



# **DG Justice and Consumers**

## **LUMP SUM FUNDING** **in DG JUSTICE** **Grant management**



# GOALS

- **Reduction** of administrative burden
- Make life of beneficiaries **easier**
- Increase the **attractiveness** of the programme
- Focus on **performance**

# No changes to the basic rules

- 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 (if applicable), final

# What changes

- 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.** This means that the actual costs of the work are not relevant, the records and supporting documents must show that the action tasks have been carried out as described in Annex 1.
- No **financial** ex post audits

# Type of lump sums

- **Type 1:** pre-fixed amount (defined by formal decision)
- **Type 2:** project-based amount (meaning that the lump sum will be based on the individual project budget, and thus be different for each project)
  - The lump sum is defined in the project
  - The lump sum chosen must be justified by the resources mobilised.

# How to write a Lump sum proposal

- use the **standard proposal templates** for the programme in question.
- present the **objectives** and **methodology** of the project and address the expected outcomes and impacts as in any EU grant proposal.
- design of the **work plan** is essentially the same as in other proposals
- The **effectiveness** of the work plan remains essential. The use of lump sum funding should not lead to the subdivision of the project into many small work packages. As usual, the proposal must describe in detail the activities covered by each work package.
- To define and justify the lump sum, you need to provide **detailed breakdown of cost estimations**. The estimates must be an approximation of your actual costs and meet the basic eligibility criteria of DG JUST grants: **detailed budget mandatory annex**

# Importance of the Work Packages

- 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
- A single activity is not a WP A single task is not a WP A % of progress is not a WP
- A lapse of time is generally not a WP (e.g. activities of year 1)
- Projects should normally have a minimum of 2 work packages
- Each work packages can have multiple deliverables

# Project evaluation

- **No changes** in terms of evaluation of the project
- Proposals are evaluated against the **standard criteria:**  
Relevance, Quality and Impact
- **Budget** will be evaluated under the quality criteria



# Project Budget

- Lump sum budgets are based on **realistic “actual” cost estimations** for each cost category and per work package.
- Cost estimations must be in line with and justified by the activities proposed
- individual cost estimations and the resulting lump sum are **plausible** and **reasonable** at the time of evaluation
- Evaluation of **resources** is based on the work plan. The number of person-months required at each level of qualification/seniority must be in line with and justified by the activities proposed
- Costs estimations are subject to the **same eligibility rules** as in actual costs grants, i.e. cost estimations can be included only if the same cost item/type of cost would be eligible in an actual cost
  - must be in line with normal practices
  - must be reasonable/not excessive
  - must be in line with and necessary for the activities proposed
  - in compliance with applicable national laws

# Project Budget

- The budget estimate will normally be assessed under the Quality/Implementation/Resources award criterion
- 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
- 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 relevant award criterion (e.g. if the lump sum is clearly overestimated or underestimated, or if the budget structure is unfit for purpose).

# Project Budget

- Rules for cost eligibility do not change
- Staff costs
  - **Employees etc.**
  - **SME owner**
  - **volunteers**
- Travel subsistence and accommodation

# Staff costs

The **monthly rate** is calculated as:

$$\left\{ \begin{array}{l} \text{annual personnel costs for the person} \\ \div \\ 12 \end{array} \right.$$

## **EFFORT**

**1 unit = 1 month full time for 1 person**

*1 year = 215 productive days*

**1 month** =  $215/12 = 18$  days

*For example:*

*1 person working a total of 200 equivalent full-time days .*

*The effort is calculated by dividing the number of days by 18.*

$200/18 = 11,1 \rightarrow \mathbf{11}$



Check detailed explanation in the [Annotated Grant Agreement](#)

# Staff costs

- **Natural persons** = self-employed natural persons (e.g. some types of in-house consultants) who work on the action for the beneficiary under conditions similar to those of an employee, but under a contract that is legally not an employment contract. ([Article 6.2.A.2](#))
- **SME Owners** 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. SME owners who receive a salary (registered as such in the accounts of the SME) cannot declare personnel costs under this budget category, unless they can show that this salary corresponds exclusively to the management of the SME (and is therefore not linked to the action).

