



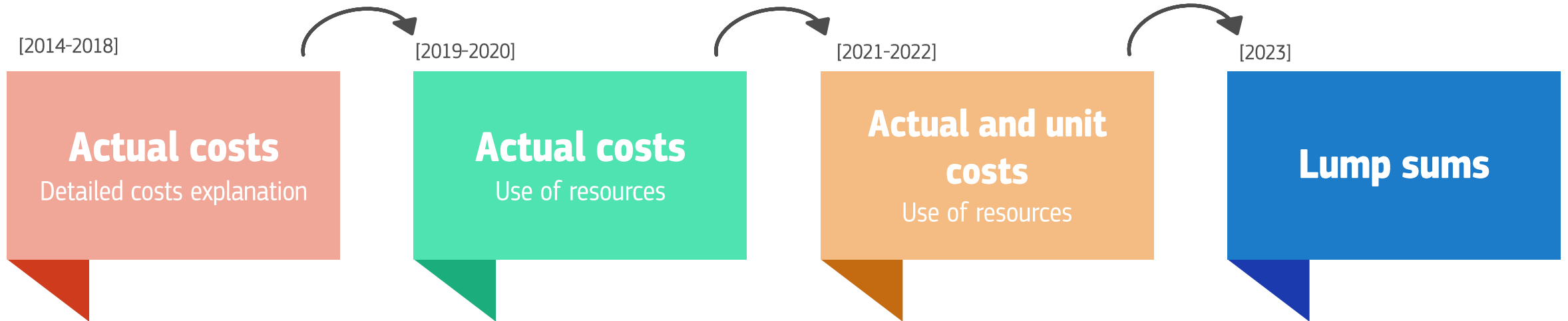
# Information session on GE 2024 call for proposals

*22 February 2024*

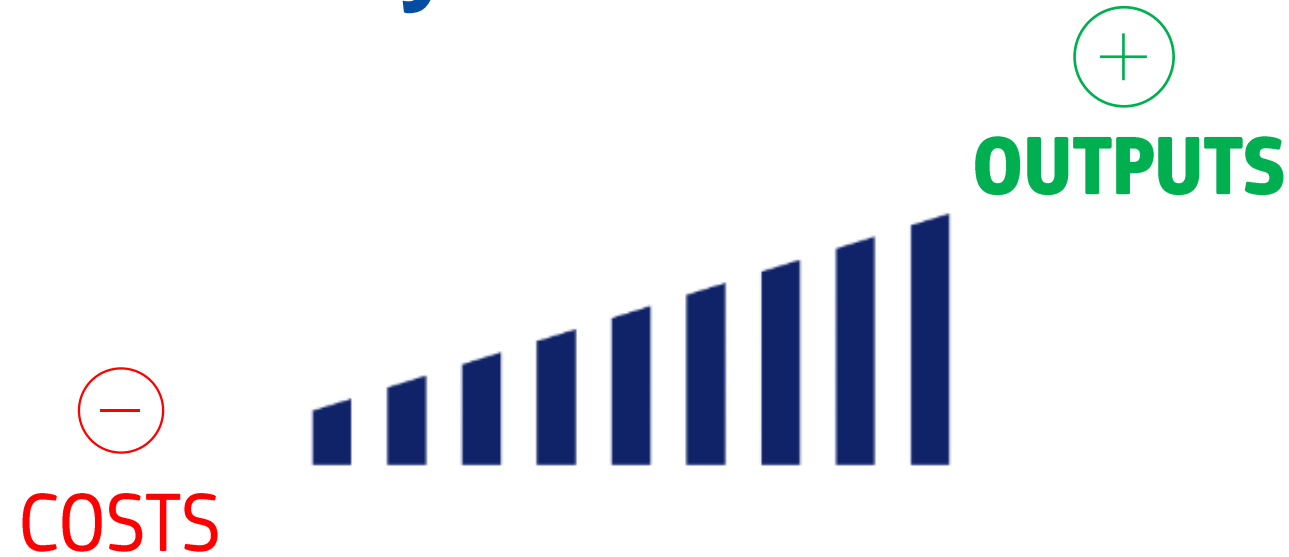
# Budget Part

Lump sum funding in action grants

# Evolution of funding in DG JUST



# Lump sum – why?



## Two main reasons:

1. Focus shift → outputs
2. Simplification (less administrative burden and workload, simplified records keeping, faster payments, no costs reporting, no financial audit)

