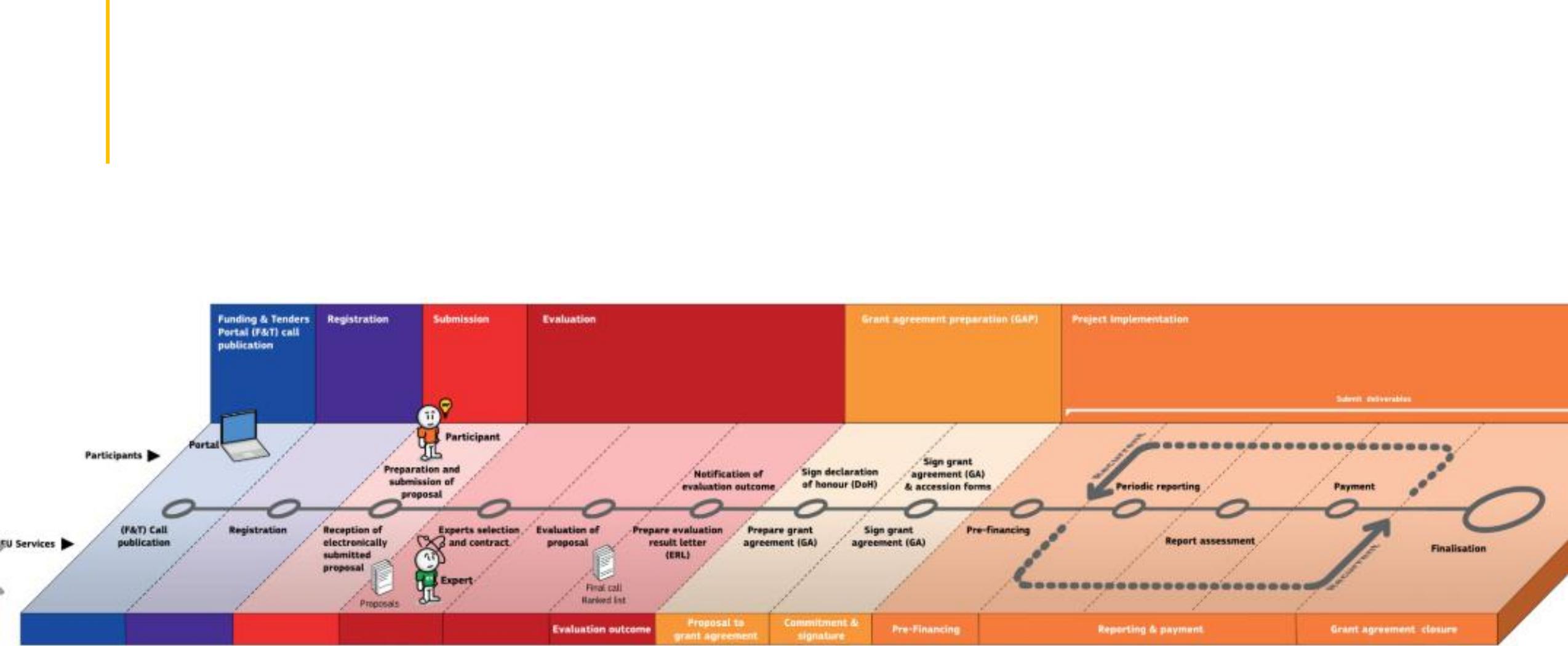




Info session EQUAL call

Financial aspects

10 September 2025



Two types

Type I top-down

The **European Commission** pre-fix a lump sum in the call for proposal;

Type II *bottom-up*

(DG JUST action grants)

The **consortium** defines in their proposal the lump sums necessary to carry out the activities

(! detailed budget table).

What triggers payment?

Costs reporting system

1. **Technical report**
2. **Financial statements** with use of resources
3. **Certificate on financial statements** (above EUR 325,000/100,000)

LUMP SUM II system

1. **Technical report**

How to write a proposal

Consortium set-up

- Select **reliable** organisations with **proven expertise** in the field
- Ensure partners **complement** their knowledge and expertise
- Demonstrate clear division of roles, responsibilities and resources for each partner
- **! Joint liability.** Partners' **financially stability** impacts the project.
- **Outsourcing.** Key skills should be already within the
- consortium
- Establish a robust management and decision-making structure

Writing a proposal

- Use the **standard application form**
- Present the **objectives** and **methodology** of your project and address the expected outcomes and impact
- Describe in detail the **activities** covered by each work package.
- To define and justify the lump sum, you need to provide a **detailed budget table** with cost estimations.
- **Excel file.** You must download it from the online submission system, fill it and submit it as mandatory annex.

