Greening social economy SMEs and entrepreneurs in the proximity and social economy ecosystem transnational co-operation

Info Day

SMP-COSME-2022-SEE

12th December 2022

Financial and Budgetary Context of the Call

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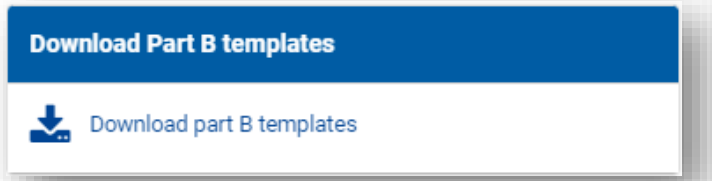
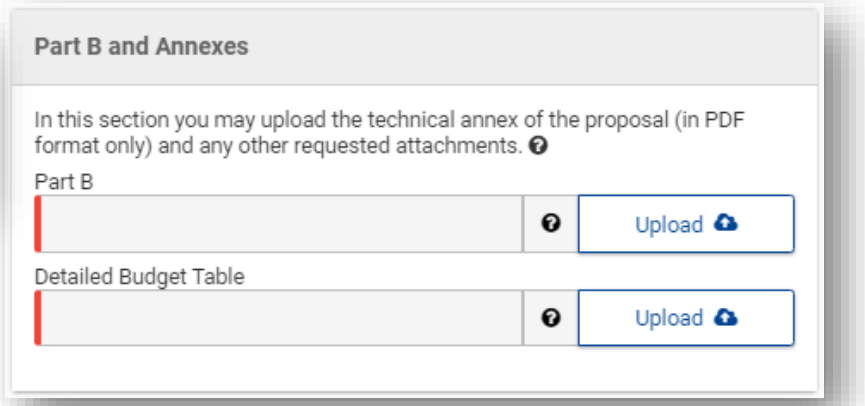
Financial documents for submission

- **Summarised budget table** (Application Form Part A - filled in directly online)
- **Detailed budget table** (Application Form Part B – download -> fill in -> upload the template in PDF 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!*





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Detailed budget table

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1. Instructions & 2. Start

- Introductory pages (not to be submitted)
- Submit only sheets 3, 4 & 5
- Complete one Detailed budget table per each member or A.E.
- If no cost in a certain category – box to be left empty

INSTRUCTIONS (DETAILED BUDGET TABLE ACTION GRANTS – PROPOSAL/GRANT PREPARATION)

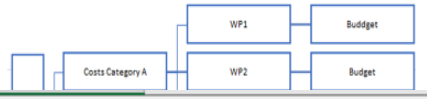
General

The file is composed of **5 sheets** (Instructions, Start, Detailed table, Consolidated table (participants) and Consolidated table (project)) which must be used to create your detailed budget table.

Depending on the instructions in the call document, you should submit the budget table either as part of your **proposal** and/or during grant preparation:
- for proposal: merge, scan and attach it as a **single PDF** to your Application Form Part B (Funding & Tenders Portal Submission System; only sheets 3, 4, and 5 needed; for sheets 3 and 4: **one per beneficiary/affiliated entity**; more details on technical instructions are in the Online Manual)
- for grant preparation (if needed, after changes requested by the EU): merge, scan and attach it as a single PDF to your Desription of the Action (DoA) Part B (Funding & Tenders Portal Grant Preparation tool).

ATTENTION! You may be asked to provide an Excel file by email during evaluation and grant preparation, if needed.

The budget table is broken down by cost category and work packages. For technical reasons the number of work packages has to be the same in all categories. Please leave them empty, if there are no costs.



START (DETAILED BUDGET TABLE – PROPOSAL/GRANT PREPARATION)

PROJECT DATA		
Project number:		
Project acronym:		
Participant short name:		
Participant PIC:		

