



#### Europa Media Trainings

## Resource Planning and Budgeting in HE Proposals

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Get it right! - Session III. - Budget Development 07 April 2022 / 14:00 – 16:00 CET Live Webinar

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## Welcome!

- 14:00-15:30 | Presentation
- 15:30 16:00 | Q&A session



## **SPEAKER**

Jelena Kajganović

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## Introduction to finances in HE

## **Key facts**

- **Budget is an estimation** (see H2020 GA Art.4.1, HE GA Art.5.4): you need to try to foresee all costs.
- Financial Report can consist of only actual (or unit-based) costs incurred when implementing the project.
- Budgeting and Reporting **will never be exactly the same:** it would actually be quite suspicious...
- However, they should not differ too much. But **how much is too much**?



## Basic financial principles

in the context of EU R&I projects (1)

Rule #1:

We are spending the "Taxpayers' money": Horizon 2020 / Horizon Europe is a public grant!

As a minimum, all parties must respect the principles of good accounting and "housekeeping" as set by their own national legislation.





## **Basic financial principles**

in the context of EU R&I projects (2)

Rule #2:

Cost vs Price: What is the difference?

- It is called **COST reimbursement** for a good reason...
- No commercial "rates"
- No "profit"
- No "overheads"



## **Basic financial principles**

in the context of EU R&I projects (3)

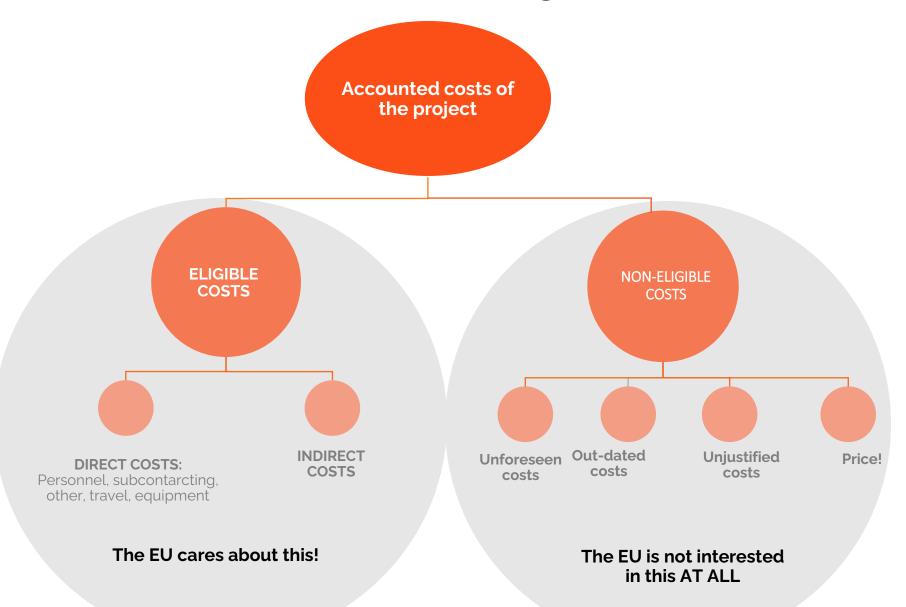
#### Rule #3:

All costs to be reported to the project must be: **ELIGIBLE** 





### **Project costs vs. Eligible costs**



# What makes any cost a DIRECT cost:

#### Can be directly linked to the project

- The Beneficiary must **prove the link** between the project and the cost
- Example: travel costs to Brussels link: project meeting in Brussels, reported in the (periodic) reports

#### Can be proportionated to the project

- The Beneficiary must provide evidence on the "usagerate"
- Example: salary cost of a staff member timesheets show the link and help identify the involvement level

## What makes any cost an INDIRECT cost:

## **Cannot be measured directly** due to practical or administrative reasons:

- Overheads or running costs
- Equipment or staff costs, if cannot be proportionated or linked to the project
- Any other costs with no link to the project (e.g. travel "forgotten" to be reported, equipment fully depreciated, etc.)