## Calculation:

**Amount per unit =**

EUR 5 080/month

**X**

**country-specific correction coefficient** of the country where the beneficiary is established

# Volunteers

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

Calculation:

**Monthly rate (unit costs)** = *Amount per unit x 18*

**Number Units** = *days worked on the project / 18*

## Note that:

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

# Travel, accommodation and subsistence: unit costs apply

Rationale: to cover the most frequent cases

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

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](#))

**!!!** When unit costs are available, their use is **mandatory** in  
line with **eligibility criteria**

If not available, actual costs apply

# Travel, accommodation and subsistence:

## Not covered by the unit costs:

- travel between 50 and 399 km in **a third country**
- travel between 50 and 399 km between **a Member State and a third country**
- and travel between 50 and 399 km in **Luxembourg, Cyprus or Malta**

[Commission Decision](#) on unit costs for travel, accommodation and subsistence costs

AGA (Point 6.1b, 6.3 and 6.2.C.1)



# How to calculate the distance:



[Distance  
calculator](#)

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

## 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		

**! Travels below 50 km is not be reimbursed.**

## 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				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	589		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: EUR 196*

## Travel costs

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

for travel of 400 km or more\* (air or rail or combined air/rail):

Distance Band	Unit costs in €	Distance Band	Unit costs in €	Distance Band	Unit costs in €
400-600	196	1601-2000	295	4501-6000	637
601-800	209	2001-2500	343	6001-7500	720
801-1200	221	2501-3500	433	7501-10000	961
1201-1600	230	3501-4500	527	10001-Max	1 101



Use the [rail calculator or flight calculator](#) to measure distances

*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%

**Attention!**

distance = one way distance

Rates = amount for a return journey.

## 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		

## Accommodation

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 declared 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.
- No financial audits
- 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.



# 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

## 2. Presentation of the Excel table

### Instructions

1	This workbook for Lump Sum calculation must be uploaded in the Submission system as a mandatory document in annex to the application. 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).
2	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.
3	We recommend using <b>Excel 2010</b> or more recent.
4	The only currency used in this worksheet is <b>EURO</b> .
5	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 % of co-financing (in row 35, both in column E) applicable for the call.</b> This data can be found on the Portal under Topic Conditions and in the Call document.
6	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) and the last column of the 'Proposal Budget' sheet with the Requested EU Grant Amount.
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 ' <b>Add a Beneficiary</b> '; to add an affiliated entity, please, double-click on ' <b>Add an Affiliated Entity</b> '. <i>NOTE: the costs of Associated Partners <b>cannot</b> appear in any part of this budget.</i>

Read carefully the **tab Instructions** where you will find the information needed to fill in this Excel file

## 2. Presentation of the Excel table

**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 :	320,450.00 €
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.

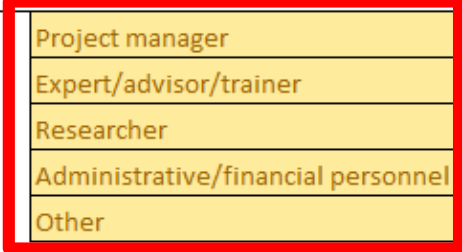
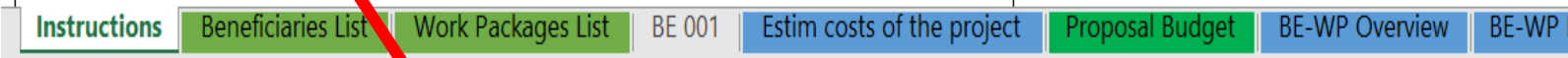
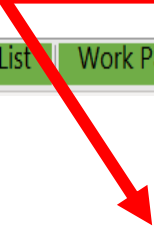

**Create XLSX document**

Double-Click to activate

**Instructions** | Beneficiaries List | Work Packages List | BE 001 | Estim costs of the project | **Proposed Budget** | BE-WP Overview | BE-WP Person Months | Depreciation Costs

You will first have to fill in that information in the tab « Instructions » based on the information mentioned in the proposal

## 2. Presentation of the Excel table

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						
							
							
							

