



Erasmus for Young Entrepreneurs – Ukraine (SMP-COSME-2023-EYEUA)

Online Info Session - 27 March 2023





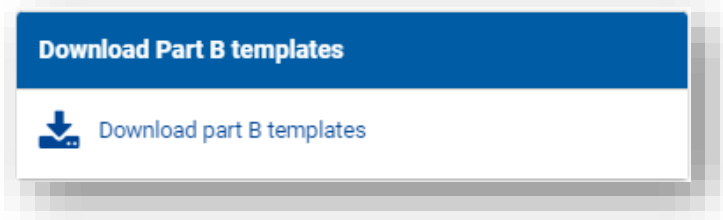
ReadyForEU

3. Financial provisions

Anna KONTAROVA, EISMEA



Financial documents for submission

- **Summarised budget table** (Application Form Part A – manually filled online)
- **Detailed budget table** (Annex to Application Form Part B – in template to be uploaded in allowed format)
 - financial data in both tables need to match – if not, Summarized budget table takes precedence
 - no paper (hard copy) submission – all submission is online!



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	<input type="text"/>	? Upload 
Detailed Budget Table	<input type="text"/>	? Upload 

Detailed budget template

[Add New Line](#)

EU GRANTS DETAILED BUDGET TABLE (ACTION GRANTS)

Project number:	123456789
Project acronym:	TEST
Participant short name:	Project Test
Participant PIC:	123456789

ATTENTION: This table should be filled out one per participant (beneficiary, affiliated entity)
ATTENTION: This table may ONLY contain eligible costs (i.e. costs that comply with the eligibility rules of the grant agreement that is part of your call document). At proposal stage and during grant preparation
ATTENTION: List each budgeted cost item ONLY once in this table, for the main WP.
ATTENTION: White cells mean that you are required to enter data. Blue cells are calculated automatically.

EU PROJECT BUDGET TABLE (PER PARTICIPANT)

PROJECT COSTS

A. Personnel costs

Type of cost (employee/other)	Costs (total costs)		Total [EUR]
	Rate [annual]	Time (month/other of work on the contract)	
a	b	c	d = a * b
WORK PACKAGE 1			
NAME 1			
A.1 Employee (or equivalent)			
Select a staff category	monthly	1.00	0.00
Select a staff category	monthly	1.00	0.00
Other			
Indicate 1)	monthly	1.00	0.00
Indicate 2)	monthly	1.00	0.00
Total employee (or equivalent)			0.00
A.2 + A.3 Natural persons under direct contract and seconded persons			
Select a staff category	monthly	1.00	0.00
Select a staff category	monthly	1.00	0.00
Other			
Indicate 1)	monthly	1.00	0.00
Indicate 2)	monthly	1.00	0.00
Total natural persons under direct contract and seconded persons			0.00
A.4 SME owners and natural person beneficiaries without salary			

1. Instructions | 2. Start | **3. Detailed table** | 4. Consolid table (participant) | 5. Consolid table (grant)

Sheet 3. Detailed table

- **Complete 1 Detailed budget table per each member or affiliated entity! HOW?**
- If no cost in a certain category – box to be left empty
- Eligible costs only
- List each item only once
- List each costs in its main WP section
- Use your (best) estimates
- White cells: data to enter / Blue cells: auto-calculated

Detailed budget table – **per beneficiary**

Project costs

- A. Personnel costs
- B. Subcontracting
- C. Purchase costs
- D. Other cost categories
- E. Indirect costs

Project income

- EU contribution
- Revenues and contributions by third parties
- Own resources

A. Personnel costs

A.1 Employees (or equivalent)

- **Eligible personnel:** employment contract (or equivalent) with the beneficiary + assigned to the action;
- **Eligible costs:** salaries, social security contributions, taxes and other costs linked to the remuneration (if arise from national law or the employment contract + **actually incurred**).
- **Calculation:** daily rate for the person x number of day-equivalents worked on the action
 - **Daily rate:** annual personnel costs for the person / 215 days
- Monthly rates for each person who will work on the action to be presented in the Detailed budget table.