## **Direct Cost Categories**

- Personnel costs (A)
  - as actual costs
  - as unit costs
- Subcontracting (B)
  - as actual costs only!
- Purchase costs (C)
  - Travel costs as actual costs only! (C1)
  - Equipment and infrastructure costs- as actual costs only! (C2)
  - Other goods and services as actual costs only! (C3)
- Other costs (D)
  - Financial support to Third Parties (FSTP) (D1)
  - Internally invoiced goods and services (D2)
  - Transnational access cost to Research Infrastructure (D3)
  - Virtual access cost to Research Infrastructure (D4)
  - PCP/PPI (D5)
  - Euratom Cofund staff mobility costs (D6)
  - ERC Additional funding (D7)
  - ERC Additional funding SC, FSTP, IIGS (D8)



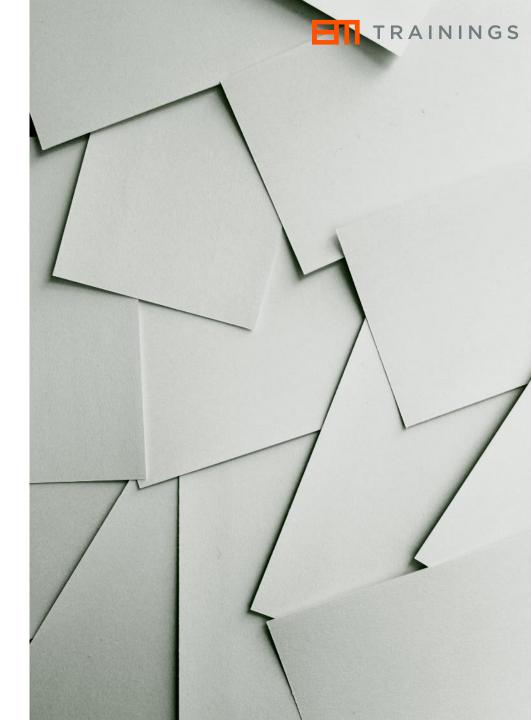
## **Indirect Costs**

#### **FLAT-RATE overheads**

For all beneficiaries: **25%** on the top of the **total direct eligible costs**, excluding:

- Subcontracting
- Costs of in-kind contribution to third parties which are not used on the beneficiary's premises
- Costs of providing financial support to third parties
- Lump-sums or unit costs

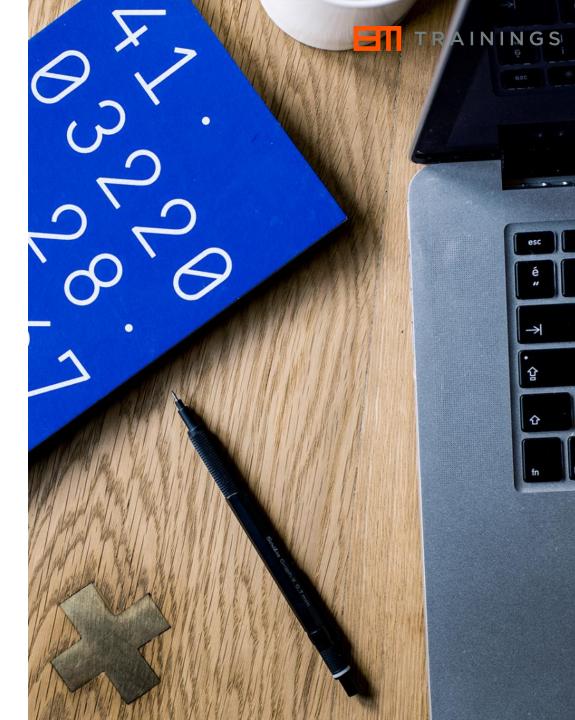
It's automatically added to the direct costs.



## **Funding rates**

#### "One project – One Rate" principle

- 100% reimbursement for all in Research and Innovation Actions (RIA) and in Coordination and Support Actions (CSA)
- **70%** reimbursement in **Innovation Actions (IA)** with the <u>exception</u> of:
  - 100% funding for **non-profit** entities in IA