# Lump sum – focus shift



## Budget checks

1. Ex ante evaluation stage
2. No ex-post financial control

# Type of lump sums

Since 2023 DG JUST applies type I and II in its funding programmes: CERV and JUST2027

Pre-fixed

## Type I

‘top-down’

**Who?** The European Commission pre-fix a lump sum in the call for proposal.

**Published 2024 calls:**

- **CERV-2024-CITIZENS-TOWN-NT** [managed by EACEA]

Project-based

## Type II

‘bottom up’

**Who?** The consortium estimate the lump sums based on the project in their proposal (i.e. [detailed budget table](#)).

**Published 2024 calls:**

- JUST2027–all action grants [managed by DG JUST]
- CERV-2024-NRCP [managed by DG JUST]
- CERV-2024-GE [managed by DG JUST]
- CERV-2024-DAPHNE [managed by DG JUST]
- CERV-2024-DATA [managed by DG JUST]
- CERV-2024-CHILD [managed by EACEA]

# What changes with LS II?

- Focus on completion of work packages

Work package completed → payment at interim/final report

- Payment depends on completion of activities
- No costs justification/explanation at payment stage
- **!** No financial ex-post audits

# What does not change:

- Calls for proposals
- Admissibility / eligibility conditions
- Reporting periods and technical reporting
- Evaluation / award criteria
- Eligible activities
- Eligible costs
- Rate of EU funding – 90%
- Pre financing rate – 80%
- Payments: pre-financing, interim/final



# 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.

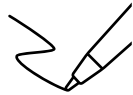
**The payment of the lump sum depends on the implementation of the work package.**

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 .

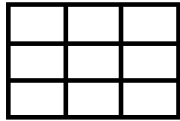
**NO cost inflation! There is no possibility to underspend anymore – no costs reporting**

The eligible budget costs are:

- **Direct** (Personnel costs, Subcontracting, Purchase costs)
- **indirect** costs (flat rate 7% of direct costs)



# Lump sum **Type II** rationale



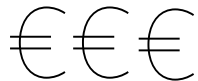
Detailed budget table to guarantee **accuracy** of the cost estimation;

The cost categories (personnel costs, subcontracting, purchase costs) and eligibility rules must be followed.

Applicants provide cost estimations for each cost category (personnel costs, subcontracting costs, purchase costs, other cost categories) **per beneficiary** and affiliated entity (if any), and **per work package** in the **detailed budget table**.

**Cost estimations** are subject to the same basic eligibility rules:

- must be reasonable/not excessive
- must be in line with and necessary for the activities proposed
- must be in line with beneficiaries' normal practices
- in compliance with applicable national laws



# How to write a proposal with Lump sum Type II

*No changes except for the detailed budget table!*

Use the **standard proposal templates** for the programme in question.

A correctly filled-in **detailed budget table** is a **mandatory** annex to the proposal

## LS II shift towards outputs

- Project proposal must have **clear objectives**.
- Outputs must be **measurable** and **quantifiable**.
- Well structured **work plan and solid methodology**  
(Objectives > tasks and activities > deliverables)

# Importance of the Work Packages

The completion of a work package will trigger the payment

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**.

## 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

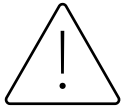
## What's NOT a work package?

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 estimated value (e.g. lump sum) of the work package must be related to the outputs



Pay attention in how you estimated the costs of [WP1 Project management and coordination](#)

**No inflation of WP1** - less financial management due to lump sums, no financial audit, records keeping as before (no timesheets, boarding passes).