Writing a proposal

- In this detailed budget table, you provide **cost estimations for each cost category** per beneficiary (and affiliated entity if any) and per work package.
 - The cost estimations must be an **approximation of your actual costs**. They:
 - are subject to the same eligibility rules as in actual costs grants
 - must be in line with your normal practices
 - must be reasonable / non-excessive
 - must be in line with and necessary for your proposed activities.
 - The cost estimations are used to generate in the detailed budget table a **breakdown of lump sum shares** per work package and per participant.
- Project proposal must have **clear objectives**
- Deliverables must be **measurable** and **quantifiable**
- Well structured **work plan and solid methodology**
- (Objectives > activities > Deliverables)

Writing a proposal

Assessing Project Impact

Ensure you can evaluate how your project makes a difference, during and after implementation quantitative and qualitative data (e.g., **KPIs, EU Survey results, surveys, storytelling from target group**)

Engagement with Stakeholders & Target Groups

Maintain strong, active links with beneficiaries, partners, and communities

Sustainability of Results

- Plan how results will continue to be used **after EU funding ends**
- Consider **financial, institutional, and operational** sustainability

Effective Dissemination

- Share results widely, beyond the project team
- Use diverse channels: websites, events, media, publications
- Tailor messaging to different audiences: public, policymakers, professionals

Definition of Work Packages

What's a work package?

A work package (WP) is a **major sub-division** of the work plan of your project.

Work packages with a long duration may be split along the reporting periods (e.g., Management, Dissemination and Exploitation, etc.). In this way, the relevant activities can be paid at the end of the reporting period.

This may be **relevant for the cash flow** in the project

- **What's NOT a work package?**

A single activity, single task (desk research) or percentage of progress (e.g. half-research)

A lapse of time is generally not a WP (e.g. activities of year 1)

Importance of the Work Packages

The completion of a work package will trigger the payment

E.g. Partial implementation → partial payment

It is important to have well drafted work packages with detailed tasks and quantifiable, measurable outputs (i.e. deliverables).

Projects should normally have a minimum of **2 work packages**.

Each work package must have **deliverables** (e.g. around 4-5 deliverables per WP).

The completion of a work package is assessed based on the **implementation of its deliverables**.

WP1: should not exceed **10%**

Costs estimation

“the lump sum calculation should respect the following conditions: – for lump sums based on estimated project budgets: **the estimated budget** must comply with the basic eligibility conditions for EU actual cost grants (see AGA — Annotated Grant Agreement, art 6)”.

- **Actually incurred** by the beneficiary
- **Incurred within project period** (per Article 4) (*Except: final report costs may be incurred later – Article 21*)
- **Declared under eligible budget categories** (Art. 6.2 & Annex 2)
- **Linked to and necessary for the action** (Annex 1)
- **Identifiable and verifiable** — in accounts and per national accounting standards
- **Compliant with national law** (taxes, labour, social security)
- **Reasonable, justified**, and in line with **sound financial management**

Lump sum Type II rationale

The applicants estimate the budget in function of the project objectives and results.

The budget is the **best estimate of the actual eligible costs**, necessary to implement the action and justified by the activities proposed.

Estimated costs must be as close as possible to reality

The cost estimation is made per work package, and a lump sum is set per work package.

The payment of the lump sum depends on the implementation of the work package.

Once a WP is implemented, the beneficiary is entitled to the payment of the lump sum of the work package **INDEPENDENTLY** of the actual costs incurred for the work package.



NO cost inflation! There is no possibility to underspend anymore – no costs reporting.

No financial audits

The eligible budget costs are:

- **Direct** (Personnel costs, Subcontracting, Purchase costs)

- **indirect costs** (flat rate 7% of direct costs)

Project evaluation

No changes in the evaluation of the proposal

Standard criteria → **Relevance, Quality and Impact**

Budget is evaluated under the quality criteria.

