



# Unit Costs in Grants

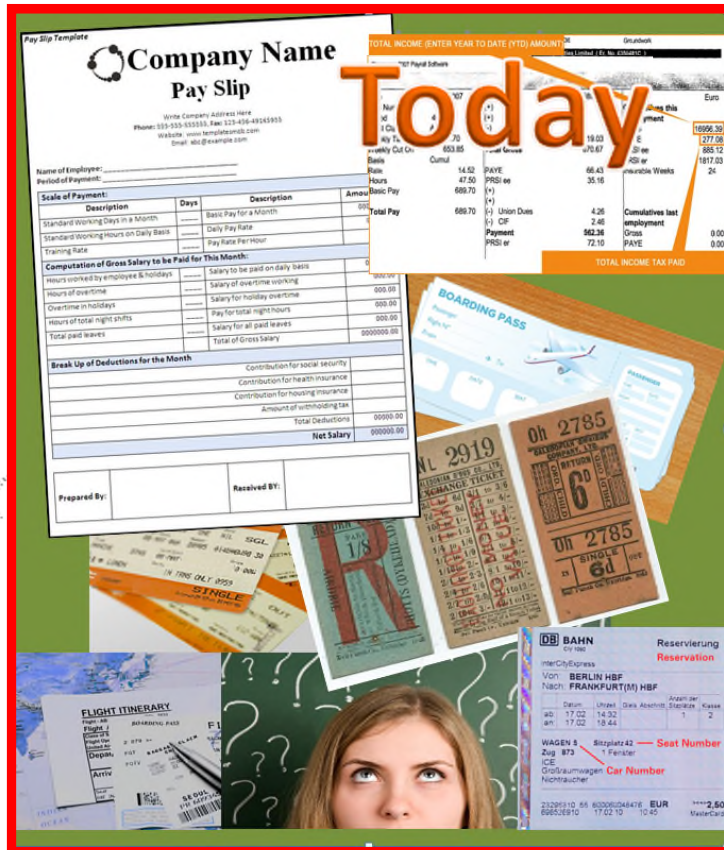
Reducing administrative burden

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***28<sup>th</sup> Meeting of the  
Focal Point Network***

# UNIT COSTS IN GRANTS

## Unit costs substitute real costs



**Company Name**  
**Pay Slip**

Write Company Address Here  
 Phone: 015-155-5555, Fax: 023-439-494999  
 Website: www.example.com  
 Email: abc@example.com

Name of Employee: \_\_\_\_\_  
 Period of Payment: \_\_\_\_\_

Description	Days	Description	Amount
Standard Working Days in a Month	---	Basic Pay for a Month	689.70
Standard Working Hours on Daily Basis	---	Daily Pay Rate	22.99
Training Rate	---	Pay Rate Per Hour	22.99

**Computation of Gross Salary to be Paid for This Month:**  
 Hours worked by employee & holidays: \_\_\_\_\_ Salary to be paid on daily basis  
 Hours of overtime: \_\_\_\_\_ Salary for overtime working  
 Overtime in holidays: \_\_\_\_\_ Salary for holiday overtime  
 Hours of total night shifts: \_\_\_\_\_ Pay for total night hours  
 Total paid leaves: \_\_\_\_\_ Salary for all paid leaves  
 Total of Gross Salary: 000000.00

**Break Up of Deductions for the Month:**  
 Contribution for social security: \_\_\_\_\_  
 Contribution for health insurance: \_\_\_\_\_  
 Contribution for housing insurance: \_\_\_\_\_  
 Amount of withholding tax: \_\_\_\_\_  
 Total Deductions: 00000.00  
**Net Salary: 000000.00**

Prepared By: \_\_\_\_\_ Received By: \_\_\_\_\_

**BOARDING PASS**  
 Boarding Pass for flight 2785

**FLIGHT ITINERARY**  
 Flight: BERLIN to FRANKFURT  
 Class: Economy  
 Depart: 17:02  
 Arrive: 18:44

**DB BAHN** Reservierung  
 Von: BERLIN HBF  
 Nach: FRANKFURT (M) HBF  
 Station: Umland 14.32  
 Abf: 17.02 18.44  
 WAGEN 3 Sitzplatz 42 — Seat Number  
 Zug 873 Fenster  
 ICE Großraumwagen Car Number  
 Nichtraucher

# Tomorrow


STAFF €/day

TRAVEL €/km

SUBSISTENCE €/day



# UNIT COSTS IN GRANTS

- 
- Find their origin in the simplification of Financial Regulation – *Article 182 of Commission Delegated Regulation (EU) No 2015/2462 of 30 October 2015*
  - Are based on historical data (EFSA's data compared to Commission) and reflect the annual labour costs per country (a statistic published by Eurostat)

# UNIT COSTS IN GRANTS



## DO APPLY TO:

- **STAFF**
- **TRAVEL**
- **SUBSISTENCE ALLOWANCES**

## DO NOT APPLY TO:

- **EQUIPMENT** (e.g. hardware, software, office furniture)
- **CONSUMABLES AND SUPPLIES**
- **SUBCONTRACTING COSTS**
- **OTHER MISCELLANEOUS COSTS**  
(including organisational costs for workshop)

# UNIT COSTS IN GRANTS

## Simplifications

- Easier budget estimation
- Easier costs declaration at the project end
- Less documents required (e.g. no payslips)
- Higher transparency regarding the expectable grant
- Quicker grant payment