WORK PACKAGES & TRAVELS

Add a new WP

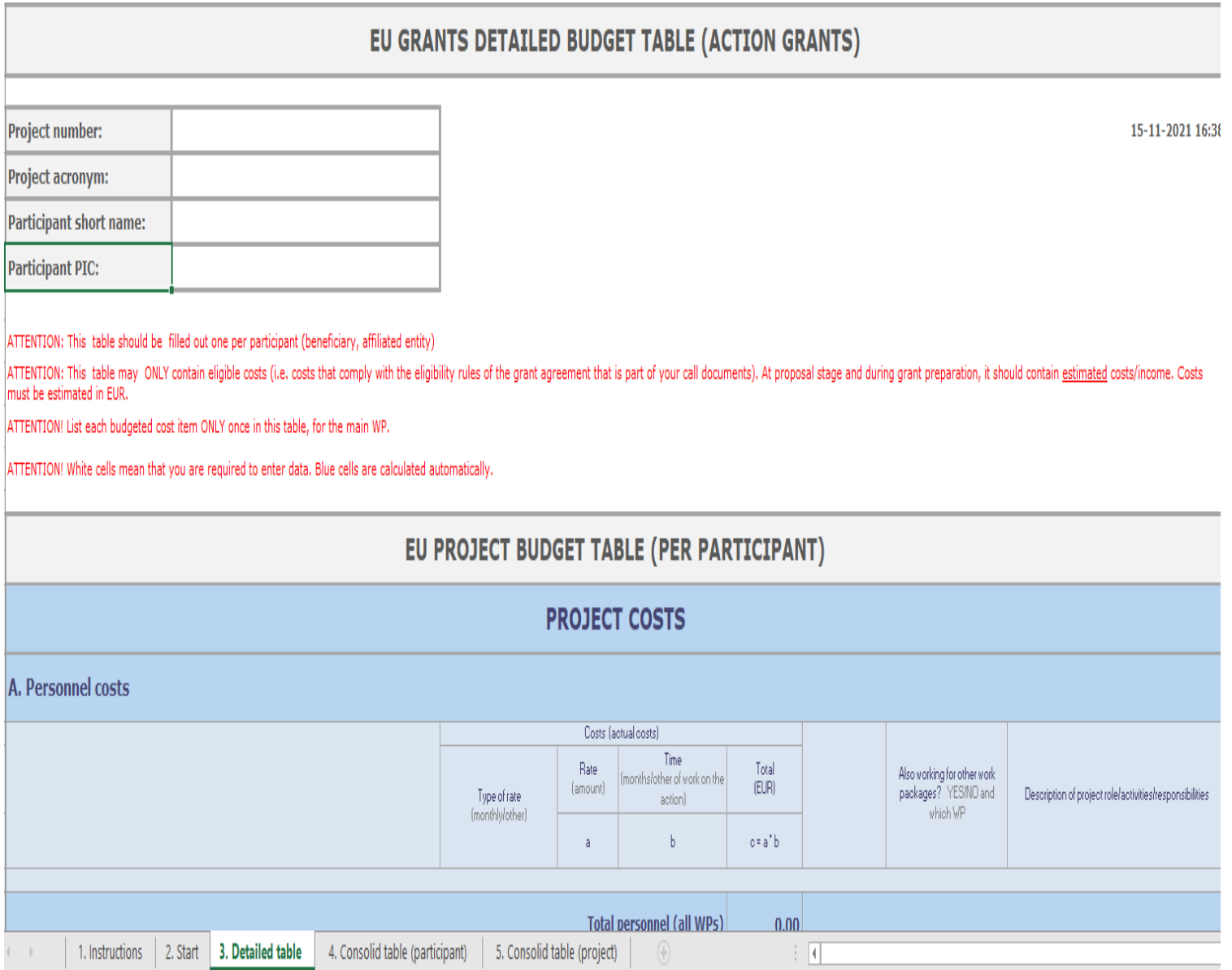
Update Detailed Budget Table

Index	Name	Description	Number of travels	Delete

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

3. Detailed table

- **One per member or A.E.**
- Eligible costs ONLY
- List each item only once
- List each cost in it's main WP section
- Use your (best) estimates
- ✓ *White cells: data to enter*
- ✓ *Blue cells: auto-calculated*



EU GRANTS DETAILED BUDGET TABLE (ACTION GRANTS)

Project number:	
Project acronym:	
Participant short name:	
Participant PIC:	

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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 documents). At proposal stage and during grant preparation, it should contain estimated costs/income. Costs must be estimated in EUR.