Its evaluation can be based on **benchmarks** (historical data, average costs per training/day, unit costs Decisions, .etc)

9. Award criteria

The **award criteria** for this call are as follows:

- 1. Relevance:** extent to which the proposal matches the priorities and objectives of the call; clearly defined needs and robust needs assessment; clearly defined target group, with gender perspective being appropriately taken into account; contribution to the EU strategic and legislative context; European/transnational dimension; impact/interest for a number of countries (EU or eligible non-EU countries); possibility to use the results in other countries (potential for transfer of good practices); potential to develop mutual trust/cross-border cooperation (40 points)
- 2. Quality:** clarity and consistency of project; logical links between the identified problems, needs and solutions proposed (logical frame concept); methodology for implementing the project with gender perspective being appropriately taken into account (organisation of work, timetable, allocation of resources and distribution of tasks between partners, risks & risk management, monitoring and evaluation); ethical issues and measures/policies to guarantee full compliance with EU values are addressed; feasibility of the project within the proposed time frame; financial feasibility (sufficient/appropriate budget for proper implementation; cost-effectiveness (best value for money) (40 points)
- 3. Impact:** ambition and expected long-term impact of results on target groups/general public; appropriate dissemination strategy for ensuring sustainability and long-term impact; potential for a positive multiplier effect; sustainability of results after EU funding ends (20 points)

Award criteria	Minimum pass score	Maximum score
Relevance	25	40
Quality	n/a	40
Impact	n/a	20
Overall (pass) scores	70	100

Evaluation of costs estimations

Evaluators can make [precise recommendations](#), on the basis of which the lump sum amount and lump sum breakdown will have to be modified during grant preparation to ensure that cost estimation is plausible, reasonable and in line with the outputs and resources needed.

Possible changes to the lump sum budget following evaluation:

- removal of ineligible costs (i.e. costs that do not meet the basic cost eligibility conditions in EU grants; see AGA — Annotated Grant Agreement, art. 6)
- removal of erroneously duplicated cost items
- correction of **overestimated or underestimated** costs.
- Changes to the lump sum budget can lead to a lower lump sum and/or to the transfer of budget between different activities or different partners.
- A [flawed lump sum budget](#) should lead to a [decreased score](#) under the quality criterion (e.g. if the lump sum is clearly overestimated or underestimated, or if the budget structure is unfit for purpose).

Grant Agreement

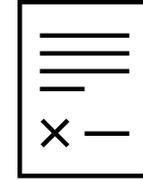
- Role and obligations of the Commission and Beneficiaries
- Data sheet
- Art 7 of the GA: collective responsibility for the implementation of the project
- Regime of recoveries
 - Final payment : coordinator
 - After final payment: beneficiary
- Consortium agreement is mandatory
 - Agree on points not covered by GA – may not contradict GA
 - Internal organisation of the consortium
 - Project implementation: division of tasks and activities
 - Liabilities

Grant Agreement

- The overall lump sum is **fixed** in the grant agreement.
- The breakdown of lump sum shares per beneficiary and per work package is included in the grant agreement (Annex 2).

The detailed cost estimations (i.e. budget categories) from your proposal **do not** become part of the grant agreement.
- Once the lump sum is fixed in the grant agreement, the **costs actually incurred are not relevant**.
- If a work package is incomplete at the end of the project, the lump sum is paid partially in line with the degree of completion. This amount is determined after a contradictory procedure.
- No financial audits – in case of audits, supporting documents must prove the proper implementation of the work and achievements of results (see Article 20)

Grant Agreement



General eligibility conditions for lump sum **contributions**:

(i) they are **set out in Annex 2**

(ii) the work must be **properly implemented by the beneficiary**
in accordance with Annex 1

(iii) the **deliverables/outputs must be achieved in the period**
set out in Article 4 (with the exception of deliverables/outputs
relating to the submission of the final periodic report, which may be
achieved afterwards; see Article 21)

Basic principle: the detailed budget table is based on units

Cost estimations are calculated by **multiplying** the cost per unit with the number of units

