



Guidance for preparing a sound budget



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Lump Sum and concept of work package

- 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**
- Work packages should be designed so that they are completed **at different stages**
- Each work packages can have **multiple deliverables** (a single activity is not a WP)



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**.
- During the assessment, **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.

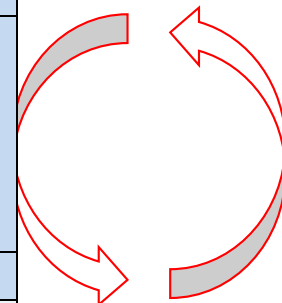
Lump Sum Type II, the mechanism

- 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

BE NR/AE	WORK PACKAGES			Maximum Grant Amount
	WP 001 Design	WP 002 Build	WP 003 Test	
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)

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 fulfilled*

If a financial capacity check of an applicant shows weak results

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

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



Deadline

07 September 2022 17:00:00 Brussels Local Time

193 days left until closure

Call data:

Call: ERASMUS-EDU-2022-PEX-COVE

Topic: ERASMUS-EDU-2022-PEX-COVE

Type of action: ERASMUS-LS

Type of MGA: ERASMUS-AG-LS



Topic and type of action can only be changed by creator of proposal.

Proposal data:

Acronym: test 3 Febraury

Draft ID: SEP-210833053



In this step you can edit the Administrative Forms and upload the proposal itself. ?



Your proposal contains changes that have not yet been submitted.

Administrative forms (Part A)

Edit forms

Edit Part C

View history

Print preview



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. ?

Part B



Upload

Detailed budget table LSII



Upload

Info on Partnerships and activities



Upload

Download Part B templates



CLICK HERE

← BACK TO PARTICIPANTS LIST

VALIDATE

SUBMIT

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

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



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

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 mention the type of staff that will be identical for all partners that will work on the project. You can split your staff in maximum 5 types (See slide further on 'tab BE 001')

3. Beneficiaries list

Instructions

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

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'. <i>NOTE: the costs of Associated Partners cannot appear in any part of this budget.</i>
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

Instructions	Beneficiaries List	Work Packages List	BE 001	Estim costs of the project	Proposal Budget	BE-WP Overview	BE-WP Person Months
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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
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Complete the information related to your organisation: (applicant, full partners) 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	VET organisation AAA	I	AL	APPLY CHANGES 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**

3. Beneficiaries list

The screenshot displays a software interface with a task list on the left and a dialog box on the right. The task list, titled 'TASKS IN PROGRESS', contains seven items, each with a green checkmark:

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

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
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Complete the information related to your different work packages
Coherently with Part B

4. Work Packages list

List of Work Packages	
WP Nbr	WP Label
WP 001	Management and coordination activities
Last WP	Impact and dissemination

Actions (double-click to activate)

APPLY CHANGES	Add a Work Package
Remove this Work Package	
Remove this Work Package	

▶	Instructions	Beneficiaries List	Work Packages List	BE 001
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Double click here to add a Work Package

Double click here to remove the Work Package

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	
Last WP	Impact and dissemination	Remove this Work Package	

▶	Instructions	Beneficiaries List	Work Packages List	BE 001
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**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 spreadsheet on the left and a dialog box on the right. The spreadsheet has columns A through G and rows 1 through 19. A blue box titled 'TASKS IN PROGRESS' contains a list of seven tasks, each with a green checkmark:

- 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 dialog box on the right is titled 'PROPAGATE CHANGES for both Beneficiaries and Work Packages Lists' and contains an information icon and the text 'Job done!'. An 'OK' button is highlighted with a red box. A red arrow points from this button to another red box containing the text 'Click here'. At the bottom of the spreadsheet, the 'Work Packages List' tab is highlighted with a red box.

5. Report of the estimated actual costs

BE 001 VET Organisation AAA	BE 001 VET Organisation AAA			BE 001 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				

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

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	

5. Report of the estimated actual costs

BE 001 VET Organisation AAA	BE 001 VET Organisation AAA			BE 001 BE+AE TOTAL COSTS
	UNITS	COST PER UNIT	BENEFICIARY 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			-	-
C.2 Equipment (lease or purchase to the Beneficiary Catchment)			-	-

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

5. Report of the estimated actual costs

BE 001 VET Organisation AAA		BE 001 VET Organisation AAA			BE 001 BE+AE TOTAL COSTS	
		UNITS	COST PER UNIT	BENEFICIARY TOTAL COSTS		
WP 001	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)				-	-

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.)