For example, given the simplification introduced with LS, the financial coordination of the project requires less administrative burden, hence **less human effort under WP1**.

# 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/trans-national 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
<b>Overall (pass) scores</b>	<b>70</b>	<b>100</b>

# 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).

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



# 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\(2020\) 7115](#) and [Annex 2a](#):

In the decision, the amount per unit is expressed in daily rate! [€ 5080/18]\*country-specific correction coefficient of the country where the beneficiary is established.

**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** – provide clear and detailed explanation of subcontracting costs in Annex 1

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

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

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 outputs.

# C1 Travel, accommodation and subsistence

## How to make your cost estimation

### 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



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](#) and **new rates** published in the [Additional information on unit costs Annex 2a](#)

# Travel, accommodation and subsistence

Rationale: to cover the most frequent cases

- travels intra member states (50-400km)
- Travels between member states (50-400km)
- All travels above 400k)

Same for accommodation and subsistence:  
Only the most frequent destinations are listed  
(55 countries out of 193 in the world)

For **all other situations** (less frequent/exceptional) not covered by the unit costs,  
you use estimated actual costs ([see datasheet](#))



## How to calculate the distance:

Departure: **place of employment**  
Arrival: **place where the activity takes place**



[Distance calculator](#)

## Travel costs

Amounts for **intra-Member State** return journeys **by land** between 50 and 399 km

Units: travel (journeys) for the action

Amount per unit:

*standard:*

*for travel of 50 -399km (inside EU countries):*


Country	Unit costs in €	Country	Unit costs in €	Country	Unit costs in €
AT	60	FI	36	PL	20
BE	46	FR	64	PT	40
BG	12	HR	36	RO	16
CZ	20	HU	28	SE	56
DE	64	IE	36	SI	27
DK	76	IT	52	SK	20
EE	16	LT	20		
EL	36	LV	16		
ES	52	NL	49		

## Travel cost

### Amounts for **Inter-Member States** return journeys **between 50 and 399 km**

*for travel of 50-399km (land-based; between EU countries):*

MS	AT	BE	BG	CZ	DE	DK	EE	EL	ES	FI	FR	HR	HU	IE	IT	LT	LU	LV	NL	PL	PT	RO	SE	SI	SK
AT				58	65						64	58	58		58					58		58		58	58
BE					82						82						50		82						
BG								37				36	26									17			
CZ	58				65						64	36	26							20		19		37	21
DE	65	82		65		76					82	65			65		82		65	65				65	
DK					76														76				76		
EE																22		22							
EL			37																						
ES											82										54				
FI																							55		
FR	64	82		64	82				82						82		82		82						
HR	58		36	36	65								36		50							36		37	
HU	58		26	26								36			50					26		26		37	26
IE																									
IT	58				65						82	50	50											50	
LT								22											19		20				
LU		50			82						82									82					
LV								22								19					20				
NL		82			65	76					82						82								
PL	58			20	65								26			20		20				20			21
PT									54																
RO	58		17	19								36	26							20					21
SE						76				55															
SI	58			37	65							37	37		50										37
SK	58			21									26							21		21			37

 No connection below 400 km

*for travel of 50-399km not covered above:*

- for calls with opening date before 26 July 2023:
  - for projects with end date on 31 December 2022 or before: EUR 196
  - for projects ongoing on 1 January 2023 or with start date as from that date (voluntary\*\*): EUR 245
- for calls with opening date after 26 July 2023: EUR 245

## Travel costs

### Amounts for return air, rail and combined air/rail journey



All distances to be measured using the [rail calculator](#) or [flight calculator](#)

for calls with opening date after 26 July 2023:

Distance Band	Unit costs in €	Distance Band	Unit costs in €	Distance Band	Unit costs in €
400-600	245	1601-2000	369	4501-6000	796
601-800	261	2001-2500	429	6001-7500	900
801-1200	276	2501-3500	541	7501-10000	1 201
1201-1600	288	3501-4500	659	10001-Max	1 376

### Attention!

distance = one way distance

Rates = amount for a return journey.