BE 001	RE 001			BE 001
	UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
Total WORK PACKAGES:				
Project management & coordination				
A. DIRECT PERSONNEL COSTS				
A.1 Employees (or equivalent) person months				
Type 1				
Type 2				
Type 3				
Type 4				
Other				
A.2 Natural persons under direct contract				
A.3 Seconded persons				
A.4 SME Owners without salary				
A.5 Volunteers				
B. Subcontracting costs (please specify details under worksheet "Comments")				
C. Purchase costs				
C.1 Travel and subsistence per travel or day				
Travel				

How to estimate costs

Personnel costs

How to make your cost estimation

A. Direct personnel costs

- A.1 Employees
- A.2 Natural persons under direct contract
- A.3 Seconded persons

EC recommendations:

1 unit = 1-month full time for 1 person

Cost per unit = annual cost per person / 12 months

You can **customize** the staff categories in the detailed budget table.

The number of **person-months** required at each level of qualification/seniority must be in line with and justified by the activities proposed



Benchmark for personnel costs – see [Horizon Dashboard](#)

Personnel costs

How to make your cost estimation

A. Direct personnel costs

A.4 SME owners without salary

A.5 Volunteers

SME owners without a salary = Persons who are directly owners or co-owners (regardless of their percentage of ownership) of the beneficiary, if the beneficiary is an SME and the person is not an employee of the beneficiary.

1 unit = 1-month full time for 1 person

Cost per unit = monthly rate

The costs must be calculated, for the SME owner, in accordance with the methodology set out in [Decision C\(2024\) 5328](#) (amending Decision C(2020)7115) and [Annex 2a](#):

In the decision, the amount per unit is expressed in daily rate! {EUR 8.745,4, multiplied by the relevant country-specific correction coefficient divided by 18 days}.

Volunteers = persons who freely work for an organisation, on a non-compulsory basis and without being paid (Art. 6.2 CERV MGA)

1 unit = 1-month full time for 1 person

Cost per unit = monthly rate (=daily rate * 18)

The costs must be calculated in accordance with the methodology set out in the [Decision C\(2019\) 2646](#) and method set out in [Annex 2a](#).

In the decision, the amount per unit is expressed in daily rate!

Note that:

- max EU contribution = Total eligible costs – volunteers.
- The amount estimated as volunteers work must be less than 50% of the total eligible and ineligible costs and contributions estimated for the project.
- NO indirect costs for the volunteer part in the budget.

Subcontracting, equipment and services

How to make your cost estimation

B. Subcontracting costs

C.2 Equipment

C.3 Other goods, works and services

EC recommendations:

Subcontracting – in Part B (Technical Description) please provide clear and detailed explanations of the subcontracted action tasks, their estimated costs and of the best-value-for-money procedure to select the subcontractor.

For **C.2 equipment**, it is mandatory to use the worksheet ‘Depreciation costs’.

For **C.3 Other goods, works and services** – estimated costs must be in line with outputs.

! In the description of the proposal (Part B), make sure that activities are well described so that the evaluators can assess the link between resources (cost estimations in the detailed budget table) and the quantifiable outputs included under deliverables.

C1. Travel, accommodation and subsistence : UNIT COSTS

C. Purchase costs

C.1 Travel subsistence and accommodation



1 **travel unit** = 1 person return trip

1 **accommodation unit** = 1 night spent on travel for the action

1 **subsistence unit** = 1 day spent on travel for the action (24-hour period)



The number of units for travel, accommodation and subsistence must be in line with the activities foreseen



Benchmark: [Decision on unit costs for travel and subsistence](#) Decision C(2024)5405 and the **new rates for unit cost for travels** published in the [Additional information on unit costs Annex 2a](#) MGA

Accommodation and subsistence costs

- ✓ Accommodation **unit**: night spent on travel for the action
- ✓ Accommodation **amount per unit** in the table of [Annex 2a](#) MGA
- ✓ Subsistence **unit**: days spent on travel for the action
- ✓ Subsistence **amount per unit** (daily rate) in the table of *Annex 2a*
- ✓ ! Only for people travelling, **not** for local participants

Subsistence unit costs are for a 24-hour period. The amount of unit costs to be **estimated** should be calculated by rounding up or down to the nearest full number of days, except for the first day where any amount of hours will be rounded up to 1 full day (if the event duration is less than 1 day).