# 3. Beneficiaries list

## Instructions

1	This workbook for Lump Sum calculation must be uploaded in the Submission system as a mandatory document in annex to the application. 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).
2	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.
3	We recommend using Excel 2010 or more recent.
4	The only currency used in this worksheet is EURO.
5	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 % of co-financing (in row 35, both in column E) applicable for the call.</b> This data can be found on the Portal under Topic Conditions and in the Call document.
6	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) and the last column of the 'Proposal Budget' sheet with the Requested EU Grant Amount.
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 ' <b>Add a Beneficiary</b> '; to add an affiliated entity, please, double-click on ' <b>Add an Affiliated Entity</b> '. <i>NOTE: the costs of Associated Partners <b>cannot</b> appear in any part of this budget.</i>

These 3 **tabs** will have to be **filled in** in order for your Detailed budget table to be complete, **before uploading** it into the Submission system

### 3. Beneficiaries list

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

Instructions	Beneficiaries List	Work Packages List	BE 001	Estim costs of the project	Proposal Budget	E
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Complete the information related to your organisation:  
**beneficiaries** and, if relevant,  
**affiliated entities**

### 3. Beneficiaries list

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

**APPLY CHANGES**  
Remove this Beneficiary

Instructions | **Beneficiaries List** | Work Packages List | BE 001 | Estim costs of the project | Proposal Budget | E