A.2 Natural persons under a direct contract and A.3 Seconded persons

- **Natural persons under direct contract** (not employment): civil, free-lance or expert, eligible if:
 - Works under similar conditions as employees (supervision, office presence, etc);
 - Costs are not significantly different from those for personnel performing similar tasks;
 - Work results belong to the beneficiary;
 - Costs declared amount solely to remuneration + taxation costs for the person in question.
- **Seconded persons** by a third party against payment;

ADDITIONAL INFORMATION ON UNIT COSTS AND CONTRIBUTIONS

SME owners/natural person beneficiaries without salary (Decision C(2020) 7115¹)

Type: unit costs

Units: days spent working on the action (rounded up or down to the nearest half-day)

Amount per unit (daily rate): calculated according to the following formula:

{EUR 5 080 / 18 days = 282,22}

multiplied by

{country-specific correction coefficient of the country where the beneficiary is established}

The country-specific correction coefficients used are those set out in the Horizon Europe Work Programme (section Marie Skłodowska-Curie actions) in force at the time of the call (see [Portal Reference Documents](#)).

A. Personnel costs

A.4 SME owners and natural persons without salary

- **SME owners are eligible if:**
 - Owner/co-owner + beneficiary of the action + SME + not receiving a salary;
 - SME status declared in the Portal
- **Natural person beneficiaries:** beneficiaries that are natural persons not receiving a salary
- **Cost calculation method:**
 - Unit cost (daily rate) x number of day-equivalents worked on the action
 - Unit cost (daily rate) to be used: Commission Decision C(2020)7715* or Annex 2a

**Commission Decision of 20 October 2020 authorising the use of unit costs for the personnel costs of the owners of small and medium-sized enterprises and beneficiaries that are natural persons not receiving a salary for the work carried out by themselves under an action or work programme (C(2020)7715)*

[The country-specific correction coefficients](#)

PROJECT COSTS

A. Personnel costs

	Type of rate (monthly/other)	Costs (actual costs)			Total (EUR)		Also working for other work packages? YES/NO and which WP	Description of project role/activities/responsibilities
		Rate (amount)	Time (months/other of work on the action)					
		a	b	c = a * b				
WORK PACKAGE 1	0							
A.1 Employees (or equivalent)								
Senior experts/advisors/researchers	monthly	0,00	0,00	0,00				
Administrative personnel	monthly	0,00	0,00	0,00				
Senior experts/advisors/researchers	monthly	0,00	0,00	0,00				
Other								
[category 1]	monthly	0,00	0,00	0,00				
[category 2]	monthly	0,00	0,00	0,00				
Total employees (or equivalent)					0,00			
A.2 + A.3 Natural persons under direct contract and seconded persons								
Select a staff category	monthly	0,00	0,00	0,00				
Select a staff category	monthly	0,00	0,00	0,00				
Other								
[category 1]	monthly	0,00	0,00	0,00				
[category 2]	monthly	0,00	0,00	0,00				
Total natural persons under direct contract and seconded persons					0,00			
A.4 SME owners and natural person beneficiaries without salary								
SME owners/natural person beneficiaries without salary	daily	0,00	0,00	0,00				
Total SME owners and natural person beneficiaries without salary					0,00			
Total personnel for this WP					0,00			

Application Form - Technical Description (Annex 1 Part B)

2.3 Project teams, staff and experts

Project teams and staff

Describe the project teams and how they will work together to implement the project.

List the staff included in the project budget (budget category A) by function/profile (e.g. project manager, senior expert/advisor/researcher, junior expert/advisor/researcher, trainers/teachers, technical personnel, administrative personnel etc. — use the same profiles as in the detailed budget table, if any) (n/a for pre-fixed Lump Sum Grants) and describe briefly their tasks. Provide CVs of all key actors (if required).

