How to fill in project budget table (Lump sum)

Practical guidance

Unit A2, Skills Sector

European Education and Culture Executive Agency

Lump Sum and concept of work package (WP)

- In the proposal, applicants must provide a **detailed estimation of costs** and the grant requested

- We will ask you to present this budget as a **'build-up' of work packages (WP)**

- A work package means a major sub-division of the project. For each work package, there is an **objective, and a list of activities and deliverables**

- Projects should normally have a minimum of 2 work packages and can be managed with **less than 10 as an average**

- Each work packages can have **multiple deliverables** (a single activity is not a WP)

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Lump Sum Type II, the mechanism

- The mechanism consists of converting a multi costs categories budget into a simple lump sum amount to be **operationally** verified in terms of **completion of deliverables**.

- The estimated budget must comply with the basic eligibility conditions for EU actual cost grants *(see [AGA — Annotated Grant Agreement, art 6](#))*

- Please use the amounts that correspond to real cost of different activities for preparing estimated project budget. The evaluation of the costs effectiveness and value for money will be carried out during the assessment of proposals and, as a result, **your budget could be confirmed or amended**.

- One lump sum amount is fixed in the grant agreement **for each work package** (Annex 2, "Estimated lump sum breakdown")

- If you manage to **implement a WP and produce deliverables**, you will receive the corresponding lump sum amount.

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Lump Sum Type II, the mechanism

- Starting from a Budget, based on cost categories, then redistribute by Work Package

BUDGET BASED

Cost categories

	Estimated eligible costs (per budget category)								
	Direct costs							Indirect costs	Total costs
	A. Personnel costs		B. Subcontracting	C. Purchase costs				E. Indirect costs	
	A.1 Employees (or equivalent)	A.2 Volunteers	B. Subcontracting	C.1 Travel and subsistence		C.2 Equipment	C.3 Other goods, works and	E. Indirect costs	
				Travel	Subsistence				
Forms of funding	Actual costs	Actual costs	Actual costs	Actual costs	Actual costs	Actual costs	Actual costs	Flat-rate costs	
Acme Inc Italy	80.000						13.458	6.542	100.000
Super Nova	140.000	-	-	-	-	30.000	16.916	13.084	200.000
Widget ltd	90.000			-	-		3.458	6.542	100.000
Total	310.000	-	-	-	-	-	33.832	26.168	400.000
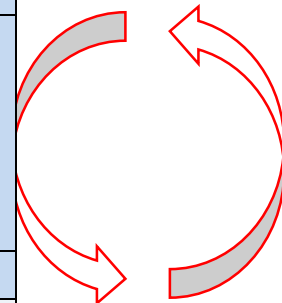
Lump Sum Based

Work Packages

WORK PACKAGES

BE NR/AE	WP 001 Design	WP 002 Build	WP 003 Test	Maximum Grant Amount
Acme Inc Italy	80.000	-	-	80.000
Super Nova	-	160.000	-	160.000
Widget ltd	-	-	80.000	80.000
TOTAL	80.000	160.000	80.000	320.000

LUMP SUM (80% Co-financing)

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Payments of an EU grant

	First pre-financing	Second pre-financing	Balance payment
Duration	**Beginning of project**	**Mid-term of project** (24 months)	**End of project** (Final report)
4 year	40%	40%*	20%

* *if certain conditions are fullfilled*

If a financial capacity check of an applicant shows weak results

-> more than one/two pre-financing payment/s

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Where to find your Budget table (Excel) **once I start an online Submission process**

CLICK HERE

1. Where to find the Budget Excel table

Tpl_Application Form (Part B SEP) (ERASMUS BB and LSII).rtf

Tpl_Detailed Budget Table (ERASMUS LSII).xlsm

Tpl_Info on Partnerships and Activities (ERASMUS COVE).xlsx

Here is the budget Excel file to be filled in based on estimated actual costs

Saving your Excel document

- **THE INSTRUCTIONS:**

  - Row 19 reads: The format of this Excel workbook is .xlsm

  - Why? Because it uses MACROS to generate automatically some data

  - **Start by saving it as .xlsm**

  - Fill in the budget

  - Finished preparing your application and ready for submission?