Planning your project budget

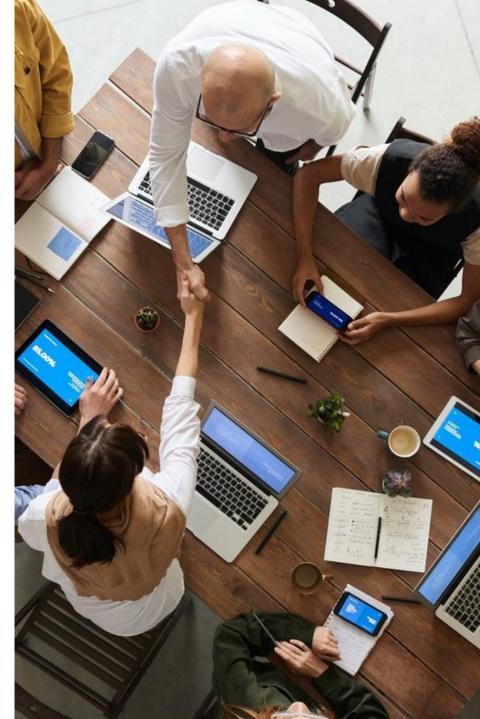
# Budgeting at the proposal phase

- The budget is important primarily for you
- The more detailed your estimation is, the easier project implementation will be
- Limited overestimation is suggested (5%)
- Evaluators' perspective on the budget: secondary importance
- Modifications and reallocations are possible during project implementation



## **Budget Preparation Process**

- Overseen by the Coordinator
- Bottom up vs. top-down approach
- Asking for initial data
  - Average monthly salary (per category); number of person-months needed to conclude the planned work in work packages
  - Other financial data or admin/legal data
- Draft version
- Revision
- Balancing (by the Coordinator)
- Final version





## **Budget and Resources**

# **Budget** $\rightarrow$ Part A – 3. Budget

## Resources $\rightarrow$ Part B of the proposal Section 3.1: Work plan and resources



## Planning your project budget

- Direct personnel costs
- Subcontracting costs
- Purchase costs
- Other cost categories
- Indirect costs

												X	Es	timated income	1		
						Estimated	d expenditure	e							Other so finan		
						Estimated	eligible cos	ts	~	EU con	tribution to elig					Total estimate d income	
			A. B. C. Purchase costs D. Other cost categories costs€ (e) = 25% costs/€									Maximum EU contributio n to	Requested EU contributio n to	Income generated by the	Financial contributi ons	Own resource s	(s)=(n)
No	Participant name	Country	(a1)	(b)	C.1 Travel and subsiste nce/€ (c1)	C.2 Equipm ent/€ (c2)	C.3 Other goods, works and services /€ (c3)	D.X [specific cost category] /€ (dx)	((a1) + (c1) + (c2) + (c3) + (d7)]	$\begin{array}{l} (h) = (a1) + \\ (b) + (c1) + \\ (c2) + (c3) + \\ (d) + (e) \end{array}$	(U)	eligible costs (I) = (U) * (h)	eligible costs/€ (Requeste d grant amount) (m) (n)	action (o)	(q)	(r)	+(o)+(p)+ (q) + (r)
1	Participant 1	NL						C									
2	Participant 2	LB					$\boldsymbol{\mathcal{I}}$										
	Affiliated Entity	LB				9	1										
3	Participant 3	DE			Ś												
	Associated Partner	AR															
	Total			0													

#### 3 - Budget

No.	Name of beneficiary	Country	Role	Personnel costs €	Subcontracti ngcosts/€	Purchase costs - Travel and substistence€	Purchase costs - Equipment€	Purchase costs - Other goods, works and services€	Internally invoiced goods and services€ (Unit costs- usual accounting practices)	Indirect costs/E	Total eligible Costs	Funding rate	Maximum EU contribution to eligible costs	Requested EU contribution to eligible costs €	Max grant amount	Income generated by the action	Financial contribution s	Own resources	Total estimated income
1	Geo	HU	Coordinator	127,500		15,000		4,000		36625.00	183125.00	100	183125.00	183,125	183125.00				183125.00
2	lung-pib	PL.	Partner	88,000		14,000	2,000	3,000		26750.00	133750.00	100	133750.00	133,750	133750.00				133750.00
3	Greenovate! Europe	BE	Partner	110,000	6,000	13,000		8,000		32750.00	169750.00	100	169750.00	169,750	169750.00				169750.00
4	Circe	ES	Partner	240,000		16,000		5,000		65250.00	326250.00	100	326250.00	326,250	326250.00				326250.00
5	Ministerul Mediului, Apelor Si Padurilor	RO	Partner	77,500		11,000		1,500		22500.00	112500.00	100	112500.00	112,500	112500.00				112500.00
6	Csep	DE	Partner	95,600		10,000		5,500		27775.00	138875.00	100	138875.00	138,875	138875.00				138875.00
7	Cluster Of Bioeconomy And Environment Of Western Macedonia	EL	Partner	126,500		15,000		3,000		36125.00	180625.00	100	180625.00	180,625	180625.00				180625.00
8	Rise	SE	Partner	195,500		14,500		2,750		53187.00	265937.00	100	265937.00	265,937	265937.00				265937.00
9	Institute Of Forestry	RS	Partner	88,540		8,500		4,000		25260.00	126300.00	100	126300.00	126,300	126300.00				126300.00
10	Czech University Of Life Sciences Prague	cz	Partner	69,800		6,500		25,000		25325.00	126625.00	100	126625.00	126,625	126625.00				126625.00
п	Wr	NL	Partner	136,500		13,000		12,000		40375.00	201875.00	100	201875.00	201,875	201875.00				201875.00
12	Anteja Ecg D.o.o.	SI	Partner	55,000		11,000				16500.00	82500.00	100	82500.00	82,500	82500.00				82500.00
13	Wwf Adria	HR	Partner	70,000		5,500		3,000		19625.00	98125.00	100	98125.00	98,125	98125.00				98125.00
14	Luke - Natural Resources Institute Finland	FI	Partner	80,000	3,000	5,500		6,000		22875.00	117375.00	100	117375.00	117,375	117375.00				117375.00
			TOTAL	1,560,440	9,000	158,500	2,000	82,750	0	450922.00	2263612.00		2263612.00	2,263,612	2263612.00	0	0	0	2263612.00