Name and function	Organisation	Role/tasks/professional profile and expertise

Annex 5 – Additional information to Part B (technical description of the project)

- Tables to be filled:
 - 2.3 Project teams, staff and experts
 - 5. Others – Planned efforts (days) and Planned efforts (months)

2.3 Project teams, staff and experts

The first table in Application Form Part B is **not relevant**.

Please fill the below table **instead**:

Project teams and staff				
Describe the project teams and how they will work together to implement the project.				
List the staff included in the project budget (budget category A) by function/profile (e.g. project manager, senior expert/ advisor/ researcher, junior expert/ advisor/ researcher, trainers/ teachers, technical personnel, administrative personnel etc. – use the same profiles as in the detailed budget table, if any) and describe briefly their tasks. Provide CVs of all key actors (if required).				
Partner No and Acronym	Position of staff member in the organisation ³	Summary of relevant skills and experience ⁴	List of tasks and role ⁵ in the project	Allocation to the project according to detailed budget (% of FTE ⁶)
1, (Coordinator) ABC				
2, XYZ				
3, XYZ				

5. OTHER

Please fill-in below table showing the efforts allocation per partner and Work Package (WP).

Planned efforts (days)

- Proposals must include an aggregated overview on planned efforts (the below table on **person-days** might be useful for applicants).
- For Work Package leaders, please include "(L)" in the respective cells.
- Please follow the structure below:

Work package No.	WP1	WP2	WP3	WP4	Total
Co-ordinator	e.g. ABC (L)				
Partner 2		e.g. DEF (L)			
Partner 3					
Partner 4					
Partner 5					
Partner ...					
Add lines if necessary					
TOTAL					

Please use the **table below** to provide the person-days specified above in **person-months**. The later will be important for projects to be recommended for funding (grant preparation phase).

Important: Please calculate for each applicant according to the provisions applicable by national labour law and line with the model grant agreement. You can also calculate with a consortium average. In any case, please specify in this section the basis for your calculation.

Planned efforts (months)

- Proposals must include an aggregated overview on planned efforts (**person-months**).
- For Work Package leaders, please include "(L)" in the respective cells.
- Please follow the structure below:

Work package No.	WP1	WP2	WP3	WP4	Total
Co-ordinator	e.g. ABC (L)				
Partner 2		e.g. DEF (L)			
Partner 3					
Partner 4					
Partner 5					
Partner ...					
Add lines if necessary					
TOTAL					

B. Subcontracting

- **Purchase of goods, works or services** related to the implementation of specific tasks which are part of the action
- Autonomous - no direct supervision by the beneficiary (as opposed to in-house consultants);
- Allowed, under following conditions:
 - Limited: NO core tasks - specific tasks of the action;
 - Only for Work Package 2, and here only for the promotion of the programme;
 - Described in Annex 1;
 - Budgeted in Annex 2 or ex post approved;
 - If above 30% of total costs – must be justified in the application;
 - Can be declared only as actual costs incurred;
 - Best value for money or lowest price;
 - No Conflict of interest

B. Subcontracting costs				
		Costs (actual costs)	Also used for other work packages? YES/NO and which WP	Description of subcontracted project tasks/activities
WORK PACKAGE 1	0			
	1[Subcontract short name]	0,00		
	2[Subcontract short name]	0,00		
Total subcontracting for this WP		0,00		

Application Form - Technical Description (Annex 1 Part B)

Subcontracting

Subcontracting

Give details on subcontracted project tasks (if any) and explain the reasons why (as opposed to direct implementation by the Beneficiaries/Affiliated Entities).

Subcontracting — Subcontracting means the implementation of ‘action tasks’, i.e. specific tasks which are part of the EU grant and are described in Annex 1 of the Grant Agreement.

Note: Subcontracting concerns the outsourcing of a part of the project to a party outside the consortium. It is not simply about purchasing goods or services. We normally expect that the participants have sufficient operational capacity to implement the project activities themselves. Subcontracting should therefore be exceptional.