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

	Costs (actual costs)						
	Type of rate (monthly/other)	Rate (amount)	Time (months/other of work on the action)	Total (EUR)		Also working for other work packages? YES/NO and which WP	Description of project role/activities/responsibilities
		a	b	c = a * b			
Total personnel (all WPs)				0.00			

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

4. Consolidated table per participant

- Shows different cost heading per work package
- Upon correct entry of data in the Detailed table this table is automatically calculated by the system

EU GRANTS DETAILED BUDGET TABLE (ACTION GRANTS)

Project number:	
Project acronym:	
Participant short name:	
Participant PIC:	

CONSOLIDATED COSTS PER WORK PACKAGE (PER PARTICIPANT)

COSTS PER WORK PACKAGE

	A.1 Employees A.2 + A.3 Natural persons under direct contract and seconded persons	A.4 SME owners	B. Subcontracting costs	C. Purchase costs						D. Other cost categories	E. Indirect costs	Total
				C.1 Travel and subsistence	C.1 Travel	C.1 Accomodation	C.1 Subsistence	C.2 Equipment	C.3 Other goods, work and services	D.1 Financial support to third parties		
	a1 - a2	a3	b	c1	c1a	c1b	c1c	c2	c3	d1	e = flat-rate * (a1 + a2 + a3 + a5 + b + (c1a + c1b + c1c) + c2 + c3 + d1 + d2 + d3 + d4 + d5 + d6)	
TOTAL COSTS PARTICIPANT	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0

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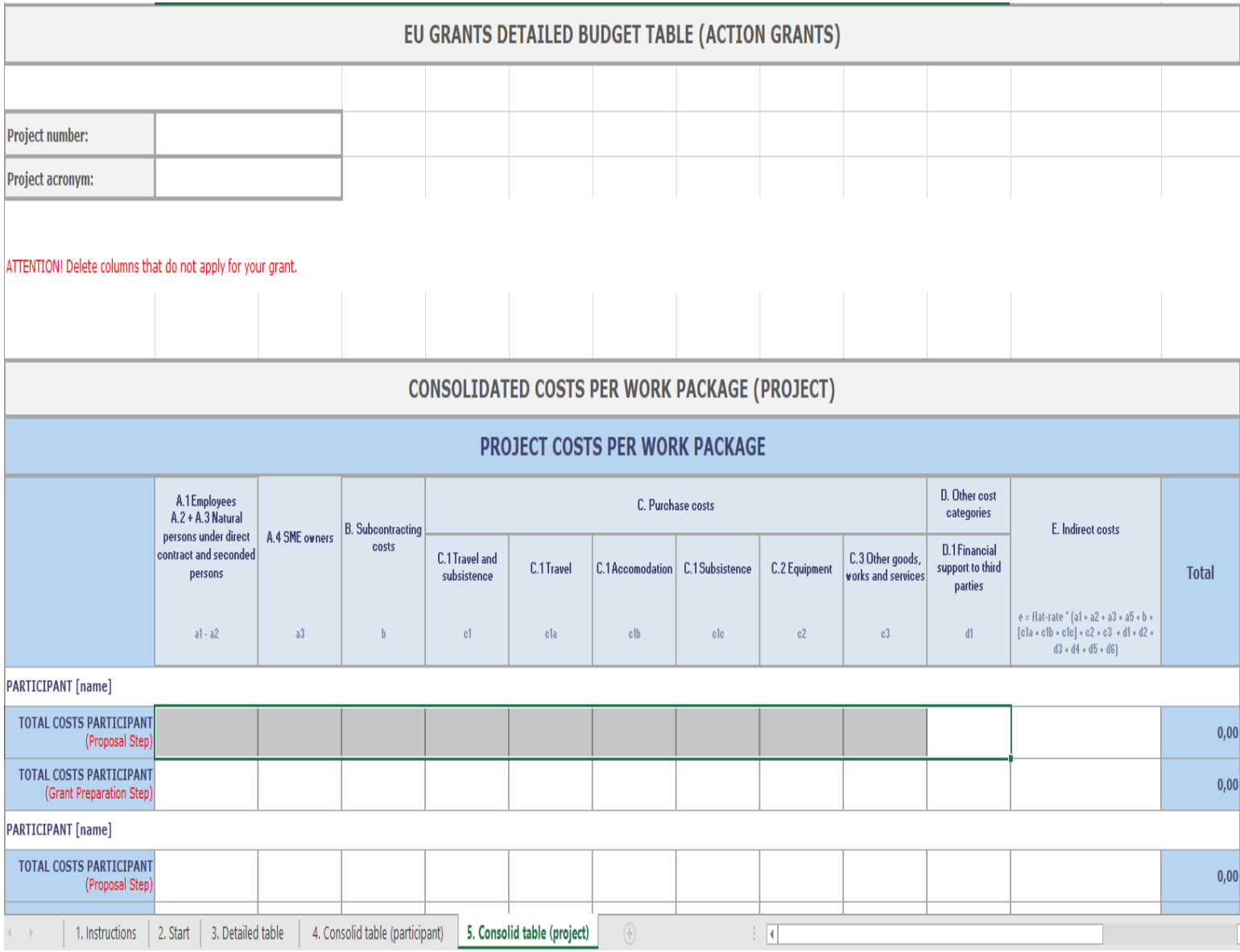
5. Consolidated table per project

- Shows costs per work package/ per participant
- To be manually filled in by the Coordinator
- Must match financial data entered and automatically calculated in other tables



EU GRANTS DETAILED BUDGET TABLE (ACTION GRANTS)

Project number:	
Project acronym:	

ATTENTION! Delete columns that do not apply for your grant.