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Table 3.1f:	Summary	of staff effort

Participant no./ short name	WP1	WP2	WP3	WP4	WP5	WP6	WP7	Total PMs per Part.
1/GEO	15	4	7,5	10	6	6	7,5	56
2/ IUNG	1,5	8	6,5	2,5	6	6	3,5	34
3/ G!E	1,5	0,5	3	3	2,5	1	14	25,5
4/CIRCE	1,5	1,5	0	2	23	2,5	2	32,5
5/ CSCP	1,5	1,5	24	2	6	6,5	3	44,5
6 /CLuBE	1	4	11	2,5	6	6,5	3,5	34,5
7/ RISE	1	0	0	3	13	3	1,5	21,5
8/ IOF	1	4	7,5	2,5	6	6	3	30
9/ ULS	1,5	4	7,5	2,5	6	16	3,5	41
10/ WR	1,5	1,5	0	2	23	2,5	2	32,5
11/ AECG	1	4	7,5	7,5	6	6	3	35
12/ WWF	1	4	5,5	2,5	6	5	5,5	29,5
13/ LUKE	1	1,5	0	2	5	17	1,5	28
14 /BEC	1	4	7,5	8,5	6	6	3	36
15 / EFA	1	4	7,5	2,5	6	6	3	30
16/ AIRAF	1	4	7,5	2,5	6	6	3	30

Table 3.1h:	'Purchase costs' items	(travel and subsistence.	equipment and other	goods, works and services)
		(		

Participant number/shortname		
2/IGNG	Cost (€)	Justification
Travel and subsistence	13,600	Travel to 6 project meetings and site-visit event, and attendance of 2 regional co-creation events (table 1), dissemination event travel
Other g., w/services	23,500	Hosting project meeting in Warsaw, hosting 3 local events for the NBHs (series of workshops in table1), audit cost, translation (e-learning, self-assessment tool), dissemination materials, 1 video of local events, participation of external events, publications
Total	37,100	
9/ULS	Cost (€)	Justification
Travel and sub.	13,000	Travel to 6 project meetings and site-visit event, and attendance of 3 co-creation events (table 1), dissemination event travel
Other g., w/services	23,500	Hosting project meeting in Prague, hosting 3 local events for the NBHs (series of workshops in table1), audit cost, translation (e-learning, self-assessment tool), dissemination materials, 1 video of local events, participation of external events, publications
Total	36.500	
3/G!E	Cost (€)	Justification
Travel and sub.	11,800	Attendance to 6 project meetings, dissemination event travel (WP7 leader)
Other g., w/services	32,000	Hosting final project event, audit cost, postal costs, and creation of dissemination material, 1 project video, participation in external events
Total	43.800	
4/CIRCE	Cost (€)	Justification
Travel and sub.	13200	Attendance to 7 project meetings.
Other g., w/services		Creation of self-assessment app, dissemination material and participation in external events
Total	22,200	

## Personnel costs

- Personnel costs are calculated based on the person-months (staff effort) table
- Person-months x Average (weighted)
  PM rate\* = Personnel costs
- One person-month is generally 21 working days, 8 hours/day when estimating the budget (140-160 hours)

