beneficiaries will have to be able to justify / prove the following:

- the journeys are directly connected to specific and clearly identifiable project-related activities.
- the journeys actually took place (boarding pass, hotel invoices, attendance list, etc.). No justification will be requested as regards the actual costs of travels and costs of stay.

At financial reporting stage, for each journey, an Individual Mobility Report must be attached to the project accounts and retained by the co-ordinator as supporting documents. Supporting documentation will have to be attached to each mobility report in order to demonstrate the fact that the trip actually took place (e.g. travel tickets, boarding passes, invoices, receipts, attendance list). It will not be necessary to prove the actual cost of the travel unless exceptional costs are being charged to the project. Supporting documentation demonstrating the costs related to special needs must also be retained (in this case, invoices, bills or any other relevant documentation).

Supporting documents should not be sent with the financial report at the end of the project. The Individual Mobility Reports should, however, be retained with the project accounts in case of audits or if there are doubts about any particular point.

2. Staff costs

- the existence of a formal contractual relationship between the employee and the employer;
- the declared workloads are identifiable and verifiable. Evidence is required of work completed and time spent on the project (e.g. attendance lists, tangible outputs / products, compulsory time sheets);
- no justification will be asked to prove the level of expenses.

At financial reporting stage, a duly filled-in staff convention for each person engaged by the project must be attached to the project accounts and retained by the co-ordinator as supporting documents. The conventions must be signed by the person concerned, then signed and stamped by the person responsible in the institution where this person is normally engaged. For staff performing different categories of tasks a separate convention must be signed for each type of activity.

In addition, time-sheets have to be attached to each staff convention. They must indicate:

- the date of the service provided;
- the number of days worked on these dates;
- the tasks performed (short description) in relation to the activity plan.

The time-sheets must be signed by the person concerned and countersigned by the person responsible in the institution where this person is normally engaged. Supporting documents should not be sent with the financial report at the end of the project. The staff conventions (with supporting time-sheets) should, however, be retained with the project accounts in case of audits or if there are doubts about any particular point.

3. Equipment

For the purposes of any financial evaluation and/or audit, beneficiaries will have to be able to justify / prove the following elements:
• the declared costs are identifiable and verifiable, in particular have been recorded in the accounting system of the beneficiary;
• the equipment is properly registered in the inventory of the institution concerned.

Supporting documents should not be sent with the financial statement. The following should, however, be retained with the project accounts in case of audits or if there are doubts about any particular point:

• Invoice(s) for all purchased equipment (please note that order forms, pro-forma invoices, quotations or estimates are not considered as proof of expenditure);
• When the threshold of EUR 25 000 is exceeded, documentation on the tendering procedures. In such cases, the beneficiaries may not split the purchase of equipment into smaller contracts with lower individual amounts.

4. Subcontracting

For the purposes of any financial evaluation and/or audit, beneficiaries will have to be able to justify / prove the following elements:

• the existence of a formal contract;
• the declared costs are identifiable and verifiable, in particular being recorded in the accounting system of the beneficiary.

Supporting documents should not be sent with the financial statement. The following should, however, be retained with the project accounts in case of audits or if there are doubts about any particular point:

• Invoices, subcontracts and bank statements;
• In the case of travel activities of subcontracted service provider, individual travel reports (Annex) together with all copies of travel tickets, boarding passes, invoices and receipts, or for car travel, a copy of the internal regulations on the reimbursement rate per km. The aim of the supporting documentation is to demonstrate the actual cost of the travel and the fact that the trip actually took place;
• When the threshold of EUR 25 000 is exceeded, documentation on the tendering procedures. In such cases, the beneficiaries may not split the purchase of equipment into smaller contracts with lower individual amounts.