CONSOLIDATED COSTS PER WORK PACKAGE (PROJECT)

PROJECT COSTS PER WORK PACKAGE

	A.1 Employees A.2 + A.3 Natural persons under direct contract and seconded persons	A.4 SME owners	B. Subcontracting costs	C. Purchase costs						D. Other cost categories	E. Indirect costs	Total
				C.1 Travel and subsistence	C.1 Travel	C.1 Accomodation	C.1 Subsistence	C.2 Equipment	C.3 Other goods, works and services	D.1 Financial support to third parties		
	a1 - a2	a3	b	c1	c1a	c1b	c1c	c2	c3	d1	e = flat-rate * (a1 + a2 + a3 + a5 + b + [c1a + c1b + c1c] + c2 + c3 + d1 + d2 + d3 + d4 + d5 + d6)	
PARTICIPANT [name]												
TOTAL COSTS PARTICIPANT (Proposal Step)												0,00
TOTAL COSTS PARTICIPANT (Grant Preparation Step)												0,00
PARTICIPANT [name]												
TOTAL COSTS PARTICIPANT (Proposal Step)												0,00

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

Cost categories

3. Detailed budget table

Per participant!

PROJECT COSTS	PROJECT INCOME
A. Personnel costs	EU Contribution
B. Subcontracting costs	Revenues and contribution by third parties
C. Purchase costs	Own resources
D. Other cost categories	
E. Indirect costs	

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A. Personnel costs

- A.1 Employees (or equivalent)
- A.2 Natural persons under a direct contract
- A.3 Seconded persons
- A.4 SME owners without salary

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Costs for 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).
- Non-eligible costs: arbitrary bonuses, dividends, etc.
- Calculation: present it in **monthly rates** for each person who will work on the action.
- Max. working days per year: 215 working days

Costs for natural and seconded persons

- **Seconded persons** by a third party + against payment;

- **Natural persons** under direct contract (not employment): civil, free-lance or expert, eligible if:
  - ✓ Works under conditions 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.

Costs for SME owners and natural persons

- **SME owners** are eligible if:
  - ✓ Owner/co-owner + beneficiary of the action + SME + 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 and Annex 2a
- **Natural persons** are NOT eligible;

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PROJECT COSTS

A. Personnel costs

		Costs (actual costs)						
		Type of rate (monthly/other)	Rate (amount)	Time (months/other of work on the action)	Total (EUR)		Also working for other work packages? YES/NO and which WP	Description of project role/activities/responsibilities
			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**			

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B. Subcontracting costs

- Purchase of **goods, works or services** related to project tasks;
- Autonomous - no direct supervision by the beneficiary (as opposed to *in-house consultants*);
- Allowed, under following conditions:
  - ✓ NO core tasks - specific tasks of the action;
  - ✓ Performed by third parties, not a consortium member or A.E.;
  - ✓ 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

C. Purchase costs

❖ Services, works or goods;

✓ DO NOT cover the implementation of action tasks, but they are necessary to carry out the action;

✓ Do not fall in any other cost category;

✓ Do not have to be indicated in Annex 1.

❖ Sub-categories:

- **C.1 Travel and subsistence**
- **C.2 Equipment**
- **C.3 Other goods, works and services**

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C.1 Travel, accommodation and subsistence

- Eligibility rules:
  - ✓ Only for the personnel working on the action;
  - ✓ Justified: necessary under the action + calculation provided in the Description column.

- Can be budgeted as **actual** (incurred) or **unit** (pre-fixed amount) costs
  - ✓ For Unit costs, values from the *Commission Decision C(2021)35* to be used.