<sup>\*</sup>Basic salary plus all mandatory charges and taxes (gross gross salary)





## **Person months**

Partner/WPs	Partner 1	Partner 2	Partner 3	Partner 4	Partner 5	Partner 6	Partner 7	Partner 8	Partner 9	Partner 10	Partner 11	TOTAL
Work Package 1 Management and coordination	4	3,5	0,4	0,4	0,4	0,4	0,4	0,4	0,4	0,4	0,4	11,1
Task 1.1 Monitoring implementation	3	0,5	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	10,169
Task 1.2 Financial, admin and technical coord	0,5	2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	
Task 1.3 Quality assurance	0,5											
Task 1.4 IPR Management		0,5										
Task 1.5 Gender strategy		0,5										
Work Package 2 Analysis of animal health and food												
security research	0,4	0	3	1,5	0,3	0,3	0,3	0,3	1,1	0	0,6	7,8
Task 2.1 Prioritization			0,5	0,5		0,1		0,1	0,3		0,2	7,14%
Task 2.2 Joint action area			0,5	0,5	0,1		0,1		0,3		0,2	
Task 2.3 Research competences and infrastr	0,2		0,5			0,1		0,1	0,3		0,2	
Task 2.4 Support mechanism			0,5		0,1		0,1		0,1			
Task 2.5 Identify gaps	0,2		1	0,5	0,1	0,1	0,1	0,1	0,1			
Work Package 3 Epidemiology	2	0	2,5	4	1,5	1,5	2,5	3	1,5	0	1,5	20
Task 3.1 Coordination meetings	1,5		0,5	1	0,5	0,5	0,5	0,5	0,5		0,5	18,32%
Task 3.2 Workshops			1	1	0,5	0,5	0,5	1	0,5		0,5	
Task 3.3 Field epidemilogy training	0,5		0,5	0,5			0,5	0,5				
Task 3.4 Analytical epid training			0,5	1			0,5	0,5				
Task 3.5 Twinning projects				0,5	0,5	0,5	0,5	0,5	0,5		0,5	
Work Package 4 Laboratories	2	0	2,5	1,5	3	2,6	4	1,3	1	0	1	18,85
Task 4.1 Establish network	0,5		0,5	0,5	0,5	0,5	1	0,3	0,5		0,5	17,26%
Task 4.2 Diagnostic technologies			0,5	0,5	1	0,55	1	0,5				
Task 4.3 Joint research laboratories	0,5		0,5		0,5	0,5	1				0,5	
Task 4.4 Joint application	0,5		0,5	0,5	0,5	0,5	0,5		0,5			
Task 4.5 Industry meeting	0,5		0,5		0,5	0,5	0,5	0,5				
Work Package 5 Supporting Policy dialogue	1,5	0	0,5	1	0,5	1,5	0,8	0	0	3	0	8,8
Task 5.1 Supporting policy dialogue	1		0,25	0,5	0,5	1	0,3			2		8,06%
Task 5.2 Policy events	0,5		0,25	0,5		0,5	0,5			1		
Work Package 6 Platform development	0,5	4	0,5	0,5	0,5	0,75	0	0,5	0	2,6	0,5	10,35
Task 6.1 Content development	0,5	0,5	0,5	0,5	0,5	0,25		0,25		1,1	0,25	9,48%
Task 6.2 Technical development		3										
Task 6.3 Translation						0,25		0,25		1,5	0,25	
Task 6.4 Monitoring participation		0,5				0,25						

## **Purchase and other costs**

- Go through the WP descriptions one by one to identify all of the specific cost items
- Travel costs (consider the number of travels, number of people to travel, destinations and means of travel)
- Durable equipment (date of purchase, depreciation, usage rate)
- Consumables (directly linked to the project)
- Other costs (e.g. conference room rental, translation, CFS\*)

\*Certificate on Financial Statement if total requested EU contribution exceeds €430K





## **Subcontracting**

#### Only for limited parts of the project!

- The contract is based on business conditions, subcontractors are not directly supervised by the beneficiary, no access to IPR
- Subcontracting must be mentioned, estimated and justified already in the DoA (Annex 1: use of resources). If not, the cost can be rejected.
- Only from a third party: Invoicing between Beneficiaries is not eligible!
- The costs the price of the service/s provided is paid and reported by the Beneficiary
- Subcontractors must be bound by certain requirements of the EC (e.g. subcontractor may also be audited!)
- Not included for indirect cost calculation



#### Table 3.1f: Summary of staff effort

Please indicate the number of person/months over the whole duration of the planned work, for each work package, for each participant. Identify the work-package leader for each WP by showing the relevant personmonth figure in bold.