Include only subcontracts that comply with the rules (i.e. best value for money and no conflict of interest; no subcontracting of coordinator tasks).

Work Package No	Subcontract No (<u>continuous</u> numbering linked to WP)	Subcontract Name (<u>subcontracted</u> action tasks)	Description (including task number <u>and</u> BEN/AE to which it is linked)	Estimated Costs (EUR)	Justification (<u>why</u> is subcontracting necessary?)	Best-Value-for-Money (<u>how</u> do you intend to ensure it?)
	S1.1					
	S1.2					

Other issues:

If subcontracting for the project goes beyond 30% of the total eligible costs, give specific reasons.

Insert text

C. Purchase costs

Purchase contracts:

Ordinary contract for services, works (i.e. buildings) or goods (e.g. equipment), needed to carry out the action, including the purchase of consumables and supplies

- The contracts DO NOT cover the implementation of action tasks, but they are necessary to implement action tasks by beneficiaries
- Do not have to be indicated in Annex 1

Sub-categories:

C.1 Travel costs and related subsistence allowances

C.2 Equipment

C.3 Costs of other goods and services

C.1 Travel, accommodation and subsistence

Eligibility rules:

- Budgeted only for the personnel working on the action;
- Be justified: necessary under the action, planned in the description of the action, supported by the relevant documents, made following the usual practice of the beneficiary
- Must be budgeted as **UNIT costs** (pre-fixed amount)
 - actual (incurred) costs only if the destination country is not covered in the EC Decision below
- For Unit costs, values from the [Commission Decision C\(2021\)35](#) to be used.
 - Calculations for travel costs are made on the basis of the distance between the departure and arrival point -> [Flight and rail calculator](#) to be used
 - Accommodation and subsistence rates are fixed per each country.

C. Purchase costs

C.1 Travel and subsistence

	Costs (actual costs)	Costs (unit cost)			Also part of other work packages? YES/NO and which WP	Description (e.g. international/not international; place of activity/destination; number of days; number of persons (speakers, personnel and participants whose costs will be covered); transport means; average price per person; subsistence costs/daily allowances)
		Amount per unit	Number of units	Total (EUR)		
WORK PACKAGE 1	0					
	Example: Consortium meetings					
	Speakers					
	Travel costs	0,00	0,00	0,00		
	Accommodation costs	0,00	0,00	0,00		
	Subsistence costs	0,00	0,00	0,00		
	Personnel					
	Travel costs	0,00	0,00	0,00		
	Accommodation costs	0,00	0,00	0,00		
	Subsistence costs	0,00	0,00	0,00		
	Participants					
	Travel costs	0,00	0,00	0,00		
	Accommodation costs	0,00	0,00	0,00		
	Subsistence costs	0,00	0,00	0,00		
	Total travel costs for this travel	0,00				
	Total accommodation costs for this travel	0,00				
	Total subsistence costs for this travel	0,00				
	Total travel	0,00				
	Total travel costs for this WP	0,00				
	Total accommodation costs for this WP	0,00				
	Total subsistence costs for this WP	0,00				
	Total travel for this WP	0,00				
WORK PACKAGE 2	0					

C.2 Equipment

- New or second-hand;
- Renting and leasing.
- Basic rule: **Depreciation**
 - Eligibility: Corresponds to DURATION of the action + RATE of actual use for the action;
 - Recorded in the assets register (acc. to international accounting standards or usual practice of the beneficiary).

