

MathICs

STRENGTHENING MATHEMATICS EDUCATION
BY THE USE OF ICTs IN MOROCCO

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

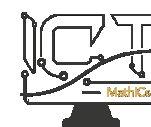


Workshop

Financial Reporting Obligations

06/10/2021

MathICs Budget Breakdown



	EUR
I STAFF COSTS	373.356,00
II TRAVEL COSTS	81.605,00
III COSTS OF STAY	198.000,00
IV EQUIPMENT	264.894,00
V SUBCONTRACTING	25.000,00
VI EXCEPTIONAL COSTS	0,00
TOTAL GRANT CONTRIBUTION (total I – VI)	942.855,00



1.- Financial Principles: Budget Headings and Ceilings



Budget overview: basic principles

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



2. Unit Costs

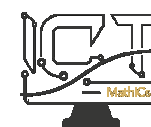
Unit Cost - definition


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

Declared unit costs → proofs of activities implemented



2.- Unit Costs



Grant management cycle	UNIT COST	ACTUAL COSTS	
Grant allocation	Based on <u>estimated work programme</u>	Based on the <u>estimated budget</u>	
↓	Beneficiary's own FINANCIAL "RECIPE" 	Record <u>costs actually incurred</u>	
↓		Justification of the Grant	Based on <u>activities actually implemented</u>

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2.- Unit Costs



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*



2.- Unit Costs: CBHE Units for Staff Costs

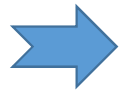
	Manager	Teacher/Trainer	Technician	Administrative
FRANCE	280	214	162	131
MOROCCO	77	57	40	32
PORTUGAL	164	137	102	78
SPAIN	164	137	102	78

2. Unit costs: Staff Costs



A staff employed in Portugal and performing a teaching activity for 3 days:

411 Euro (3 unit costs of 137 Euro each)

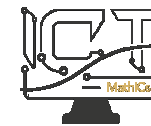


One working day according to national legislation (7 to 8 hours)

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



2.- Unit Costs



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)

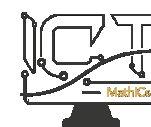
To keep with project accounts

To send with Final Financial statement:

Any prior authorisation from the Agency



2. Supporting Documents



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.					
	dd/mm/yy				
	dd/mm/yy				
<table border="1"><tr><td>FROM</td><td></td><td>TO</td><td></td></tr></table>	FROM		TO		
FROM		TO			
Please describe the outputs produced (short overall indication since detailed information has to be given in the accompanying <u>time-sheet</u>):					
.....					



2.- Unit Costs



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)



2.- Unit Costs

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

Calculation ➡ unit cost corresponding to applicable distance band

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



2.- Unit Costs

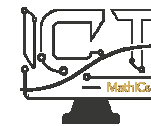


Table 2: Unit costs for travel (amounts in Euro per distance and participant)

Distance band	Unit cost
Between 0 km and 10 km	0
Between 10 km and 99 km	20
Between 100 km and 499 km	180
Between 500 km and 1999 km	275
Between 2000 km and 2999 km	360
Between 3000 km and 3999 km	530
Between 4000 km and 7999 km	820



2.- Unit Costs: Travel Costs



TRAVEL COSTS IN THE "UNIT COSTS" SYSTEM

4 meetings, 25 participants each, destination 2500 km =360 €

	EACEA Unit costs	<i>Real costs</i>	<i>Methodology applied within consortium</i>	Balance (UC-RC)
<i>Travel 1</i>	360	210	?	
<i>Travel 2</i>	360	420	?	
<i>Travel 3</i>	360	700	?	
...	
<i>Travel 100</i>	360	290	?	
scenario 1 TOTAL	36.000	37.000		-1.000
scenario 2 TOTAL	36.000	35.000		+1.000



2. Unit Costs: Costs of Stay



Staff/students activities outside city of their home institution

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

*Staff: up to 14th day/between 15th and
60th day/between 61st day and up to 3 months*

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 €	



2. Unit Costs:

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

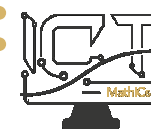
Proof of the actual cost of the travel

To keep with project accounts

To send with Final Financial statement:

Any prior authorisation from the Agency

2. Supporting Documents:



INDIVIDUAL TRAVEL REPORT for travel costs and costs of stay

To be filled in by each participant

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

Ref. No. Project No. 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

- Teaching/training assignment
- Training and retraining purposes
- Updating programmes and courses
- Practical placements in companies, industries and institutions
- Project management related meetings
- Workshops and visits for result dissemination purposes

STUDENTS

- Study period
- Participation in intensive courses
- Practical placements, internships in companies, industries or institutions
- Participation in short term activities linked to the management of the project

(3) DETAILS OF THE TRAVEL

PERIOD*	From (Depart date) (dd/mm/yy)	To (Return date) (dd/mm/yy)



3. Internal Reporting



1. TWO DEADLINES: **30th of October** and 30th of April

2.-**Contact person** send send **financial report** accompanied with **corresponding supporting documents** justifying the expenditures declared by each beneficiary institution: Timesheets, Staff Conventions, Travel reports, and supp. Doc.

TEMPLATES: Financial Statement template provided by EACEA and Claim Forms provided by coordinator. preparing the final report, the project partners will use the financial statement template.

Available in **TRELLO** under **RESOURCES**.



3. Internal Reporting



PROCEDURE FOR REIMBURSEMENT AND BUDGET TRANSFER:

- 1. Individual members** prepare their supporting documents and reimbursement of travel expenses (if any) form, right after the completion of his/her duty and submit it to the contact person well ahead the deadlines.
- 2. Contact persons** revise them, approve the requests, and process internal payments (ej.: staff costs, cost of stay, etc.) and send the financial report and supporting docs. to the Project Coordinator respecting those deadlines.

3. Internal Reporting



SUMMING UP: DOCUMENTS YOU NEED TO KEEP AND/OR FILL:

TRAVEL AND COST OF STAY

- **Travel Report** + Supp.Docs: Boarding passes, travel tickets, taxi tickets to airport, reimbursement of travel costs form for kilometers allowance, hotel invoices.

STAFF COSTS

- **Staff Convention** + **Timesheets** + Supp.Docs: proof of employment

EQUIPMENT

- Tendering Procedure, proof of publication, three competitive offers, minutes of the tendering opening, invoices, proofs of payment, registration in the inventory



4. Payments to Partner Institutions



FOR Rabat October Meeting and WP2 Training in UAL:

COST OF STAY: Payments made in advance to Partner HEIs accounts.

TRAVEL:

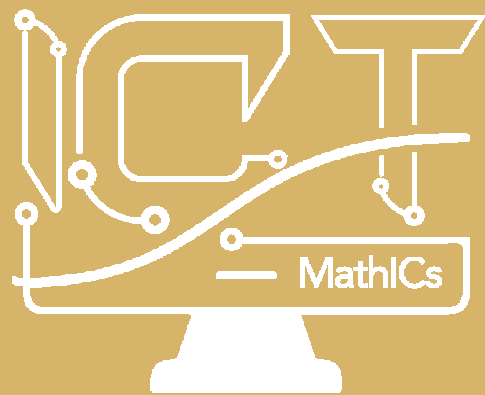
- Arranged by UAL for Moroccan partners travelling to Almeria for Training.
- Kilometers or train/bus expenses should be claimed to home institutions if applicable after the events.
- **STAFF COSTS:**
- Staff costs will be paid after receiving the Second prefinancing from EACEA (expected by Jan. 2023)

EQUIPMENT:

- Paid in advance after receiving the Tendering documents.

Thank you for
your
Attention!

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