**Double click** on «APPLY CHANGES» once the information is duly completed or after any change

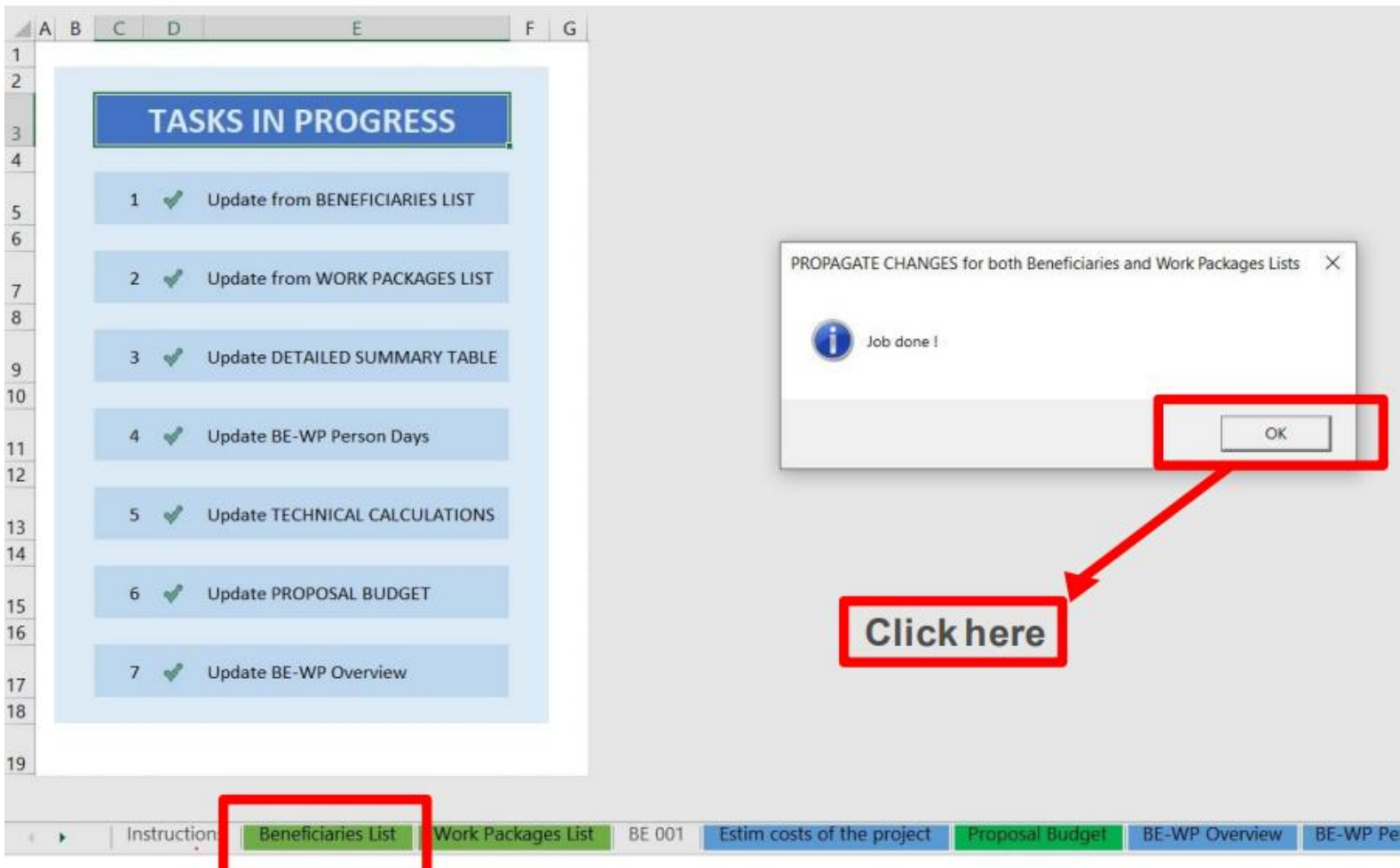
## 3. Beneficiaries list

### Fill in the beneficiaries list ('BE list' tab)

- To add a beneficiary, click on the '**Add BE**' button to generate an additional line to the table. You can add as many beneficiaries as needed.
- To add an affiliated entity, click on the '**Add AE**' button on the line of the beneficiary to which the entity is affiliated.
- For each beneficiary and each affiliated entity, write the **name** and the **acronym** of the organisation and chose the correct **country** and funding rate from the drop-down menus.
- Once you have completed the 'BE list' sheet, you must click the '**Apply changes**' button to generate the related tabs in the Excel workbook: one tab will be generated for each beneficiary.



# 3. Beneficiaries list



The screenshot displays a software interface with a 'TASKS IN PROGRESS' panel on the left and a 'PROPAGATE CHANGES' dialog box on the right. The 'TASKS IN PROGRESS' panel lists seven tasks, each with a green checkmark icon:

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

The 'PROPAGATE CHANGES' dialog box contains the text 'PROPAGATE CHANGES for both Beneficiaries and Work Packages Lists' and a message 'Job done !' with an information icon. An 'OK' button is highlighted with a red box. A red arrow points from the 'Click here' text (also in a red box) to the 'OK' button. At the bottom of the interface, a tab labeled 'Beneficiaries List' is highlighted with a red box.

## Instructions

8	<p>Then you can fill in the sheet 'Work Packages list', where you are asked to enter all the Work Packages.</p> <p>To add a work package, please double-click on '<b>Add a Work Package</b>'.</p>
9	<p>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.</p> <p>At this stage your spreadsheet is ready to be edited Beneficiary by Beneficiary (BE XXX) for all the workpackages concerned.</p> <p>You are requested to enter for each Beneficiary Spreadsheet, all the related costs of each WorkPackage.</p>
10	<p>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.</p> <p>Complete only the <b>number of units</b> and the <b>cost per unit</b> for each cost category. The total cost per cost category will be automatically calculated.</p> <p>If the Beneficiary does not contribute to a specific WP or cost category, then leave it blank.</p>
11	<p>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.</p> <p>For additional information, please refer to the <a href="#">Annotated Model Grant Agreement</a>.</p>
12	<p>In each 'BE XXX' sheet, for section "<b>A. DIRECT PERSONNEL COSTS</b>", you have to encode your costs using the following unit:</p> <p><b>1 unit is 1 person-month</b></p>
13	<p>In each 'BE XXX sheet', for section '<b>C2. Equipment</b>', use the 'Depreciation costs' sheet as a tool to calculate the depreciation costs to be charged for the whole duration of the project.</p> <p>This amount is <b>NOT</b> 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.</p>

## 4. Work Packages list

**Double click**  
here to **add** a  
Work Package

### List of Work Packages

WP Nbr	WP Label
WP 001	Management and coordination activities
WP 002	Raising awareness campaign
WP 003	E-learning course