  - Then, please, **save another copy of your filled Excel file as « .xlsx » and upload this .xlsx in the Submission tool. Always keep a back up copy of your budget.**

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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 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 **set the relevant Maximum Grant Amount (in row 32 of this sheet) and the maximum % of co-financing (in row 33, both in column E) applicable for the call.** This data can be found on the Portal under Topic Conditions and in the Call document.
6	You then have to fill in **only** the following sheets: 'Beneficiaries List' – 'Work Package list' – 'BE XXX' (one sheet per Participating Organisation) – 'Depreciation costs' (if your budget includes the purchase of equipment) 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 '**Add a Beneficiary**'; to add an affiliated entity, please, double-click on '**Add an Affiliated Entity**'.

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

| Instructions | Beneficiaries List | Work Packages List | BE 001 | Estim costs of the project | Proposal Budget | BE-WP Overview | BE-WP Pers |

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2. Presentation of the Excel table

Max EU contribution = EU grant

4 000 000 EUR

FILL IN THE VALUES BELOW BEFORE STARTING:

Insert the name of your call :	ERASMUS-EDU-2022-PEX-COVE
Insert the acronym of your project :	Eg. SMARTCOVE
Maximum grant amount for the EU contribution as stipulated in the call :	TYPE HERE THE MAXIMUM EU CONTRIBUTION
Maximum cofinancing rate as stipulated in the call :	TYPE HERE THE CO-FINANCING RATE

The document which will be created with format .XLSX will be saved in the same folder

Create XLSX document

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

80%

You will first have to fill in that information in the tab « Instructions » based on the information mentioned in the Erasmus+ Programme Guide

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2. Presentation of the Excel table

Explain the staff category « Other » in the sheet « Any comments »

A. DIRECT PERSONNEL COSTS

A1 Employees (or equivalent) man-days (you can change the types based on your structure)

| Senior experts |
| Type 2 |
| Type 3 |
| Type 4 |
| Other |

Instructions | Beneficiaries List | **Work Packages List** | BE 001 | Estim costs of the project | Proposal Budget | BE-WP Overview | BE-WP Person D

Any comments

Agree with partners and insert the categories of staff that will be identical for all partners. You can use up to 5 categories for project staff

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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 **set the relevant Maximum Grant Amount (in row 32 of this sheet), and the maximum % of co-financing (in row 33, both in column E) applicable for the call.** This data can be found on the Portal under Topic Conditions and in the Call document.
6	You then have to fill in **only** the following sheets: 'Beneficiaries List' – 'Work Package list' – 'BE XXX' (one sheet per Participating Organisation) – 'Depreciation costs' (if your budget includes the purchase of equipment) 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 **'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.*
8	Then you can fill in the sheet 'Work Packages list', where you are asked to enter all the Work Packages. To add a work package, please double-click on **'Add a Work Package'**.
9	Once you have completed the 'Beneficiaries List' and 'Work Package list' sheets, or each time you add or remove a beneficiary or a work-package, you must double-click on one of the "Apply changes" buttons to generate the related sheets in the Excel workbook. At this stage, your spreadsheet is ready to be edited Beneficiary by Beneficiary (BE XXX) for all the workpackages

These 4 tabs will have to be filled in in order for your Detailed budget table to be complete, before uploading it into the Submission system

Instructions	Beneficiaries List	Work Packages List	BE 001	Estim costs of the project	Proposal Budget	BE-WP Overview	BE-WP Person Months

3. Beneficiaries list

List of Beneficiaries and Affiliated Entities

BE NR/AE	BE/TP name	Acronym	Country
BE 001	VET organisation AAA	I	AL

▶ | Instructions | **Beneficiaries List** | Work Packages List | BE 001 | Estim costs of the project

Complete the information related to your organisation: (applicant, full partners) beneficiaries and if relevant affiliated entities

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3. Beneficiaries list

List of Beneficiaries and Affiliated Entities

BE NR/AE	BE/TP name	Acronym	Country	APPLY CHANGES
BE 001	VET organisation AAA	I	AL	Remove this Beneficiary

| ▶ | Instructions | **Beneficiaries List** | Work Packages List | BE 001 | Estim costs of the project |

Double click on « apply changes » once the information is duly completed or after any change

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3. Beneficiaries list

4. Work Packages list

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

Instructions | Beneficiaries List | **Work Packages List** | BE 001 | Estim costs of the project | Proposal Budget | BE-WP Overview | BE-WP Person D

Complete the information related to your different work packages
In line with the information presented in Part B Technical description of your proposal

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4. Work Packages list

Double click here to add a Work Package

List of Work Packages

Actions (double-click to activate)