#### special rates:

*for travel from EU countries to EU outermost regions or OCTs:*

Remote region	Unit costs in €	Remote region	Unit costs in €	Remote region	Unit costs in €
Aruba	1 343	French Guiana	905	Saint Helena	2 395
Bonaire	1 344	Martinique	958	Saint Martin	939
Curaçao	1 302	Mayotte	1 170	Saint Pierre and Miquelon	1 832
French Polynesia	2 204	New Caledonia	2 065	Wallis and Fotuna	2 398
Greenland	1 118	Réunion	1 040		
Guadeloupe	801	Saba	1 286		

*for travel to/from location 400 km or more from nearest airport: increase applicable unit cost by 50%*



## Nota bene European Green Deal

- ❑ Recurrent project meetings in **blended** way (in-person, online and hybrid)
- ❑ **In-person meetings** = consider limiting the n. people from each co-beneficiary;
- ❑ **Smart travelling** - promote **train** when efficient alternative to air travel

# Accommodation costs

Country	Accommodation - € per night	Country	Accommodation - € per night	Country	Accommodation - € per night
Albania	101	Greece	107	North Macedonia	95
Algeria	157	Hungary	105	Norway	145
Armenia	115	Iceland	190	Palestine	140
Austria	126	Ireland	139	Poland	103
Azerbaijan	136	Israel	187	Portugal	109
Belarus	108	Italy	114	Romania	109
Belgium	137	Jordan	140	Serbia	105
Bosnia and Herzegovina	90	Kosovo	92	Slovakia	98
Bulgaria	110	Latvia	95	Slovenia	113
Croatia	104	Lebanon	154	Spain	117
Cyprus	120	Libya	146	Sweden	158
Czechia	107	Lichtenstein	135	Switzerland	178
Denmark	158	Lithuania	94	Syria	145
Egypt	152	Luxembourg	163	Tunisia	99
Estonia	107	Malta	141	Turkey	116
Finland	146	Moldova	133	Ukraine	122
France	166	Montenegro	98	United Kingdom	151
Germany	119	Morocco	129		
Georgia	134	Netherlands	133		

## Accomodation

Type: unit costs

Units: nights spent on travel for the action

# Subsistence costs

Country	Subsistence daily rate in €	Country	Subsistence daily rate in €	Country	Subsistence daily rate in €
Albania	50	Greece	82	North Macedonia	50
Algeria	85	Hungary	64	Norway	80
Armenia	70	Iceland	85	Palestine	60
Austria	102	Ireland	108	Poland	67
Azerbaijan	70	Israel	105	Portugal	83
Belarus	90	Italy	98	Romania	62
Belgium	102	Jordan	60	Serbia	60
Bosnia and Herzegovina	65	Kosovo	60	Slovakia	74
Bulgaria	57	Latvia	73	Slovenia	84
Croatia	75	Lebanon	70	Spain	88
Cyprus	88	Libya	50	Sweden	117
Czech Republic	70	Lichtenstein	80	Switzerland	80
Denmark	124	Lithuania	69	Syria	80
Egypt	65	Luxembourg	98	Tunisia	60
Estonia	80	Malta	88	Turkey	55
Finland	113	Moldova	80	Ukraine	80
France	102	Montenegro	60	United Kingdom	125
Germany	97	Morocco	75		
Georgia	80	Netherlands	103		

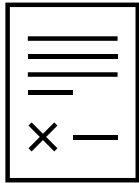
Subsistence unit costs are for a 24-hour period. The amount of unit costs to be **estimated** should be calculated by rounding up or down to the nearest full number of days, except for the first day where any amount of hours will be rounded up to 1 full day (if the event duration is less than 1 day).

# 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 from your proposal **do not** become part of the grant agreement.