*Actions (double-click to activate)*

**APPLY CHANGES**

Add a Work Package

Remove this Work Package

Remove this Work Package

Remove this Work Package

**Double click**  
here to **remove**  
a Work Package

Instructions

Beneficiaries List

Work Packages List

BE 001

Estim costs of the project

Proposal Budget

BE-WP Overview

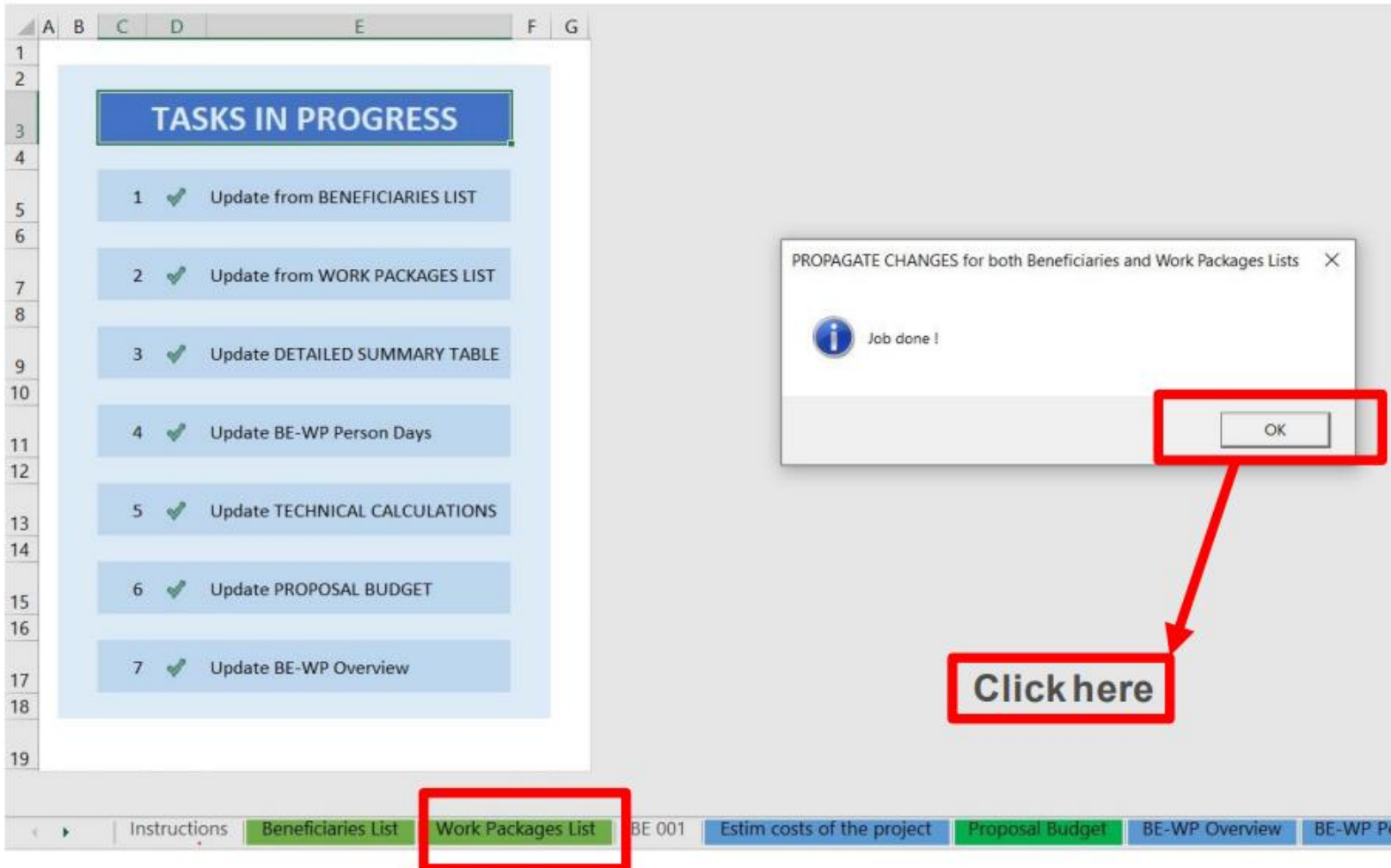
BE-WP

## 4. Work Packages list

List of Work Packages		Actions (double-click to activate)	
WP Nbr	WP Label		
WP 001	Management and coordination activities	<b>APPLY CHANGES</b>	Add a Work Package
WP 002	Raising awareness campaign	Remove this Work Package	
WP 003	E-learning course	Remove this Work Package	