Detailed budget table

The detailed budget table file is protected – **do not modify the formulas!**

Instructions

1	<p>This workbook for Lump Sum calculation must be uploaded in the Submission system as a mandatory document in annex to the application.</p> <p>Please note that if you do not upload the fully completed Excel workbook as an annex, the application cannot be submitted (the system will not allow you to submit).</p>
2	<p>According to the Lump sum scheme, the lump sum for a Work Package (WP) will normally be paid only when the entire Work Package has been completed. Please take this into consideration while structuring your proposal. Work Packages should be designed in a way that enables the evaluator to clearly identify whether the action has been completed.</p>
3	<p>We recommend using Excel 2010 or more recent.</p>
4	<p>The only currency used in this worksheet is EURO.</p>
5	<p>The first thing you need to do is to set the relevant Maximum Grant Amount (in row 34 of this sheet), and the maximum co-financing rate (in row 35, both in column E) applicable for the call.</p> <p>This data can be found on the Portal under Topic Conditions and in the Call document.</p>
6	<p>You then have to fill in only the following sheets: 'Beneficiaries List' – 'Work Package list' – 'BE XXX' (one sheet per Participating Organisation) – 'Depreciation costs' (if your budget includes the purchase of equipment). The final tab "Any comments" must be used to provide key information required for a full evaluation of your detailed budget (see point 18 below).</p>
7	<p>You first need to start filling in the sheet 'Beneficiaries list' where you are asked to enter all participants in the project including any Affiliated Entities.</p> <p>To add beneficiaries, please double-click on 'Add a Beneficiary'; to add an affiliated entity, please, double-click on 'Add an Affiliated Entity'.</p> <p><i>NOTE: the costs of Associated Partners cannot appear in any part of this budget.</i></p>

Instructions

FILL IN THE VALUES BELOW BEFORE STARTING:

Insert the name of your call :	
Insert the acronym of your project :	
Maximum grant amount as stipulated in the call :	TYPE HERE THE MAXIMUM GRANT AMOUNT
Maximum co-financing rate as stipulated in the call :	TYPE HERE THE MAXIMUM CO-FINANCING RATE

The document which will be created with format .XLSX will be saved in the same folder where this workbook .XLSM is currently placed.

Create XLSX document

Double-Click to activate

Instructions

Possibility to **customize** the staff categories:

A. DIRECT PERSONNEL COSTS	
	A1. Employees (or equivalent) person months (you can change the types based on your structure)
	Type 1
	Type 2
	Type 3
	Type 4
	Other

Beneficiaries list

- 7 You first need to start filling in the sheet 'Beneficiaries list' where you are asked to enter all participants in the project including any Affiliated Entities.
 To add beneficiaries, please double-click on '**Add a Beneficiary**'; to add an affiliated entity, please, double-click on '**Add an Affiliated Entity**'.
NOTE: the costs of Associated Partners cannot appear in any part of this budget.

List of Beneficiaries and Affiliated Entities			
BE NR/AE	BE/TP name	Acronym	Country
BE 001			

Actions (double-click to activate)

APPLY CHANGES	Add a Beneficiary
Remove this Beneficiary	Add an Affiliated Entity

WPs list

List of Work Packages		Actions (double-click to activate)	
WP Nbr	WP Label	APPLY CHANGES	Add a Work Package
WP 001		Remove this Work Package	

8	Then you can fill in the sheet 'Work Packages list', where you are asked to enter all the Work Packages. To add a work package, please double-click on ' Add a Work Package '.
9	Once you have completed the 'Beneficiaries List' and 'Work Package list' sheets, or each time you add or remove a beneficiary or a work-package, you must double-click on one of the " Apply changes " buttons to generate the related sheets in the Excel workbook. At this stage your spreadsheet is ready to be edited Beneficiary by Beneficiary (BE XXX) for all the workpackages concerned. You are requested to enter for each Beneficiary Spreadsheet, all the related costs of each WorkPackage.