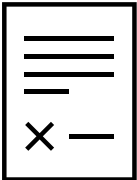
- Once the lump sum is fixed in the grant agreement, the **costs actually incurred are not relevant**.
- If a work package is incomplete at the end of the project, the lump sum is paid partially in line with the degree of completion. This amount is determined after a contradictory procedure.
- No financial 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)



# Budget flexibility

- You can use the budget as you see fit, as long as the project is implemented as agreed.
- The actual distribution of the lump sum is invisible to us.
- Budget transfers require an amendment if the consortium wants to reflect them in the grant agreement.
- Transfer between Work Packages are possible if:
  - Work Packages concerned are not already completed (and declared in a financial statement)
  - Justified by the technical and scientific implementation of the action

# Detailed budget table

The 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 <b>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.</b></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 <b>only</b> 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 '<b>Add a Beneficiary</b>'; to add an affiliated entity, please, double-click on '<b>Add an Affiliated Entity</b>'.</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	

### 3. 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				Actions (double-click to activate)	
BE NR/AE	BE/TP name	Acronym	Country	APPLY CHANGES	Add a Beneficiary
BE 001				Remove this Beneficiary	Add an Affiliated Entity

# Instructions

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 ' <b>Add a Work Package</b> '.
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 " <b>Apply changes</b> " 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.

List of Work Packages	
WP Nbr	WP Label
WP 001	

Actions (double-click to activate)	
<b>APPLY CHANGES</b>	Add a Work Package
Remove this Work Package	

## 4. Work Packages list

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-210903849

Acronym: test

## 3 - Budget

No	Name of Beneficiary	Country	Requested grant amount
1	Inf. Camera-riena	BE	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	
<b>Total WORK PACKAGES:</b>				-	-
<b>Project management &amp; coordination</b>					
WIP 001	<b>A. DIRECT PERSONNEL COSTS</b>			-	-
	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			-	-	
<b>TOTAL DIRECT COSTS INCLUDING SUBCONTRACTING (A+B+C+D)</b>			-	-	
E. Indirect costs 7%			-	-	
<b>TOTAL COSTS (A+B+C+D+E)</b>			-	-	

# Personnel costs

## How to encode in the table

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).



Average

BE 001		BE 001			BE 001
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
<b>Total WORK PACKAGES:</b>				20,062.50	20,062.50
<b>A. DIRECT PERSONNEL COSTS</b>				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				-	-



# Subcontracting costs

## How to encode in the table

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>B. Subcontracting costs</b>	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**.

# Purchase costs

## How to encode in the table

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

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

# Equipment

## How to encode in the table

BE 001 Association ABC		BE 001			BE 001 BE+AE TOTAL COSTS
		Association ABC			
		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)			-	-
	C.3 Other goods, works and services			-	-

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.

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
<b>TOOL: DEPRECIATION COSTS LIST</b>										
<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
										-

# Any comments worksheet



The worksheet 'Any comments' allows you to explain how you estimate costs.

It refers to **all budget categories** (personnel costs, subcontracting, purchase costs)

Any comments			
<i>nr</i>	<i>BE ref</i>	<i>WP ref</i>	<i>Comments</i>

## 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")			-	-
<b>D. Other cost categories</b>			-	-
D.1 Financial support to third parties			-	-
<b>TOTAL DIRECT COSTS INCLUDING SUBCONTRACTING (A+B+C+D)</b>			<b>18,750.00</b>	<b>18,750.00</b>
<b>E. Indirect costs 7%</b>			1,312.50	1,312.50
<b>TOTAL COSTS (A+B+C+D+E) -</b>			<b>20,062.50</b>	<b>20,062.50</b>

# Upload the file in the 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

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

## 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 <sup>1</sup>
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 beneficiar]												
1.1 - [short name affiliated entity]												
2 - [short name beneficiar]												
2.1 - [short name affiliated entity]												
X - [short name associated partner]												
Total consortium												



Questions?

# Thank you



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