



European  
Commission



# ERASMUS+: SPORT

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Session 4 – Financial Workshop

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#sport infoday

# Overview of the presentation

- Funding rules for the Erasmus+ Sport actions
- Not-for-profit European Sport events:
  - Structure of estimated project budget
  - Financial tips per budget heading
- Collaborative partnerships and Small:
  - New simplified financing system
- Requirements for contracting procedure

# Funding Rules

	Collaborative Partnerships	Small Collaborative Partnerships	Not-for-profit European Sport Events
Max. Grant	400 000 EUR	60 000 EUR	500 000 EUR
Co-financing	Max. 80 %	Max. 80 %	Max. 80 %
Financing method	Simplified	Simplified	Budget based
Pre-financing	70 % of the grant awarded	70 % of the grant awarded	70 % of the grant awarded
Duration	12/18/24/30/36 months	12/18/24 months	Up to 12 months
Type of contract	Grant Agreement	Grant Agreement	Grant Agreement / Decision

# Structure of the project budget for **Events**

EXPENDITURE		INCOME	
<b>Direct Costs</b>	} Staff only	<b>Other contribution (non-EU)</b>	
1. Personnel		Own contribution	
2. Travel and subsistence		Income generated by the project	
3. Equipment costs		Third party's contribution	
4. Consumables and supplies		<b>Subtotal other contributions</b>	
5. Subcontracting costs		<b>EU Grant requested</b>	
6. Duties, taxes and charges			
7. Other costs			
<b>Subtotal Direct Costs</b>			
<b>Indirect costs</b> (max. 7 % of Direct Costs)			
<b>Subtotal Indirect Costs</b>			
<b>TOTAL EXPENDITURE</b>	<b>= (balanced)</b>	<b>TOTAL INCOME</b>	

## Staff costs:

- refers to personnel working under an (employment) contract with the applicant/partner organisations
- respect usual applicants/partners remuneration policy
- key staff in budget and project team of 'Project description' need to correspond
- clear reference to the activities in which staff is involved in

## Travel and subsistence costs - for STAFF ONLY:

- Who + from/to + for which activity / explanation on cost calculation
- The economically most advantageous means of transport should be chosen
- Subsistence costs cover accommodation, meals, and local transport
- No accommodation costs for local staff/ participants
- Coherence between travel and subsistence costs

## Equipment costs:

- No equipment related to project administration
- Purchase, rent or lease of equipment (new or second hand) incl. installation, maintenance, insurance – choose economically most advantageous way
- Apply usual depreciation rules of applicant/partner (depreciation applies for any purchase above 500 EUR)

## Consumables and supplies:

- Consumables and supplies **directly linked** to the action: e.g. photocopies, office supply specifically for the project (otherwise: indirect costs)
- Costs for project publications ⇒ Subcontracting



## Subcontracting Costs:

- Tasks may be subcontracted, provided that
  - subcontracting covers only a limited part of the action
  - recourse to subcontracting is justified (Project Description)
  - estimated costs of subcontracting clearly identifiable in the estimated budget

## Subcontracting Costs:

- Award of contract to the tender offering the best value for money and in absence of any conflict of interest
- Rules for subcontracting exceeding 60 000 EUR may be defined in the Special Conditions of the Grant Agreement/Decision
- The management and the general administration of project shall not be subcontracted

## Duties, taxes and charges:

- related to the implementation of the action e.g.:
  - costs for visa applications or travel insurance
  - charges due to public authorities e.g. for the registration of an event with a municipality
- **Do not indicate** non-recoverable VAT amounts in this budget heading

## Other costs:

- Costs arising directly from requirements imposed by the grant agreement, e.g.
  - Audit costs, costs of financial guarantees
- Costs for the project not covered by other categories, e.g.
  - Costs for translations or publications if not subcontracted
  - Travel and subsistence costs not related to staff (speakers, trainees etc.)

## Ineligible costs (examples)

- Exchange losses
- VAT, if recoverable
- Excessive and reckless expenditure
- Costs of transfers from Agency charged by the bank of the beneficiary
- Costs declared in the framework of another action receiving an EU grant (e.g. indirect costs – operating grants)
- Contribution in kind from third parties



## General tips for drafting the budget

- Coherence between: e-Form, detailed excel budget table, Declaration of Honour
- Allocate estimated costs in the right budget heading
- Budget is justified in relation to the planned activities
- Avoid excessive cost estimations (staff costs)
- Application is in line with the specific provisions of the relevant call for proposals

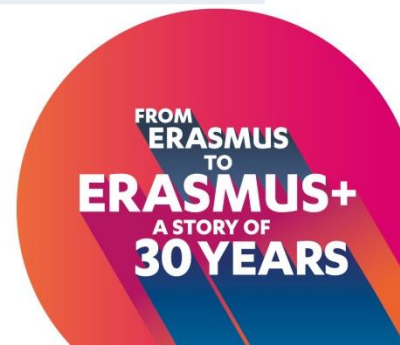
## Erasmus+ Sport – **Simplified grants**

- ✓ New financing method based on simplified grant with unit costs (no more budget based)
  
- ✓ Already used in Erasmus+ (Strategic partnerships managed by National Agencies)

# Erasmus+ Sport – Simplified grants

Both Collaborative and Strategic Partnerships range from fairly simple cooperation projects between small scale organisations to rather sophisticated and large-scale projects focusing on the development and exchange of innovative outputs

E+ Strategic Partnerships	E+ Sport
Strategic partnerships supporting exchange of good practices	Small Collaborative Partnerships
Strategic partnerships supporting innovation	Large Collaborative Partnerships





# Erasmus+ Sport – Simplified grants

## *Small Collaborative Partnerships:*

They will allow organisations to develop and reinforce networks, increase their capacity to operate at transnational level, exchange good practices, confront ideas and methods in different areas relating to sport and physical activity. Selected projects may also produce tangible outputs and are expected to disseminate the results of their activities, although in a way that is proportional to the aim and scope of the project.

