



# How to submit application

**Detailed budget form**

*eGrants Workshop:*

*Friday 30 April 2021*

# General info

- A **detailed budget** is to be completed **in euro** and submitted as **annex (pdf)**.
- The **exchange rate** to be applied is defined in **Article 21.3** of the **agreement**.
- The **max. EU contribution (= grant)** is calculated as the total costs multiplied by the reimbursement rate (e.g. 75%), **automatically filled** in by the system.
- **Applicants' contribution** is **not to be completed**. The difference between total estimated eligible costs minus the requested EU contribution minus the income generated by the action is implicitly considered as the 'Applicant's contribution'.

# Sheets detailed budget form

The budget form (*excel format*) includes the following **sheets**:

- ❑ **Instructions**
- ❑ **Start**: Practical info (e.g. project number, participant's PIC).
- ❑ **Detailed table**: Budgeted costs project.
- ❑ **Consolidated table** (participants): budget overview for each work package and cost category and calculated automatically.

# Budget headings

The **costs categories** are (defined in **Article 6.2** of the grant **agreement**):

- Personnel** costs
- Subcontracting** costs
- Purchase** costs
- Indirect costs**

# Budget heading A: Personnel costs

- **Staff category:** Please scroll (in the list) to indicate the ‘staff category’ (e.g. project manager, technical personnel). No names are to be included. The list is not exhaustive, but if any additional categories of staff are used, the appropriate justification must be provided.
- **Monthly rate:** Costs must be calculated on the basis of the actual gross salary, plus obligatory social charges and any other statutory costs included in the remuneration.
- **Time:** To be referred to in months. Refers to the real staff time spent on activities explicitly planned in the agreement. The number can be referred to in decimals: e.g. 0.1 or 1.5 months.
- **Description:** Please describe staff members’ role in the project, along with their activities and responsibilities.

# Budget heading B: Subcontracting costs

- Please indicate the **budgeted costs** for the **subcontractor**: the **description** of the task to be subcontracted and subcontracting is needed.
- In certain circumstances a **limited part** of the work can be subcontracted: e.g. hotel, catering, interpreting, dissemination of info, specific evaluation of the project, translations, professional conference organiser etc.).
- Subcontractors **do not contribute financially** to the project and so do not benefit from any intellectual property rights arising from it.

# Budget heading C.1: Travel and subsistence

Travel, accommodation and subsistence must be calculated as follows:

- **Travel:** on the basis of the costs **actually incurred**, and in line with the beneficiary's usual practices on travel.
- **Accommodation:** on the basis of the **costs actually incurred**, in line with the beneficiary's usual practices on travel. The room price per night should not go beyond EUR 150 (excluding breakfast) unless duly justified in the application.
- Annex 2a of Decision C(2021)35 provides the **subsistence unit costs** for all **MS, EEA/EFTA countries, acceding, candidate and potential candidate countries**, the **UK** and **countries covered by the European neighbourhood policy**. If **other countries** are involved, the **real costs** have to be incurred in line with the beneficiary's usual practices on travel.

# Subsistence costs - Calculation

- **Subsistence costs** (e.g. for lunches/dinner) are calculated based on a **unit cost** per **implementation day (+ 1)** per participant requiring 'non-local travel' to the venue where the action takes place.
- An **implementation day** is considered to be a day during which the **project agenda points** are implemented, except for social events (such as welcome/farewell dinners/cocktails).
- Some projects may require **meal(s)** to which **local participants/staff** (not entitled to subsistence/accommodation) are also invited. In such cases, the additional cost can be covered by a **unit cost** of **25%** of the **daily subsistence allowance**, per local participant, per meal.



# Heading C.2: Equipment

- Items **purchased prior to the action**, even if they are used for the purposes of the action, **cannot be considered eligible direct costs** of the action (the use of existing equipment and is partly covered via indirect costs).
- **Depreciation**: The following info must be completed in the budget table: price, depreciation method (e.g. 36 months or 60 months); no of months allocated to the project; rate of use for the action (100% or less if used also for other purposes); description equipment.
- **Full costs**: When the action consists of the purchase of equipment in accordance with Article 6.1.c of the Pericles Regulation (*to be used by specialised anti-counterfeiting authorities of non EU-countries to protect the euro against counterfeiting, and the purchase is not the sole component of the grant agreement*) the costs of the relevant equipment must be entered in the line with the instruction in **red** (with info: '**Attention! Can be used only if full cost option in the grant agreement**').

# Heading C.3: Other goods, works and services

This heading includes costs for:

- Consumables.
- Conferences, seminars, workshops, training and events.
- Information and publications.
- Other various expenses: e.g. IPR costs, bank fees, project evaluation etc.

# Heading E (indirect costs)

- **Indirect expenses** (general costs) incurred in connection with the project are eligible, at a fixed flat-rate **of 7% of the direct total costs**.
- Costs connected with **infrastructure** and **general administrative costs**, such as: heating, lighting, electricity, water, maintenance costs, insurance, office supplies (stationery, paper, ink, cartridges, etc.), office furniture, telecommunications (telephone, internet, mailing etc.).
- Fixed-rate indirect expenses (= overheads) are **not to be justified by accounting doc**, but the type of costs covered by overheads cannot be claimed under any other heading.

# Project income

- **Own resources:** Financial contributions that the applicant, will provide to the budget (calculated automatically).
- **Financial contribution from third parties**
- **Income generated by the action:** Resources that correspond to revenues linked to and generated by the event itself: e.g. admission fee, sale publications, etc.
- **All costs** related to the event must be **settled and paid by the beneficiary**. Consequently, the **participants must not be requested to pay for these costs**.

# Practical example in financial budget form

## Work package 1

- **2-day conference** in Rome (Italy) for all EU MS on 21-22 December 2021.
- 3 participants per MS (= 26 x 3 = **78**).
- **8** local Italian participants (incl. 3 staff members).
- **6** participants from European institutions: ECB (2), Europol (2) and the European Commission (2)
- **Total number of participants: 94 (78 + 8 + 6)**
- Participants arrive day prior to the conference.
- Dinner will be provided on the first evening.
- Lunch/dinner on both days of the conference.

## Work package 2

- A **staff exchange** (4 days) for **3 participants** from the **applicant organisation**.
- **5 countries**: Albania (11-14 Jan. 2022), Bulgaria (25-28 Jan. 2022), Croatia (8-11 Feb. 2022) Montenegro (22-25 Feb. 2022) and Romania (8-11 Feb. 2022).
- **10 persons** in **each country** they visit will be trained.

# Further questions

The info provided in this document aims to **clarify** the call for proposals. The applicants are invited to **read carefully** the **call for proposals** and the model **grant agreement** published with the call as the latter will constitute the **legal basis** for the **grant**.

Should you have further financial questions, the following options are at your disposal:

- [Frequently Asked Questions \(FAQ\)](#) can be found under the relevant call for proposals including **financial background info**.
- For info on how to register or related enquiries (IT support), please check [the Support section](#).

# Thank you

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