6. Proposal Budget

		Other	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)	MAX EU CONTRIBUTION = 80 % of 14.766 € or 250.000 €	Your maximal Requested EU Grant Amount, corresponding to your budget, 11.813 €
		D. Other cost categories					Max EU CONTRIBUTION	Requested EU - CONTRIBUTION
BE 001	VET organisation AAA	-	-	13.800	966	14.766	11.813	
TOTAL	Consortium	-	-	13.800	966	14.766	11.813	

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

		Other	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)	MAX EU CONTRIBUTION = 80 % of 14.766 € or 250.000 €	Your maximal Requested EU Grant Amount, corresponding to your budget, - 11.813 €
								Max EU CONTRIBUTION	Requested EU - CONTRIBUTION
VET organisation AAA		-	-	-	13.800	966	14.766	11.813	11.813
TOTAL	Consortium	-	-	-	13.800	966	14.766	11.813	11.813

		Other	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)	MAX EU CONTRIBUTION = 80 % of 14.766 € or 250.000 €	Your maximal EU contribution corresponding to your budget = 11.813 €
								Max EU CONTRIBUTION	Requested EU - CONTRIBUTION
VET organisation AAA		-	-	-	13.800	966	14.766	11.813	11.812
TOTAL	Consortium	-	-	-	13.800	966	14.766	11.813	11.812



8. Upload the file in the application

FILL IN THE VALUES BELOW BEFORE STARTING:

Insert the name of your call :	ERASMUS-EDU-2022-PEX-COVE
Insert the acronym of your project :	Smart COVE
Maximum grant amount for the EU contribution as stipulated in the call :	4 000 000
Maximum cofinancing rate as stipulated in the call :	80,00%

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

Go back to the first tab « Instruction » and double click on « Create XLSX document » in order to save this Excel file on your computer

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) man days (you can change the types based on your structure)

Manager

Researcher/teacher

Technician

Administrative

Instructions

Beneficiaries List

Work Packages List

BE 001

BE 002

Estim costs of the project

Proposal Budget

BE-WP Overview

BE-WP Person Months

Depreciation Costs

Any comments

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. ?

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

**The budget table
can be uploaded
as Excel file**

9. Update the amount in PART A

	Other	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)	MAX EU CONTRIBUTION = 80 % of 14.766 € or 250.000 €	Your maximal Requested EU Grant Amount, corresponding to your budget, 11.813 €
	D. Other cost categories					Max EU CONTRIBUTION	Requested EU - CONTRIBUTION
VET organisation AAA	-	-	13.800	966	14.766	11.813	11.812
TOTAL	-	-	13.800	966	14.766	11.813	11.812

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

Navigation: Beneficiaries List | Work Packages List | BE 001 | Estim costs of the project | **Proposal Budget** | BE-WP Overview | BE-WP Person Months | Depreciation C

No	Name of Beneficiary	Country	Requested grant amount
1	VET organisation AAA	AL	11812,00
Total			11812,00

Common mistakes and solutions

- Confusion between total estimated costs and EU grant. If EU grant is e.g. 4 000 000 EUR then the total estimated costs are 5 000 000 EUR (80% of total estimated costs)
- It is difficult to define staff categories among different organisations. All partners will have identical commonly agreed names of each staff category
- The budget in part A is not filled in. Budget in part A should be filled in
- The tables (e.g. part B - 2.1.4 Cost effectiveness and financial management or Estimated budget — Resources), are not filled in, because it is written (n/a for prefixed Lump Sum Grants). They should be filled in as Lump sum type II ARE NOT prefixed Lump Sum
- The table “Overview of Work packages” in part B is filled in, despite the fact it is written (n/a for Lump Sum Grant). It should not be filled in as Lump Sum type II are Lump Sum Grant