Apply changes

Once you double click «**APPLY CHANGES**»
you will see **this box** loading



TASKS IN PROGRESS

- 1 ✓ Update from BENEFICIARIES LIST
- 2 ✓ Update from WORK PACKAGES LIST
- 3 📊 Update DETAILED SUMMARY TABLE
- 4 📊 Update BE-WP Person Months
- 5 📊 Update TECHNICAL CALCULATIONS
- 6 📊 Update PROPOSAL BUDGET
- 7 📊 Update BE-WP Overview

Instructions

10	You have to complete a 'BE XXX' sheet per Beneficiary. This sheet includes separate sections for the various costs categories for each Work Package of the project. Complete only the number of units and the cost per unit for each cost category. The total cost per cost category will be automatically calculated. If the Beneficiary does not contribute to a specific WP or cost category, then leave it blank.
11	You have to estimate the eligible costs of your proposal using the same methodology as if these costs were declared under an actual cost-based grant agreement. Make sure the budget table is consistent with the work packages described in application form part B. For additional information, please refer to the Annotated Model Grant Agreement. Annotated Grant Agreement in Reference-documents section of Erasmus
12	In each 'BE XXX' sheet, for section "A. DIRECT PERSONNEL COSTS", you have to encode your costs using the following unit: 1 unit is 1 person-month You can customize the categories of Employees that correspond to your organisation in rows 45 to 49 below.
13	In each 'BE XXX' sheet, for section "C2. Equipment", use the 'Depreciation costs' sheet as a tool to calculate the depreciation costs to be charged for the whole duration of the project. This amount is NOT automatically transferred to the respective 'BE XXX' sheet. You have to add manually the depreciation costs in the dedicated section of the 'BE XXX' sheet. If you have several items in the 'Depreciation costs' sheet for one single section (same Beneficiary, same Work Package and same "Resource type"), you must add only the total of these items to the relevant cell in the 'BE XXX' sheet.
14	Indirect costs will be calculated automatically in each 'BE XXX' sheet.
15	The summary tables 'BE-WP Overview', 'Estim costs of the project', 'Proposal Budget', and 'BE-WP Person Months' will be produced automatically.
16	The amount calculated in the 'BE-WP Overview' sheet of this Excel workbook under the heading 'Max TOTAL EU Contribution' must be copied exactly into the Requested Grant Amount in the "Section 3 - Budget", of the application form.
17	The 'Estim costs of the project', 'Proposal Budget' and 'BE-WP person months' sheets are there for your information and will be used during evaluation of your application.
18	If you have any comment, you can use the 'Any comments' sheet. If you use the category 'other' in sections 'A.1 Staff costs' and / or 'C.3 Other goods, works and services', you should specify the breakdown of the cost, in the 'Any comments' sheet.

43	A. DIRECT PERSONNEL COSTS
44	A1. Employees (or equivalent) person months (you can change the types based on your structure)
45	Type 1
46	Type 2
47	Type 3
48	Type 4
49	Other

Application forms

Proposal ID SEP-210003049

Acronym test

3 - Budget

No	Name of Beneficiary	Country	Requested grant amount
1	test Company - Spain	ES	0.00
Total			0.00

Encode the estimated costs in the individual beneficiary sheets (**'BEx' tab**)

- Complete **one 'BEx' sheet per beneficiary**. This sheet includes one separate section for each work package. For each work package, enter the cost estimations under each cost category used.
- Enter only the **number of units** and the **cost per unit** for each cost category. The total costs per cost category is calculated automatically.
- The table accepts **decimals**.
- If the beneficiary does not contribute to a specific work package, **leave the cells empty**