**Double click** on 'APPLY CHANGES'  
once the information is duly  
completed or after any change

## 4. Work Packages list



The screenshot displays a software interface with a 'TASKS IN PROGRESS' panel on the left and a 'PROPAGATE CHANGES' dialog box on the right. The 'TASKS IN PROGRESS' panel lists seven tasks, each with a green checkmark indicating completion:

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

The 'PROPAGATE CHANGES' dialog box contains the text 'PROPAGATE CHANGES for both Beneficiaries and Work Packages Lists' and an information icon with the message 'Job done !'. An 'OK' button is highlighted with a red box. A red arrow points from the 'OK' button to a red box containing the text 'Click here'.

At the bottom of the interface, a tab labeled 'Work Packages List' is highlighted with a red box. Other tabs visible include 'Instructions', 'Beneficiaries List', 'BE 001', 'Estim costs of the project', 'Proposal Budget', 'BE-WP Overview', and 'BE-WP P'.

## 5. Report of the estimated costs

### Fill 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.
- For the cost per unit, enter only **whole numbers** (integers)
- If the beneficiary does not contribute to a specific work package, **leave the cells empty**

## 5. Report of the estimated costs

BE 001 Association ABC		BE 001			BE 001
		Association ABC			
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	BE+AE TOTAL COSTS
Total WORK PACKAGES:				-	-
A. DIRECT PERSONNEL COSTS					-
WP 001	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				-	-

You have to encode your costs using the following unit:

**1 unit = 1 person/month**

You first have to calculate average amounts if you have different costs per staff member within a category

Beneficiaries List

Work Packages List

BE 001

BE 002

BE 003

Estim costs of the project

Proposal Budget

## 5. Report of the estimated costs

BE 001 Association ABC		BE 001 Association ABC			BE 001 BE+AE TOTAL COSTS
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
Total WORK PACKAGES:				-	-
Management and coordination activities					
WP 001	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			-	-
	C.1 Travel and subsistence per travel or day			-	-
	Travel			-	-
	Accommodation			-	-
	Subsistence			-	-
C.2 Equipment (please refer to the Depreciation Cost sheet)			-	-	

For each cost (line) both columns (**units** and **cost per unit**) have to be filled in.

The other columns will be **automatically** calculated



## 5. Report of the estimated costs

BE 001 Association ABC		BE 001			BE 001 BE+AE TOTAL COSTS
		Association ABC			
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
Total WORK PACKAGES:				-	-
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				-	-
C.1 Travel and subsistence per travel or day				-	-
Travel				-	-
Accommodation				-	-
Subsistence				-	-
C.2 Equipment (please refer to the Depreciation Cost sheet)				-	-

WP 001

WP 001

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. No decimals allowed.

You have to estimate the eligible costs of your proposal using the **same methodology** as if these costs should be declared under an actual cost-based grant agreement

For additional information, please refer to the [Model Grant Agreement](#).

Then repeat this procedure to the other Work Packages below

# Different costs per unit

## Heading A.1 Employees (or equivalent) person months

WP3	BE 001  Association ABC	BE 001			BE 001  BE+AE TOTAL COSTS
		Association ABC			
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
A. DIRECT PERSONNEL COSTS				38,054	38,054
A.1 Employees (or equivalent) person months				38,054	38,054
	Project manager	5	3,063	15,315	15,315
	Expert/advisor/trainer	1	3,219	3,219	3,219
	Researcher	2	3,700	7,400	7,400
	Administrative/financial personnel	1	3,930	3,930	3,930
	Other	3	2,730	8,190	8,190

Monthly personnel costs	
Senior Project Manager	4090
Project Assistant	2900
Junior Project Officer	2200
<b>Average cost per unit</b>	<b>3063</b>

