

**LIST OF DOCUMENTS FOR JUSTIFICATION OF EXPENSES
WITHIN ERASMUS + PROJECT**

Grant within Erasmus + Capacity building is calculated based on the Actual and Unit costs. Actual costs are costs within budget lines *Equipment* and *Subcontracting costs*. Under Unit costs there are Staff costs, Travel costs and Costs of Stay.

STAFF COSTS

For these costs for every category of engaged staff (manager, researcher/trainer, technical and administrative) depending on the activities they do there is a defined staff unit cost.

**UNIT COSTS FOR STAFF
PROGRAMME COUNTRIES**

	Manager	Teacher/ Trainer /Researcher	Technician	Administrative staff
AMOUNTS IN EURO PER DAY				
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
AMOUNTS IN EURO PER DAY				
Israel	166	132	102	92
Albania, Angola, Antigua and Barbuda, Argentina, Barbados, Bosnia and Herzegovina, Brazil, Chile, Colombia, Comoros, Cook Islands, Dominica, Gabon, Grenada, Ivory Coast, Kosovo, Lebanon, Libya, Mexico, Montenegro, Nigeria,	108	80	57	45

Peru, Saint Kitts And Nevis, Saint Lucia, Saint Vincent And the Grenadines, Sao Tome and Principe, Serbia, Seychelles, Thailand, Territory of Ukraine as recognised by international law, Uruguay, Venezuela, Zambia, Zimbabwe				
Afghanistan, Azerbaijan, Bahamas, Bolivia, Burkina Faso, Cameroon, China, Congo, Costa Rica, Djibouti, Dominican Republic, Ecuador, El Salvador, Georgia, Guatemala, GuineaBissau, Haiti, Iran, Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Micronesia, Morocco, Mozambique, Namibia, Palestine, Panama, Papua New Guinea, Paraguay, Senegal, South Africa, Surinam, Swaziland, Territory of Russia as recognised by international law, Trinidad and Tobago, Vanuatu	77	57	40	32
Algeria, Armenia, Bangladesh, Belarus, Belize, Benin, Bhutan, Botswana, Myanmar, Burundi, Cambodia, Cape Verde, Central African Republic, Chad, Congo – Democratic Republic of the-,Cuba, Korea, Egypt, Eritrea, Ethiopia, Equatorial Guinea, Fiji Island, Gambia, Ghana, Guinea, Guyana, Honduras, India, Indonesia, Kiribati, Kyrgyzstan, Laos, Lesotho, Liberia, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Moldova, Mongolia, Nauru, Nepal, Nicaragua, Niger, Niue, Pakistan, Palau, Philippines, Rwanda, Samoa, Sierra Leone, Solomon, Somalia, South Sudan, Sri Lanka, Sudan, Syria, Tajikistan, Tanzania, Timor-Leste –Democratic Republic of, Togo, Tonga, Tunisia, Turkmenistan, Tuvalu, Uganda, Uzbekistan, Vietnam, Yemen	47	33	22	17

Staff Costs – for justification of salary, it is necessary to provide:

- Joint declaration template (form and example of a completed one are attached);
- Time sheet template (form and example of a completed one are attached);
- Employment certificate or formal employment contract, confirmation of engagement in the institution;
- Proof of calculated tax contribution (tax return) for the stated period;
- Bank statement that proves the payment of net earnings in addition to the related taxes and contributions for the specified period;

Travel Costs and Costs of Stay

Travel Costs are defined based on the travel distance calculated according to the European Commission calculator: http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm

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

While the Cost of stay are defined according to the length of stay at the meeting/trip:

STAFF	Unit cost per day per participant
Up to the 14th day of activity +	120 EUR
Between the 15th and the 60 th day of activity +	70 EUR
Between the 61st day of activity and up to 3 months	50 EUR

STUDENT	Unit cost per day per participant
Up to the 14th day of activity +	55 EUR
Between the 15th and the 90 th day of activity	40 EUR

After every planned trip, partners are obliged to prepare the following documentation:

- Individual Mobility Report – filled form, signed by the person who was on a business trip (form and example of a completed one are attached);
- Certificate that a person is engaged in the institution (employment contract/certificate of honorary engagement);
- Copy of travel order with specification of costs during the business trip;
- Invoices for costs of a business trip, paid by the institution whose representative was on a business trip, with corresponding bank statements;
- Bills that the person who was on a trip paid with purpose of realization of a business trip;
- Plane tickets and boarding passes;
- Bus/train tickets;
- List of attendance;
- Agenda from a meeting/workshop;

- Photos as proof

Equipment costs – For equipment costs, it is necessary to present:

- Documentation on the tendering procedure of public purchase (for expenses exceeding 25.000€);
 - Decision on starting the process of public purchase;
 - Announced specification – tender;
 - Proof of public announcement – written Media and website;
 - Decision of electing a Committee for tender opening;
 - Minutes of the tender opening;
 - Tender evaluation report from the Evaluation Committee;
 - Decision of selection of the best offer;
- Contract with chosen supplier;
- Pro-forma invoice of the supplier including VAT;
- Certificate for VAT exemption;
- Invoice without VAT;
- Dispatch note for the delivered equipment;
- Bank statement proving that the amount has been paid to the supplier;
- Proof that the equipment is recorded in the inventory of the institution;
- Photos of equipment with stickers (logo Erasmus +).

Subcontracting costs are costs that include:

- Evaluation activities and auditing;
- IT courses;
- Language courses;
- Printing, publishing and dissemination activities;
- Translation services;
- Web design and maintenance;
- Logistic support for the organization of events.

Documentation for justification of Subcontracting costs is:

- Invoice of the supplier including VAT;
- Certificate for VAT exemption;
- Invoice of the supplier excluding VAT;
- Bank statement proving that the amount has been paid to the supplier.