WP Nbr	WP Label		
		APPLY CHANGES	Add a Work Package
WP 001	Management and coordination activities	Remove this Work Package	
Last WP	Impact and dissemination	Remove this Work Package	

Double click here to remove the Work Package

▶ | Instructions | Beneficiaries List | **Work Packages List** | BE 001

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4. Work Packages list

List of Work Packages

WP Nbr	WP Label	Actions (double-click to activate)	
		APPLY CHANGES	Add a Work Package
WP 001	Management and coordination activities	Remove this Work Package	
Last WP	Impact and dissemination	Remove this Work Package	

▶	Instructions	Beneficiaries List	**Work Packages List**	BE 001

Double click on « apply changes » once the information is duly completed or after any change

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4. Work Packages list

5. Report of the estimated actual costs

	BE 001			BE 001
VET Organisation AAA	VET Organisation AAA			BE+AE TOTAL COSTS
	UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	
Total WORK PACKAGES:			-	-
A. DIRECT PERSONNEL COSTS			-	-
A1. 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			-	-

A. DIRECT PERSONNEL COSTS

A1. Employees (or equivalent) man days (you can change the types based on your structure)

- Senior experts
- Type 2
- Type 3
- Type 4
- Other

See initial slides 'Instructions' to update the type of staff.

You have to encode your costs using the following unit: 1 unit is 1 person-month

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

5. Report of the estimated actual costs

5. Report of the estimated actual costs

BE 001 VET Organisation AAA	BE 001 VET Organisation AAA			BE 001
	UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	BE+AE TOTAL COSTS
Total WORK PACKAGES:			-	-
Management				
A. DIRECT PERSONNEL COSTS			-	-
A1. Employees (or equivalent) person months			-	-
Manager			-	-
Researcher			-	-
Technician			-	-
Administrative			-	-
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			-	-

WP 001

Work Packages List | **BE 001** | BE 002 | Estim costs of the project | Proposal Budget | BE-WP Overview | BE-

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

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5. Report of the estimated actual costs

| | BE 001 | | | BE 001 |
| | VET Organisation AAA | | | |
VET Organisation AAA	UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS	BE+AE TOTAL COSTS
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			-	-
Services for Meetings, Seminars			-	-
Services for communication/promotion/dissemination			-	-
Website			-	-
Artistic Fees			-	-
Other (please specify details under worksheet "Comments")			-	-
D. Other cost categories			-	-
D.1 Financial support to third parties			-	
TOTAL DIRECT COSTS INCLUDING SUBCONTRACTING (A+B+C+D)			-	-
E. Indirect costs 7% (rounded to zero decimals)			-	-

WP 001

Most of the projects cannot declare equipment costs as they are already included in the indirect costs

However, in some exceptional circumstances, the purchase, rent or lease of equipment that are specific and necessary for the project could be accepted

The indirect costs are automatically calculated and are intended to cover all costs linked to the general administration of the project (PCs, portables, supplies, paper, electricity, etc.)

| ... | Work Packages List | BE 001 | BE 002 | Estim costs of the project | Proposal Budget | BE-WP Overview | BE- |

Calculate

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6. Proposal Budget

Complete this cell and put the requested EU contribution amount

You need to have 2 green ticks and no red cross in order to go to the next step (See next page)

6. Proposal Budget

Due to decimals and rounded amounts you could have to slightly update the amount (withdrawing 1 €) in order to respect the maximal contribution

7. Complementary information

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	Justification: Needed info for depreciation

If you are in the exceptional circumstance to claim equipment costs, you will have to fill in these cells in order to calculate the depreciation costs to be charged to the project

The amounts are not automatically transferred to the "BE 001" sheet

Beneficiaries List | Work Packages List | BE 001 | Estim costs of the project | Proposal Budget | BE-WP Overview | BE-WP Person Months | Depreciation Costs | Any comments

7. Complementary information

You are more than welcome to add any comment, explanation or justification if needed

Explain here the staff category « Other »

8. Upload the file in the application

8. Upload the file in the application

Part B and Annexes

In this section you may upload the technical annex of the proposal (in PDF format only) and any other requested attachments. ❷

Part B		❷	Upload ☁
Detailed budget table LSII		❷	Upload ☁
Info on Partnerships and activities		❷	Upload ☁

The budget table can be uploaded as Excel file

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9. Update the amount in PART A

The total amount has to be updated in « PART A » of the application (Edit forms / 3. Budget)