# Erasmus+ Sport – Simplified grants

## *Collaborative Partnerships:*

They offer the opportunity to develop, transfer and/or implement innovative outputs and/or engage into intensive dissemination and exploitation activities of existing and newly products or innovative ideas in different areas relating to sport and physical activity.

# Erasmus+: Sport – New Financing Method

## *Budget categories*

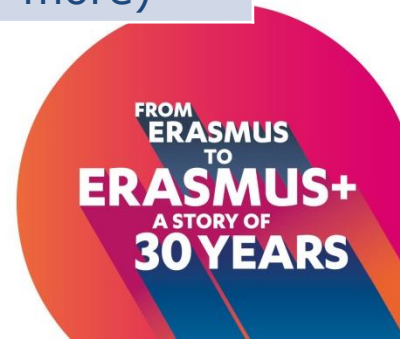
- 1) Project management and implementation
- 2) Transnational project meetings
- 3) Intellectual outputs
- 4) Multiplier events
- 5) Exceptional costs

# Erasmus+ Sport – New Financing Method

Budget category	Description	Financing mechanism
<b>Project management and implementation</b>	<ul style="list-style-type: none"> <li>- Staff costs for general project management (e.g. planning, coordination, finances, communication)</li> <li>- Small-scale training/teaching/learning materials and approaches,</li> <li>- Virtual cooperation and local project activities</li> <li>- information, promotion and dissemination (e.g. brochures, leaflets, website).</li> </ul>	<p><u>Unit costs</u></p> <p>500 EUR per month for the applicant</p> <p>250 EUR per month per partner</p>

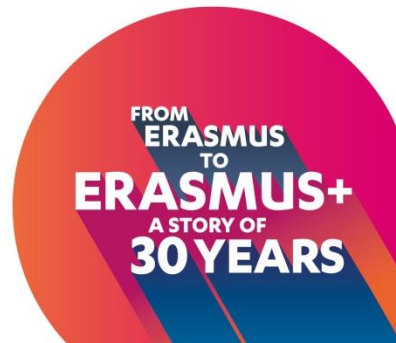
# Erasmus+ Sport – New Financing Method

Budget category	Description	Financing mechanism
<b>Transnational project meetings</b>	Contribution towards the travel and subsistence costs associated with meetings held among partners.	<u>Unit costs</u>  575 EUR per participant per meeting (100-1999 Km)  760 EUR per participant per meeting (2000 Km-or more)



# Erasmus+ Sport – New Financing Method

Budget category	Description	Financing mechanism
<b>Intellectual outputs</b>	Activities requiring substantial staff input in order to produce tangible and significant outputs.	<u>Unit costs</u>  Fixed amount according to staff profile and country



# Erasmus+ Sport – New Financing Method

Budget category	Description	Financing mechanism
<b>Multiplier events</b>	<p>National or transnational conferences, seminars or events aimed at sharing and disseminating Intellectual outputs produced by the project.</p> <p>Contribution to participants not from partners.</p>	<p><u>Unit costs</u></p> <p>100 EUR per local participant</p> <p>200 EUR per international participant</p> <p><b>Max 30.000 EUR</b></p>

# Erasmus+ Sport – New Financing Method

Budget category	Description	Financing mechanism
<b>Exceptional costs</b>	Sub-contracting, purchase of good and services, bank guarantee (not for small collaborative partnerships).	Real costs (80%)  <b>Max 50.000 EUR</b>



# Erasmus+ Sport – New Financing Method

Example for Small Collaborative Partnerships:

- 4 organisations (DE, BE, IT, ES)
- 3 meetings (18 participants in total)
- 1 event (demonstration of traditional sport)
- 2 years' duration

Budget items	Amounts
Project management and implementation	30,000 EUR
Transnational project meetings	10,350 EUR
Exceptional costs	10,000 EUR
<b>Total</b>	<b>50,350 EUR</b>

# Erasmus+ Sport – New Financing Method

To be provided at final report stage:

- List of participants (signed in original) for Transnational project meetings and Multiplier sport events
- Time sheets and labour contracts for Intellectual Outputs
- List of invoices and copies for Exceptional Costs

**No Audit certificate!**

# Erasmus+ Sport – New Financing Method

Erasmus+ General Call for proposals – Sport chapter

## FUNDING RULES

See tables pag. 231 / 240

## BUDGET PROPOSAL

See Application form (XL file)

## Requirement for contracting procedure

- Award decision signed
- PIC of applicant (+ partner) validated
- Bank account of applicant validated
- Financial Capacity verified
- Originals of mandate letters available - only in case of Small/Collaborative Partnerships
- Modified budget signed by beneficiary, if necessary
- Signature Grant Agreement/Decision





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