# UNIT COSTS IN GRANTS

## Staff : How does it work

1. Daily rates **per country**
2. The staff classified in 4 categories  
**Manager/Researcher/Teacher/Trainer-Technical-Administrative**



# UNIT COSTS IN GRANTS

UNIT COST PER DAY IN EUROS

Country	Manager	Researcher Teacher Trainer	Technical	Administrative
Austria	449	302	244	194
Belgium	460	360	240	214
Bulgaria	67	60	46	31
Croatia	213	192	154	97
Cyprus	316	235	146	99
Czech Republic	134	110	80	58
Denmark	398	340	277	217
Estonia	102	75	59	42
Finland	368	255	196	163
France	435	351	257	193
Germany	419	310	221	203
Greece	279	218	157	122
Hungary	107	86	65	44
Iceland	368	335	289	186
Ireland	309	328	239	178
Italy	454	298	200	174
Latvia	81	66	52	38
Lithuania	75	62	47	34
Luxembourg	496	349	282	220
Malta	119	99	77	58
Netherlands	310	271	215	170
Norway	440	367	311	239
Poland	109	86	66	49
Portugal	258	181	122	77
Romania	124	95	74	47
Slovakia	121	98	86	70
Slovenia	240	182	146	92
Spain	321	212	163	117
Sweden	360	303	250	192
United Kingdom	355	334	231	158

To be used for the budget estimation and at the end of the project to complete the financial statement



# UNIT COSTS IN GRANTS

## 1. **The number of days** spent on the project:

- When establishing the estimated budget and
- declaring the incurred costs

## 2. Staff cost = number of days x daily rate

## 3. Possible controls:

- EFSA request for supporting documents (e.g. timesheets).
- Possible ex-posts audit



# UNIT COSTS IN GRANTS

## Estimated budget-Financial statement

Introduce  
number  
of days

Item A.1 - Costs of personnel

No.	Name of staff member	Organisation/ Employed by	Country	Position/Function	Number of days on project (b)	Unit cost per day (a)	Eligible costs (c)=(a)x(b)
1			Belgium	Manager Researcher	98	460.00 €	45,080.00 €
2			France	Teacher Trainer	50	351.00 €	17,550.00 €
3			Denmark	Technical	47	277.00 €	13,019.00 €
4			Italy	Administrative	7	174.00 €	1,218.00 €
						Total	76,867.00 €

Insert  
Name

Select  
Country

Select  
Function

Staff Cost  
automatically  
calculated

# UNIT COSTS IN GRANTS

## Travel : How does it work



- Per transport type and distance
- Covers the transport to reach the meeting place: car, train, flight

Type of transport	Distance in Km	Travel Unit cost
Car, Train	Any distance	0.22 €/Km
Flight	300 – 599.99	400 €
Flight	600 – 1.199.99	450 €
Flight	> 1.200	500 €

- Inter-continental flights not included: case by case estimation + declared real incurred costs

# UNIT COSTS IN GRANTS



## Subsistence: How does it work



- accommodation, meals, local transport (car, parking, taxi, public transport), and sundry expenses (fax, internet ...)
- for missions > 50 km
- no overnight stay / or hotel paid by others: allowance 70% reduction
- 10% allowance reduction for each meal offered
- Allowance calculation - length of the mission

DURATION	NR OF PER DIEM SUBSISTENCE
</= 24 hours	1 full daily allowance
> 24 hours </= 36 hours	1.5 x daily allowance
> 36 hours </= 48 hours	2 x daily allowance, etc.

# UNIT COSTS IN GRANTS

## Subsistence per diem and country of mission

EU Member States	€
Austria	225
Belgium	232
Bulgaria	227
Croatia	180
Czech Republic	230
Cyprus	238
Denmark	270
Estonia	181
Finland	244
France	245
Germany	208
Greece	222
Hungary	222
Ireland	254
Italy	230
Latvia	211
Lithuania	183
Luxembourg	237
Malta	205
Netherlands	263
Poland	217
Portugal	204
Romania	222
Slovak Republic	205
Slovenia	180
Spain	212
Sweden	257
United Kingdom	276



# UNIT COSTS IN GRANTS

## Estimated budget-Financial statement

Introduce  
nr of  
people

Introduce  
nr of days

### Item A.2 - Travel costs and subsistence allowances

Organisation No. / Employed by	From	Destination Country	Justification for mission	Mode of transport	For car / train travel only: actual km distance	Number of travelling people	Travel cost A)	Subsistence allowance per person per day	Number of days on mission	Subsistence costs B)	Total travel and subsistence costs C = A + B
1	Netherlands	Italy		Flight > 1.200		1	500 €	230.00 €	2	460 €	960.00 €
2	Austria	Austria		Car or Train	80	1	18 €	225.00 €	3	675 €	692.60 €
3	Romania	Romania		Flight 300 – 599.99		1	400 €	222.00 €	1	222 €	622.00 €
Total										2,274.60 €	
<b>Workshop related missions / travels</b>											
1	Spain	Spain		Flight 300 – 599.99		1	400 €	na	na	na	400.00 €
2	France	Spain		Flight 600 – 1.199.99		1	450 €	na	na	na	450.00 €
3	Hungary	Spain		Flight > 1.200		1	500 €	na	na	na	500.00 €
Total										1,350.00 €	
Grand Total										3,624.60 €	

Select  
Country

Select  
Type

Cost  
automatically  
calculated

