

ANNEX V: SCALE OF UNIT COSTS AND LUMP SUMS

STAFF COSTS – PROJECTS, NETWORKS, STUDIES AND COMPARATIVE RESEARCH, ACCOMPANYING MEASURES (COMENIUS, ERASMUS, LEONARDO DA VINCI, GRUNDTVIG, TRANSVERSAL PROGRAMME)

Staff costs

Staff costs may be included for all sub-programmes and for all types of projects and networks. These actions are managed either by the National Agencies (Leonardo da Vinci Multilateral Projects supporting Transfer of Innovation) or by the Executive Agency.

The cost of staff assigned to the action, either by the beneficiary or by the co-beneficiaries, comprises actual salaries plus social security charges and other statutory costs included in the remuneration.

Proposed amounts

Eligible staff costs are calculated on the basis of scales of **eligible unit costs**. Table 5e comprises **the maximum eligible daily rates**. The resulting amounts will be included in the requested budget and will be taken into account when calculating the Community contribution.

The rates in the table have been established taking into account:

- The Scales of unit cost Table used in the Leonardo da Vinci programme (Phase II) for estimating the average real labour cost for five different categories of staff valid for 2003. This table was established in 2005, based on Eurostat data from 2003, following a study by an independent expert. The amounts in this table are currently used to establish the eligibility of labour cost as proposed in the budget of projects by Applicants following the call for proposals.
- The table has been updated to reflect average real labour cost for the multilateral projects to be launched in 2008. Because most projects will have a duration of maximum 2 years, an estimate of the average real labour cost for 2009 has been made in the following manner:
 - Application of the exchange rate Euro/national currency of December 2003 to the 2003 data to obtain values in national currencies;
 - The latest available data from the Directorate General for Economic and Financial Affairs on the rise in labour costs for the years 2004-2008 ;
 - A revision of basic amounts for some categories and some participating countries, based on national statistics;
 - A projected rise in labour costs for 2009 of 2%;
 - Application of the exchange rate Euro/national currency of April 2007 to obtain projected values in Euro for 2009;
 - The categories of Researcher/Teacher and Trainer have been merged into a single category.

**Lifelong Learning Programme 2008 – Maximum eligible daily rates for Staff costs –
Projects, Networks, Accompanying measures, Studies and Comparative Research**

Country	Manager	Researcher Teacher Trainer	Technical	Administrative
Belgique/Belgie – BE	376	321	260	203
Balgarija- BG	79	71	55	37
Ceska Republika – CZ	144	144	104	75
Danmark – DK	489	419	341	267
Deutschland – DE	363	315	253	195
Eesti – EE	117	107	75	53
Ellas – EL	267	228	187	145
Espana –ES	295	265	204	143
France – FR	424	359	235	179
Eire/Ireland – IE	479	417	348	255
Italia – IT	568	332	225	187
Kypros – CY	304	267	165	113
Latvija – LV	131	107	85	57
Lietuva – LT	103	88	67	47
Luxembourg – LU	493	423	343	267
Magyarország – HU	141	123	93	53
Malta – MT	129	117	91	65
Nederland – NL	381	333	264	207
Oesterreich – AT	419	323	240	199
Polska – PL	161	133	103	75
Portugal – PT	183	161	119	79
Romania- RO	155	119	93	59
Slovenija –SI	252	227	183	115
Slovensko –SK	133	119	95	77
Suomi – FI	361	259	213	179
Sverige – SE	505	432	355	273
United Kingdom – UK	469	443	311	224
Island – IS	435	396	341	219
Liechtenstein – LI	395	324	251	199
Norge – NO	553	480	392	296
Türkiye – TR	193	123	81	52

SUBSISTENCE COSTS – PROJECTS, NETWORKS, ACCOMPANYING MEASURES (COMENIUS, ERASMUS, LEONARDO DA VINCI, GRUNDTVIG, TRANSVERSAL PROGRAMME)

Subsistence costs

Subsistence costs may be included for all sub-programmes and for all types of projects and networks. These actions are managed either by the National Agencies (Multilateral Projects: Transfer of Innovation for the Leonardo da Vinci programme) or by the Executive Agency.

Eligible subsistence costs are calculated on the basis of scales of **eligible unit costs**. The table comprises **the maximum eligible daily rates**. The resulting amounts will be included in the requested budget and will be taken into account when calculating the Community contribution.

The rates in the table have been established taking into account:

- The daily rate for Belgium, which is determined in such a way that the beneficiary is supposed to bring in own sources of financing;
- The cost of living index, compared to Belgium, in the different countries as provided by Eurostat.

Proposed amounts

Lifelong Learning Programme 2008 – Maximum eligible daily rates for Subsistence costs – Projects, Networks, Accompanying measures, Studies and Comparative Research

Country	Cost of living index	Daily rate	Weekly rate (1)
Belgique/Belgie - BE	100	279	325
Bulgarija- BG	64,1	179	209
Ceska Republika - CZ	85,3	238	278
Danmark - DK	137,9	385	449
Deutschland - DE	100,1	279	325
Eesti - EE	79,5	222	259
Ellas - EL	93,3	260	303
Espana -ES	102,2	285	332
France - FR	118,2	330	385
Eire/Ireland - IE	122	340	396
Italia - IT	112,5	314	366
Kypros - CY	91,3	255	297
Latvija - LV	76,7	214	250
Lietuva - LT	75,5	211	246
Luxembourg - LU	100	279	325
Magyarország - HU	76,2	213	248
Malta - MT	90,6	253	295
Nederland - NL	110,2	307	358
Oesterreich - AT	106,5	297	346
Polska - PL	76,6	214	250
Portugal - PT	91,9	256	298
Romania- RO	64,7	181	211
Slovenija -SI	86,8	242	282
Slovensko -SK	88,1	246	287
Suomi - FI	116,6	325	379
Sverige - SE	114,9	321	374
United Kingdom - UK	139,4	389	454
Island - IS	114,6	320	373
Liechtenstein - LI	120,3	336	392
Norge - NO	139,2	388	452

Türkiye - TR	74,6	208	243
--------------	------	-----	-----

(1) ONLY for Comenius Multilateral projects involving mobility activities during Initial Teacher Training