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	**0,00**			
	Accomodation costs	0,00	0,00	0,00	**0,00**			
	Subsistence costs	0,00	0,00	0,00	**0,00**			
	Personnel							
	Travel costs	0,00	0,00	0,00	**0,00**			
	Accomodation costs	0,00	0,00	0,00	**0,00**			
	Subsistence costs	0,00	0,00	0,00	**0,00**			
	Participants							
	Travel costs	0,00	0,00	0,00	**0,00**			
	Accomodation costs	0,00	0,00	0,00	**0,00**			
	Subsistence costs	0,00	0,00	0,00	**0,00**			
	Total travel costs for this travel	**0,00**						
	Total accomodation 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 accomodation 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							

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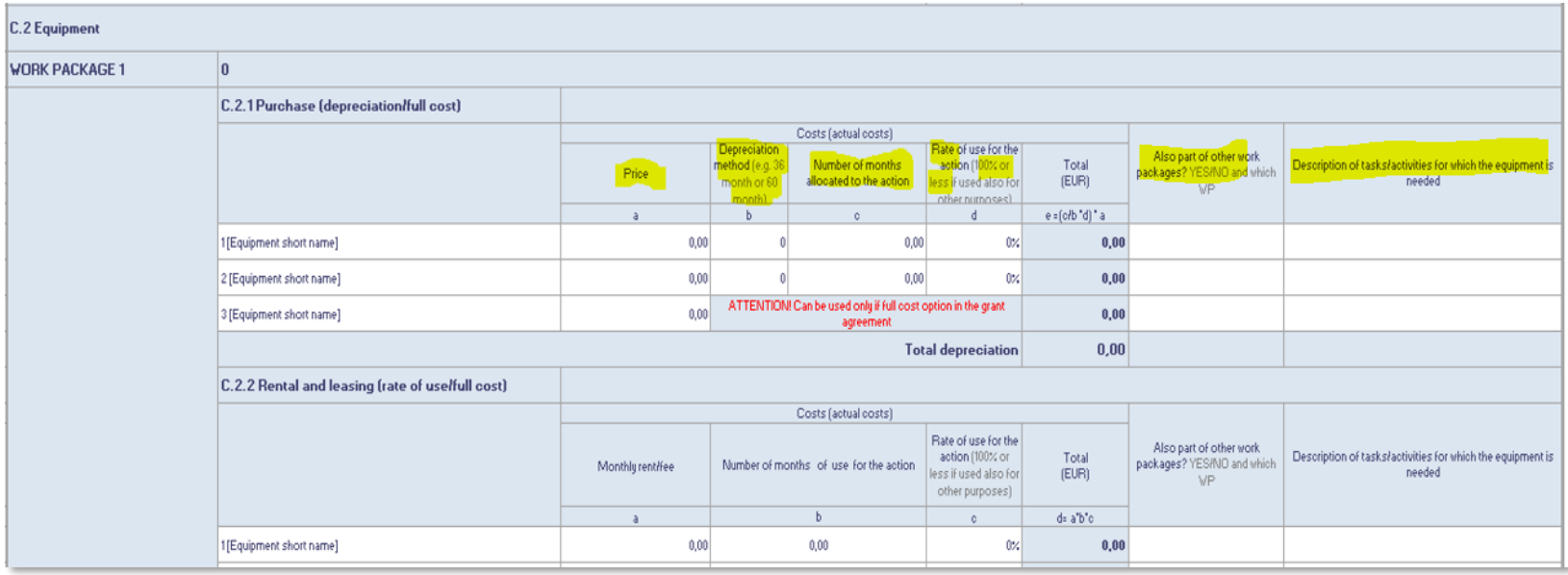
C.2 Equipment



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

- ❖ Eligible:
  - ✓ New or second-hand;
  - ✓ Renting and leasing.

- ❖ Basic rule : **Depreciation**
  - ✓ Eligible: 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*).

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D.1 Financial support to third parties (FTSP)

- Min. **50%** of the grant;
- Reimbursed at **100%** of the cost incurred;
- Maximum amount per third party EUR 60 000;
- **Cannot** be provided through services of a consortium member or A.E.;
- **Intended purposes** + **eligible channels** listed in the Call Document, Section 2;
- Elaborated in detail in the proposal (objectives, conditions, modality, etc);
- Transparency (no conflict of interest, criteria pre-defined, etc).

E. Indirect costs

❖ **Running or operating costs (overheads)**

✓ Not directly linked to the action implementation and not to be attributed directly to it;

✓ Reimbursed at the flat-rate of 7% of the eligible direct costs;

✓ Automatically calculated by the IT system applying the rate of 7% to the sum of the eligible costs;

✓ Example: stationery, rent of the office, utilities etc;

✓ No breakdown of these costs is required.