C.2 Equipment							
WORK PACKAGE 1	0						
	C.2.1 Purchase (depreciation/full cost)						
	Costs (actual costs)					Also part of other work packages? YES/NO and which WP	Description of tasks/activities for which the equipment is needed
	Price	Depreciation method (e.g. 36 month or 60 months)	Number of months allocated to the action	Rate of use for the action (100% or less if used also for other purposes)	Total (EUR)		
	a	b	c	d	e = (c/b * d) * a		
1 [Equipment short name]	0,00	0	0,00	0%	0,00		
2 [Equipment short name]	0,00	0	0,00	0%	0,00		
3 [Equipment short name]	0,00	ATTENTION! Can be used only if full cost option in the grant agreement			0,00		
	Total depreciation				0,00		
	C.2.2 Rental and leasing (rate of use/full cost)						
	Costs (actual costs)					Also part of other work packages? YES/NO and which WP	Description of tasks/activities for which the equipment is needed
	Monthly rent/fee	Number of months of use for the action		Rate of use for the action (100% or less if used also for other purposes)	Total (EUR)		
	a	b		c	d= a*b*c		
1 [Equipment short name]	0,00	0,00		0%	0,00		

C.3 Other costs

Examples: catering, meeting room rent, leaflets printing, consumables and supplies, dissemination, translations, publications, financial statements certificates, financial guarantees, etc.

- Purchased specifically for the implementation of the action
- Best value for money or the lowest price;
- Declared costs actually incurred.

C.3 Other goods, works and services					
WORK PACKAGE 1	0				
		Costs (actual costs)		Also part of other work packages? YES/NO and which WP	Description of tasks/activities for which the goods/services are needed; types of goods services needed; how much
	Consumables	0,00			
	Conferences, seminars, workshops, trainings & events	0,00			
	Information & publications				
	Other expenses				
	1 IPR costs	0,00			
	2 Bank fees (pre-financing guarantee)	0,00			
	3 Audit fees (CFS)	0,00			
	4 Project evaluation	0,00			
	[5 short name other]	0,00			
	[6 short name other]	0,00			
	Total goods, works and services for this WP	0,00			

D.1 Financial support to third parties (FTSP)

- The financial assistance paid to **new entrepreneurs** in support of the costs linked to their expenditure for travel, accommodation, subsistence and other miscellaneous expenses occurred during a stay with the host entrepreneur in another participating country.
- FTSP costs are reimbursed at **100%**
- At least **50%** of the **estimated maximum grant amount per project** must be reserved for FSTP

D. Other cost categories						
D.1. Financial support to third parties						
WORK PACKAGE 1	NAME 1			Costs (unit cost)		
Financial support to third parties		Costs (actual costs)	Amount per unit	Number of units	Total	
	1[Support scheme short name]					
	(divide scheme in parts if there are different subschemes or different unit costs, e.g. unit cost per host country)	0,00	0,00	0,00	0,00	
Total financial support 1					0,00	

D.1 Financial support to third parties (FTSP)

Eligibility of costs:

- **Unit cost** per third party (new entrepreneur) and host country
- Minimum **duration** of the exchange 1 month and a maximum 6 months (EYE unit cost) per third party (new entrepreneur);
- Maximum amount per third party (new entrepreneur) defined per host country and for a maximum duration of 6 months per entrepreneur;

Calculation: Monthly unit costs calculated per country = Amount per month while staying in this country

- [Commission Decision](#) of 8/03/2022 authorising the use of unit costs for the Erasmus for Young Entrepreneurs action under the Single Market Programme (2021-2027) [The same unit rates can be found in the Quality Manual (Annex)]

Annex 5 – Additional information to Part B (technical description of the project)

1.2 Needs analysis and specific objectives

In addition to completing this section in Application Form Part B, please **fill-in below tables**. Please read the explanation below:

*The proposals must define a clear objective in terms of entrepreneurs involved in successful relationships, with **primary focus on NEs** (new entrepreneurs). HEs (host entrepreneurs) can be matched, too, but are not primary focus of this call for proposals. The objectives must be detailed in the table below and must correspond to the Call document section 2.2 Themes and Priorities of the call for proposals:*

		Planned outcomes			
Beneficiary	Country	No. of Relationships* (min. 85 NEs with Ukrainian citizenship)		No. of recruited ¹ entrepreneurs	
		NE	HE	NE**	HE
Coordinator (LIO)					
Beneficiary 2 name					
Beneficiary 3 name					
Beneficiary 4 name					
Beneficiary 5 name					
Beneficiary 6 name					
Add lines if necessary					
TOTAL	N.A.				
Total No. of Relationships	N.A.			N.A.	N.A.
Total No. of recruited entrepreneurs	N.A.	N.A.			