BE 001		BE 001			BE 001
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
Total WORK PACKAGES:				-	-
Project management & coordination					
WFP 001	A. DIRECT PERSONNEL COSTS			-	-
	A.1 Employees (or equivalent) person months			-	-
	Type 1			-	-
	Type 2			-	-
	Type 3			-	-
	Type 4			-	-
	Other			-	-
	A.2 Natural persons under direct contract			-	-
	A.3 Seconded persons			-	-
	A.4 SME Owners without salary			-	-
	A.5 Volunteers			-	-
	B. Subcontracting costs (please specify details under worksheet "Comments")			-	-
	C. Purchase costs			-	-
	C.1 Travel and subsistence per travel or day			-	-
	Travel			-	-
	Accommodation			-	-
	Subsistence			-	-
	C.2 Equipment (please refer to the Depreciation Cost sheet)			-	-
	C.3 Other goods, works and services			-	-
	Consumables			-	-
	Services for Meetings, Seminars			-	-
	Services for communication/promotion/dissemination			-	-
	Website			-	-
Artistic Fees			-	-	
Other (please specify details under worksheet "Comments")			-	-	
D. Other cost categories			-	-	
D.1 Financial support to third parties			-	-	
TOTAL DIRECT COSTS INCLUDING SUBCONTRACTING (A+B+C+D)			-	-	
E. Indirect costs 7%			-	-	
TOTAL COSTS (A+B+C+D+E) -			-	-	

How to encode Personnel costs

Example under one Work Package:

Executive Director with annual costs of EUR 48,000 works in this WP for **1 month**. *For personnel costs, 1 unit is 1 person-month.*

The cost per unit is EUR 4,000 (48,000 / 12 months) and the number of units is 1 (1 month). The detailed budget table will then display the estimated cost for this Executive Director as EUR 4,000 (4,000 x 1).

Project manager with annual costs of EUR 42,000 works in this WP for **2 month and a half**. *For personnel costs, 1 unit is 1 person-month.*

The cost per unit is EUR 3,500 (42,000 / 12 months) and the number of units is 2.5 months. The detailed budget table will then display the estimated cost for this Project manager as EUR 8,750 (3,500 x 2.5).



BE 001		BE 001			BE 001
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
Total WORK PACKAGES:				20,062.50	20,062.50
A. DIRECT PERSONNEL COSTS				18,750.00	18,750.00
A.1 Employees (or equivalent) person months				18,750.00	18,750.00
	Executive Director	1.00	4,000.00	4,000.00	4,000.00
	Project manager	2.50	3,500.00	8,750.00	8,750.00
	Financial manager	1.00	6,000.00	6,000.00	6,000.00
	Expert			-	-
	Other			-	-

How to encode Subcontracting

BE 001 Association ABC		BE 001 Association ABC			BE 001 BE+AE TOTAL COSTS
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
WP 002	A.5 Volunteers				-
	B. Subcontracting costs	3	22,500	67,500	67,500
	C. Purchase costs				-
	C.1 Travel and subsistence per travel or day				-
	Travel				-
	Accommodation				-
	Subsistence				-
	C.2 Equipment (please refer to the Depreciation Cost sheet)				-
C.3 Other goods, works and services				-	



Average

There is one line for subcontracting per beneficiary and work package (i.e., the encoded amount covers **all subcontracting activities for the beneficiary in a work package**).

Number of unit = number of subcontracted tasks for a given beneficiary and a given work package as number of unit.

Cost per unit = average of the costs of all subcontracted.

The tasks to be subcontracted and their costs **must** be described and justified in **part B of the application form**.

How to encode Purchase costs C1 Travel

BE 001 Association ABC	BE 001 Association ABC			BE 001 BE+AE TOTAL COSTS
	UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
Total WORK PACKAGES:			2,354	2,354
Management and coordination activities				
A. DIRECT PERSONNEL COSTS			-	-
A.1 Employees (or equivalent) person months			-	-
Project manager			-	-
Expert/advisor/trainer			-	-
Researcher			-	-
Administrative/financial personnel			-	-
Other			-	-
A.2 Natural persons under direct contract			-	-
A.3 Seconded persons			-	-
A.4 SME Owners without salary			-	-
A.5 Volunteers			-	-
B. Subcontracting costs			-	-
C. Purchase costs			2,200	2,200
C.1 Travel and subsistence per travel or day			2,200	2,200
Travel			-	-
Accommodation			-	-
Subsistence	20	110	2,200	2,200
C.2 Equipment (please refer to the Depreciation Cost sheet)			-	-
C.3 Other goods, works and services			-	-

If you have a cost (line) with **different costs per unit**, you have first to calculate **an average amount** in order to fill in the cells.

For **example**, for subsistence:

1 day meeting in ITA – 10 participants – Daily rate: 98 €

1 day meeting in DK – 10 participants – Daily rate: 124 €

The **cost per unit** is 110 € (average between € 98 and € 124).