	WPn	WPn+1	WPn+2	Total Person- Months per Participant
Participant				
Number/Short Name				
Participant Number/				
Short Name				
Participant Number/				
Short Name				
Total Person Months				le le

#### Table 3.1i: 'Other costs categories' items (e.g. internally invoiced goods and services)

Please complete the table below for each participants that would like to declare costs under other costs categories (e.g. internally invoiced goods and services), irrespective of the percentage of personnel costs.

Participant Number/Shor	t Name	
	Cost (€)	Justification
Internally invoiced		
goods and services		

#### Table 3.1g: 'Subcontracting costs' items

2

For each participant describe and justify the tasks to be subcontracted (please note that core tasks of the project should not be sub-contracted).

Participant Number/Shor	t Name	
	Cost (€)	Description of tasks and justification
Subcontracting		

#### Table 3.1h: 'Purchase costs' items (travel and subsistence, equipment and other goods, works and services)

Please complete the table below for each participant if the purchase costs (i.e. the sum of the costs for 'travel and subsistence', 'equipment', and 'other goods, works and services') exceeds 15% of the personnel costs for that participant (according to the budget table in proposal part A). The record must list cost items in order of costs and starting with the largest cost item, up to the level that the remaining costs are below 15% of personnel costs.

Participant Number/Shore	t Name	
	Cost (€)	Justification
Travel and subsistence		
Equipment	•	
Other goods, works and		
services		
Remaining purchase		
costs (<15% of pers.		
Costs)		
Total		



#### Example

WP1      Method      Method <th></th> <th>Partner 1</th> <th>Partner 2</th> <th>Partner 3</th> <th>Partner 4</th> <th>Partner 5</th> <th>Partner 6</th> <th>Partner 7</th> <th>Partner 8</th> <th>Partner 9</th> <th>Partner</th>		Partner 1	Partner 2	Partner 3	Partner 4	Partner 5	Partner 6	Partner 7	Partner 8	Partner 9	Partner
Meetings      500      1400      6000      2100      2100      2100      2100      2100      2100      2100      1400      6000      2100      2100      2100      1400      6000      2100											
Interview    1400    6000    2100    2100    1400    2100    1400      WP2 <td>sory board members</td> <td>8400</td> <td>5000</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>	sory board members	8400	5000								
WP2      Image: Constraint of the second sec	tings	5000							5000		5000
survey (students)      0      0      0        WP3      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      700 </td <td>el</td> <td>1400</td> <td>6000</td> <td>2100</td> <td>2100</td> <td>1400</td> <td>2100</td> <td>2100</td> <td>1400</td> <td>2100</td> <td>2100</td>	el	1400	6000	2100	2100	1400	2100	2100	1400	2100	2100
survey (students)      0      0      0        WP3      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      6000      700 </td <td></td>											
WP3      6000      1        Travel to workshops      700      2000      700      700      700      1        Mentor fees and their travel      8000      6000      12000      5000      4000      4000      4000      10000											
WP3      700      2000      700      700      700      700        Mentor fees and their travel      8000      6000      12000      5000      4000      4000        Organisation costs for workshops      10000 <t< td=""><td>ey (students)</td><td></td><td></td><td></td><td></td><td>0</td><td></td><td></td><td></td><td></td><td></td></t<>	ey (students)					0					
Travel to workshops      700      2000      700      700      700      4000      12000						6000					
Travel to workshops      700      2000      700      700      700        Mentor fees and their travel      8000      6000      12000      5000      4000      12000											
Travel to workshops      700      2000      700      700      700      4000      12000											
Mentor fees and their travel      8000      6000      12000      5000      4000      4000        Organisation costs for workshops      10000      12000      12000      12000      12000      12000      12000      12000      12000      12000      12000      12000      12000      12000      1800      1800      4000      1800											
Organisation costs for workshops      10000      10000      10000        WP4      Image: Comparison of the state						ļ	700			700	700
WP4      Image: Constraint of the second of the sec		8000	6000	12000	5000	)		4000	4000		5000
embedding best practices      1500      12000        entreprise conferences      24000      1800      12000        Travel      1800      4000      1800      1800      1800      1800        WP5	nisation costs for workshops					10000					
entreprise conferences      24000      12000        Travel      1800      4000      1800      1800      4000      1800        WP5											
Interprise contenences      Image: contenences      Ima	edding best practices					1500					
WPS      Image: Constraint of the constraint of t	eprise conferences			24000					12000		12000
Image: Travel      Image: T	el	1800	4000	4000	1800	1800	1800	4000	1800	1800	1800
Travel      Image: Constraint of the second	i de la companya de l										
WP6							1000				
WP6											
WP6											
	el										
Travel 1200 2000 1200 1200 1200 1200 1200 120											
	el	1200	2000	1200	1200	1200	1200	1200	1200	1200	1200
Other 7500 1800 3000 1000 3000	r	7500	1800	3000		1000	3000				
Recording, web-streaming 5140	ording, web-streaming	5140									