# Calculation #units – example table

## Heading C - Purchase costs

### WP3 2-day Conference in Barcelona

		C.1 Travel and subsistence			C.3 Other goods, works and services		
		Travel	Accommodation	Subsistence	Venue, tech	Interpretation	Expert Fees
<i>n. participants</i>			117 €	88 €	- €	1,800 €	2,000 €
Local participants	20	- €	- €	3,520 €			
Participants from Budapest	4	920 €	936 €	704 €			
Participants from Brussels	6	1,326 €	1,404 €	1,056 €			
Participants from Lisbon	4	884 €	936 €	704 €			

= n. people travelling \* unit amount

Budapest = 4 \* 230 €

Brussels = 6 \* 221 €

Lisbon = 4 \* 221 €

Amount in EUR  
per return trip

= n. people \* n. nights  
\* unit amount

Accommodation  
Amount in EUR  
per night

= n. people \* nearest **full**  
n. days \* unit amount

Subsistence - Daily  
Rate in EUR

# Different costs per unit

## Heading C - Purchase costs

### ➤ Detailed budget table

BE 001  Association ABC		BE 001			BE 001  BE+AE TOTAL COSTS	
		Association ABC				
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS		
WP 003	C. Purchase costs				20,024	20,024
	C.1 Travel and subsistence per travel or day				12,424	12,424
	Travel		14	226	3,164	3,164
	Accommodation		28	117	3,276	3,276
	Subsistence		68	88	5,984	5,984
	C.2 Equipment (please refer to the Depreciation Cost sheet)				-	-
	C.3 Other goods, works and services				7,600	7,600
	Consumables and supplies				-	-
	Services for Meetings, Seminars (rental of rooms, translations, interpretation)		2	3,800	7,600	7,600
	Services for communication / promotion / dissemination				-	-
IT services including virtual events software				-	-	

Travel	
UNIT	COST PER UNIT
4	230
10	221
<b>Tot 14</b>	
<b>Average:</b>	<b>226</b>

Accommodation	
UNIT	COST PER UNIT
<b>28</b>	117

= 14 people \* 2  
(n. nights)

Subsistence	
UNIT	COST PER UNIT
<b>68</b>	88

= 34 people \* 2  
(nearest **full** n. days)

## 5. Report of the estimated costs

BE 001		BE 001			BE 001
Association ABC		Association ABC			
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
WP 002	A.5 Volunteers			-	-
	B. Subcontracting costs	3	22,500	67,500	67,500
	C. Purchases 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			-	-

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

Enter the **number of subcontracted tasks** for a given beneficiary and a given work package as **number of unit**. The **cost per unit** will be an **average of the costs** of all subcontracted. No more detailed information is required in the Excel file.

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

## 5. Report of the estimated costs

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			-	-
	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 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.

## 5. Report of the estimated costs

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

## Instructions

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 'Maximum EU Grant Amount' <b>must be identical</b> to the Requested Grant Amount in the 'Section 3 – Budget', in <u>the application form</u> .
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.
19	The format of this Excel workbook is .xlsm because it uses macros. However, this format cannot be uploaded to the submission system for security reasons. <b>Only XLSX format is allowed.</b> Therefore, please save a copy as an .xlsx document to upload it to the proposal submission tool. <u>To save this workbook as .xlsx document:</u> - Double-click on the button 'Create XLSX Document' in cell E37 of this <u>Instructions</u> sheet. OR - In Excel, click on "File" and then "Save as"; in the "Save as" dialog box, choose ".xlsx" from the "save as tyoe" dropdown list.



## 5. Report of the estimated costs

BE 001  Association ABC		BE 001			BE 001  BE+AE TOTAL COSTS
		Association ABC			
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
WP 001	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			-	-
	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 and supplies			-	-
	Services for Meetings, Seminars (rental of rooms, translations, interpretations, speakers' fees/travel)			-	-
	Services for communication / promotion / dissemination			-	-
	IT services including virtual events software			-	-
	Please leave row empty			-	-
	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% (rounded to zero decimals)				-	-
TOTAL COSTS (A+B+C+D+E)				-	-

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

## 6. 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

## Estimated budget

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 /	
Forms of funding	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												