Specific cost eligibility

VAT

- Non-deductible VAT is eligible
- Not eligible if paid by acting public authority

Kick-off meetings

- Eligible, if the meeting takes place after project starting date

Project websites

- Communication costs - eligible
- Costs for separate project websites – not eligible

In-kind contributions: only if cost neutral

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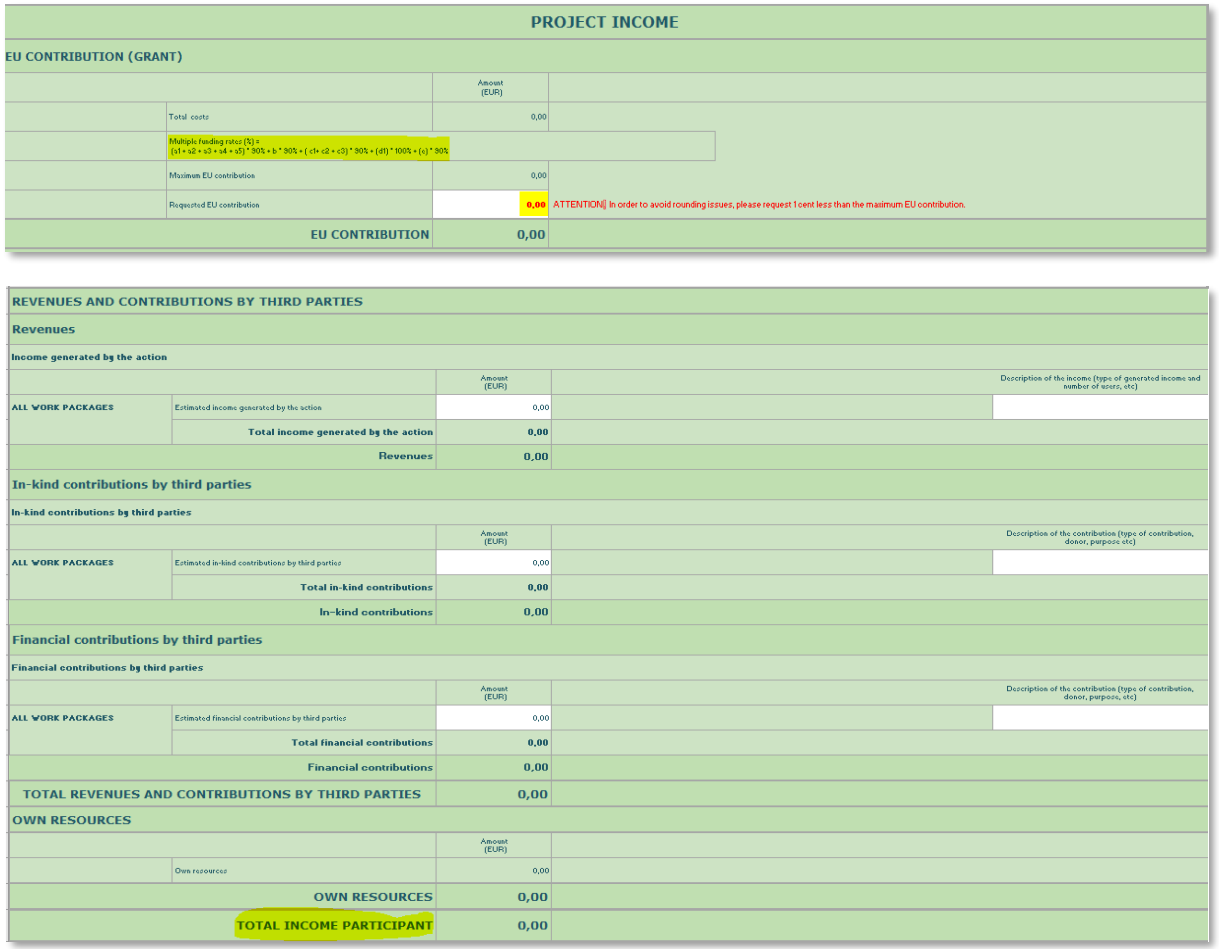
Project income

- EU contribution (grant): **100% for FTSP** and **90% for all other cost categories**
- Revenues and contributions by third parties:
  - ✓ **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



PROJECT INCOME			
EU CONTRIBUTION (GRANT)			
		Amount (EUR)	
	Total costs	0,00	
	Multiple funding rates (%) = (a1 + a2 + a3 + a4 + a5) * 90% + b * 90% + (c1+ c2 + c3) * 90% + (d1) * 100% + (e) * 90%		
	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	

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	

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Thank you!

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