#### Example

		WP	Organiser	Participants
M1	Budapest	WP1	EM	
M10	Brussels workshop	WP3	AEGEE	
M12	Brussels workshop and progress meeting	WP3, WP1	yes, AEGEE	
	Student Enterprise Conference	WP4	CE	
	Student Enterprise Conference	WP5	CE	
	Student Enterprise Conference	WP6	YES	
M23	Final meeting, Student Enterprise Conference	WP1, WP4	H-Farm	
	Planned other costs	EUR/unit	Who	
	One meeting organisation	5000	EM, YES, H-Farm	
	One workshop organisation	5000	AEGEE (2)	
	Dissemination materials	7500	EM	
	Student ENT Conf	12000	CE (2), H-Farm, YES	
	Mentor fees expert advice, database, services			
	Advisory board members travel 3 trips, 5 people		EM and BIU	
	Dissemination travel	1200	all partners, except BIU	
	AEGEE advertisements	1000		
	Disseminating specifically the Conferences	3000	CE	
	Media ads or confernece fees	3000	EU-S	
	Recording of all events, Webstreaming (US Stream?)	3650	EM	
	Developing podcasts, videos from recording (software licence)	1500		
	Scientific article	1800	BIU	

## **Typical problems**

- Wrong PM rate (too high / too low)
- Partner budgets artificially balanced (inappropriate resource allocation)
- PM distribution vs. task allocation (responsibilities) not clear
- Forgotten cost items
- No management effort allocated to partners
- No dissemination, communication & exploitation effort allocated to partners



## Lump sum projects





## Lump sum – budget table

Project: [insert number] - [insert acronym] - [insert call identifier]

EU Grants: [JUST/REC Lump Sum MGA - Multi & Mono]: V1.0 - 01.06.2021

ANNEX 2

#### ESTIMATED BUDGET

#### ANNEX 2 XXX LUMP SUM MGA --- MULTI & MONO

#### ESTIMATED BUDGET (LUMP SUM BREAKDOWN) FOR THE ACTION

	Estimated EU contribution											
		Ectimated eligible lump cun contributionc (per work package)										
	WP1[name]	WP2[name]	WP3 Inamel	WP4(name)	WP5(name)	WP6 [name]	WP7 [name]	WP6Inamel	WP9 (name)	WP10 [name]	WP DOD	Maximum grant amount <sup>3</sup>
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1 - (short name beneficiary)												
1.1 – [short name alliliated entity]												
2 - [short name beneficiary]												
2.1 – [chant same siffiliated eating]												
X – [short name accosisted partner]												
Total concortium												



[insert programme name (acronym)]

Model Grant Agreement

Lump Sum Grants

([JUST/REC Lump Sum MGA- Multi & Mono])

Version 1.0 01 June 2021

Disclaimer

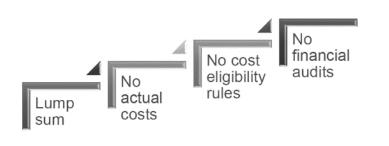
This document is aimed at assisting applicants. It shows the full range of provisions that may be applied to this type of agreement, and is provided for information purposes only. The legally binding agreement will be that which is signed by the parties in the system.