E. Indirect costs

Running or operating costs (overheads)

- Not directly linked to the action implementation and not to be attributed directly to it;
- Example: stationery, rent of the office, utilities etc.;
- No breakdown of these costs is required.
- **7% flat rate of Σ A. Personnel costs + B. Subcontracting + C. Purchase costs + D. Other costs (FSTP)**

E. Indirect costs		Costs (flat-rate)	
ALL WORK PACKAGES	Total estimated direct costs (on which indirect cost flat-rate is based, see GA eligibility article)	0,00	
	Flat-rate (%)	7%	ATTENTION! Check that the rate is in line with the call conditions. Put 0% if you receive an EU Operating Grant and are not eligible to charge indirect costs*
	Total indirect costs	0,00	
Total indirect costs		0,00	
		TOTAL COSTS PARTICIPANT	0,00

Project income

PROJECT INCOME		
EU CONTRIBUTION (GRANT)		
	Amount (EUR)	
Total costs	0,00	
Multiple funding ratio (3) = $(c1 + c2 + c3 + c4 + c5) * 50\% + b * 50\% + [(c1 + c2 + c3) * 30\% + (d1) * 100\% + (c) * 30\%$		
Maximum EU contribution	0,00	
Requested EU contribution	0,00	ATTENTION! In order to avoid rounding issues, please request 1 cent less than the maximum EU contribution.
EU CONTRIBUTION	0,00	

EU contribution (grant): 100% for FSTP and 90% for all other cost categories.

Revenues and contributions by third parties:

REVENUES AND CONTRIBUTIONS BY THIRD PARTIES		
Revenues		
Income generated by the action		
	Amount (EUR)	Description of the income (type of generated income and number of users, etc)
ALL WORK PACKAGES	Estimated income generated by the action	0,00
	Total income generated by the action	0,00
	Revenues	0,00
In-kind contributions by third parties		
In-kind contributions by third parties		
	Amount (EUR)	Description of the contribution (type of contribution, donor, purpose, etc)
ALL WORK PACKAGES	Estimated in-kind contributions by third parties	0,00
	Total in-kind contributions	0,00
	In-kind contributions	0,00
Financial contributions by third parties		
Financial contributions by third parties		
	Amount (EUR)	Description of the contribution (type of contribution, donor, purpose, etc)
ALL WORK PACKAGES	Estimated financial contributions by third parties	0,00
	Total financial contributions	0,00
	Financial contributions	0,00
TOTAL REVENUES AND CONTRIBUTIONS BY THIRD PARTIES	0,00	
OWN RESOURCES		
	Amount (EUR)	
	Own resources	0,00
	OWN RESOURCES	0,00
TOTAL INCOME PARTICIPANT	0,00	

- **income generated by the action** such as direct revenues or receipts (e.g. conference participants fees, sales of books);
- **financial contributions FROM third parties.**

Own resources or the own contribution of the beneficiary

Payment arrangements

- Signature of Grant Agreement > **Prefinancing** to start working on the project (50% of the maximum grant amount) – *automatic process*
- **One interim payment – interim report (M1-M14)**
- **Final report** > Payment of the **balance** based on the final financial report approval (additional payment or recovery)
 - 💡 All payments will be made to the coordinator!

Contacting EISMEA

- EISMEA-SMP-COSME-ENQUIRIES@ec.europa.eu
- [FAQs](#) are available at the Funding & Tender opportunities portal
- When you go onto the portal:
 - Select the 'Single Market Programme'
 - Check the 'Grants' box only
 - Enter the call ID: "SMP-COSME- 2023-EYEUA-01"

THANK YOU!

**We wish you all
good luck with your applications!**