N. Units = n. days spent per participant on the action (20)



Average

WP 001

How to encode Equipment

BE 001 Association ABC		BE 001 Association ABC			BE 001 BE+AE TOTAL COSTS
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
WP 002	A.5 Volunteers			-	-
	B. Subcontracting costs			-	-
	C. Purchase costs			-	-
	C.1 Travel and subsistence per travel or day			-	-
	Travel			-	-
	Accommodation			-	-
	Subsistence			-	-
	C.2 Equipment (please refer to the Depreciation Cost sheet)			-	-

For section 'C2. Equipment', use the '**Depreciation costs**' sheet as a tool to calculate the depreciation costs to be charged for the whole duration of the project.

This amount is NOT automatically transferred to the respective 'BE XXX' sheet.

You have to **add manually** the depreciation costs in the dedicated cell in the 'BE XXX' sheet.

Charge the depreciation costs to the relevant beneficiary and work package

Depreciation costs worksheet

For equipment:

A	B	C	D	E	F	G	H	I	J	K
TOOL: DEPRECIATION COSTS LIST										
<i>BE nr</i>	<i>Beneficiary name</i>	<i>WP nr</i>	<i>Work Package name</i>	<i>Resource type</i>	<i>Short name of the investments</i>	<i>Date of purchase</i>	<i>Purchase cost</i>	<i>% used for the project</i>	<i>% use for lifetime of the investment</i>	<i>Charged depreciation costs per investment</i>
1	Association ABC	2	Raising Awareness Campaign	Equipment	Two laptops	24/04/2023	1,500	60%	66%	594
										-

Indirect costs

Indirect costs will be **automatically calculated** in each 'BE XXX' sheet

	Services for meetings, seminars			-	-
	Services for communication/promotion/dissemination			-	-
	Website			-	-
	Artistic Fees			-	-
	Other (please specify details under worksheet "Comments")			-	-
	D. Other cost categories			-	-
	D.1 Financial support to third parties			-	-
	TOTAL DIRECT COSTS INCLUDING SUBCONTRACTING (A+B+C+D)			18,750.00	18,750.00
	E. Indirect costs 7%			1,312.50	1,312.50
	TOTAL COSTS (A+B+C+D+E) -			20,062.50	20,062.50

Upload the file in the application

Go back to the first tab 'Instructions' and DOUBLE CLICK on 'Create XLSX document' to save this Excel file on your computer and upload it in your application

FILL IN THE VALUES BELOW BEFORE STARTING:

Insert the name of your call :	CERV-2023-DAPHNE
Insert the acronym of your project :	POWER2all
Maximum grant amount for the EU contribution as stipulated in the call :	329,450.00 €
Maximum cofinancing rate as stipulated in the call :	90.00%

The document which will be created with format .XLSX will be saved in the same folder where this workbook .XLSM is currently placed.

Create XLSX document

Double-Click to activate

You can customize here the categories of Employees that correspond to your organisation (example: Senior Staff, Junior Staff, ...). Please, note that this definition is common to all Work Packages for all Beneficiaries.

A. DIRECT PERSONNEL COSTS
A1. Employees (or equivalent) person months (you can change the types based on your structure)
Project manager
Expert/advisor/trainer
Researcher
Administrative/financial personnel
Other

Annex 2 Estimated budget in the Grant Agreement

ESTIMATED BUDGET (LUMP SUM BREAKDOWN) FOR THE ACTION

Estimated EU contribution												
Estimated eligible lump sum contributions (per work package)												Maximum grant amount ¹
WP1 [name]	WP2 [name]	WP3 [name]	WP4 [name]	WP5 [name]	WP6 [name]	WP7 [name]	WP8 [name]	WP9 [name]	WP10 [name]	WP [XX]		
/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	/ Lump sum contribution // Financing not linked to costs /	
	a	b	c	d	e	f	g	h	i	j	k	$l = a + b + c + d + e + f + g + h + i + j + k$
1 - [short name beneficiary]												
1.1 - [short name affiliated entity]												
2 - [short name beneficiary]												
2.1 - [short name affiliated entity]												
X - [short name associated partner]												
Total consortium												

Thank you



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