## Lump sum -Budgeting

#### Good to know:

- The GA will set out the lump sum (EU funding) corresponding to the full accomplishment of the work committed in Annex 1.
- This amount set for the WP is paid when the activities in the WP are completed;



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	B EUROPEAN COMMISSION	с	D	E	F	G	н	J	к	L
	DIRECTORATE-GENERAL FOR RESEARCH & INNOVATION									
2 3 4	Annex: defailed estimation of costs for Lump turn funding									
5	Instructions									
	Go to Beneficiaries and Affiliated Entities list Go to Work packages list									
7										
8	This workbook enables you to present the detailed estimation of costs of your lump sum project and to calculate the lump sum breakdown per work									
9	per categoy. It must be uploaded as an additional document at "Fill in proposal" step of proposal submission. This is mandatory. Please note that if y upload the Excel workbook, the proposal submission will be blocked.	you do not								
	According to the lump sum scheme, the lump sum share for a Work Package (WP) will be paid only when the entire Work Package has been comple take it into consideration while structuring your proposal. Work Packages should be designed in a way that enables to clearly identify whether the ac									
10	completed.									
11 12	We recommend using Excel 2010 or more recent. The only currency used in this workbook is EURO.									
13 NOL	Enter only round numbers in this workbook.	-								
STRUC	You have to fill in only the following sheets: 'BE list' – 'WP list' – 'BEx' (one sheet for each Beneficiary) – 'Depreciation costs' (if any) and the column grant amount' of the 'Budget for proposal sheet'.	D requested								
14	The appropriate number of individual Beneficiary sheets ('BEx') will be automatically generated with data from the 'BE list' and 'WP list' sheets.									
13 SNOLCOLLONALSNI TVAJANJ 9 14	You will have to fill in the 'Budget for the proposal' table in the Part A form of the proposal submission tool, entering the requested EU contribution fo participant. We advise you to fill this Part A budget table column using the totals in the beneficiaries columns of the "Lump sum breakdown" table in workbook.									
	The format of this Excel workbook is .xIsm because it uses macros to generate automatically some data. Always save it as .xIsm.								1	
	However, this format cannot be uploaded to the submission system for security reasons. So please also save a copy as an .xisx or .xis document (and not as .xism) and upload it to the proposal submission tool, at Step 5 of the submission s	process.								
	Always keep a copy of the original .xlsm file.									
16	To save the workbook as .xlsx document, in Excel click on "File" and then "Save as"; in the "Save as" dialog box, choose ".xlsx" or ".xls" from the "Sa dropdown list.	ave as type"								
	In the 'BE list', you can add as many Beneficiaries and as many Affiliated Entities as you need. To add Beneficiaries, click on the "Add BE" button; to	add an								
	Affiliated Entities, click on the "Add AE" button next to the Beneficiary the Affiliated Entity is linked with.									
	For each Beneficiary and each Affiliated Entity, you must choose the appropriate country and funding rate in the drop-down menus. For RIA and CSA									
	funding rate is always 100%. For IA topics, the funding rate is 70% (except for non-profit legal entities, where a rate of up to 100% applies). For more on the funding rate, please refer to your topic description on the Funding & Tenders Portal. The funding rate is automatically applied where needed (									
BE LIST	sheet 'BE-WP Overview' but not in the individual 'BEx' sheets).									
8	Once you have completed the 'BE list' sheet, you must click the "Apply changes" button to generate the related sheets in the Excel workbook.									
	You can delete a Beneficiary or Affiliated Entity by simply removing the content of the line and leaving it blank. Once your changes are done, you ha "Apply changes" button. Be aware that you cannot delete the first Beneficiary of the list.									
	If you delete a Beneficiary from the 'BE list', the BE sheet of this Beneficiary will be saved as a backup only. This sheet will be excluded from the calcu									
	do not forget to also delete the Affiliated Entities linked to this Beneficiary. If you delete an Affiliated Entity, the data of this Affiliated Entity will not be saved as a backup.									
17	In the 'WP list', you can add as many Work Packages as you need. To add Work Packages, click the "Add WP" button.									
ta	Once you have completed the 'WP list' sheet, you must click the "Apply changes" button.									
rP LIST	You can delete a Work Package by simply removing the content of the line and leaving it blank. Once your changes are done, you have to click the	"Apply								
-	BE list WP list Lump sum breakdown Summary per WP	BE1 BE	E-WP p	erson mo	nths	Depre	ciation cos	ts Any	comme	ents





## Tips

- *Be aware* of the financial rules <u>before</u> submitting a proposal
- Budget your expenses *properly* do not overbudget, but keep some spare money...
- Try to *foresee* all costs, but leave yourself room for manoeuvres
- Always consider *value-for-money*
- *Identify* all direct costs
- Purchase costs: don't forget the 15% rule and fill in Table 3.1h

**QUESTIONS?** 



## **Feedback on the webinar**

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