



# Presentation from the Operational Finance Team

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# Financial documents for submission

- **Summarised Budget Table** – completed directly in [Application Form Part A \(online form\)](#).
- **Detailed Budget Table** – provided as an **Annex to Application Form Part B**, using the official template uploaded in the required format.
- **Consistency required:** Financial figures in both tables **must match**.
- **Fully digital submission:** No paper copies – **all documents are submitted online**.

The screenshot shows a web interface for document submission. At the top, there is a button labeled "Download Part B templates" with a download icon and the text "Download part B templates". Below this is a section titled "Part B and Annexes". A red rectangular box highlights the upload area, which contains the text: "In this section you may upload the technical annex of the proposal (in PDF format only) and any other requested attachments." Below this text are two upload fields. The first field is labeled "Part B of proposal" and the second is labeled "Host Institution support letter". Both fields have an information icon and a red asterisk, indicating they are required. Each field also has a document icon on the right side.

# Application Form Part A (online form)

- MENU
- GENERAL INFO
- DECLARATIONS
- PARTICIPANTS
- BUDGET
- ETHICS
- SECURITY

Total of all costs (categories A-E). Calculated automatically.

**I. Ineligible costs**  
Please enter the costs for the project which are not part of the EU grant (either because not compliant with the EU eligibility rules or outside the scope of the EU action).

**Funding rate**  
The funding rate is defined in the call conditions.  
Rates that depend on your legal entity status (e.g. SME, non-profit, etc.) are based on the data from the Participant Register. Please make sure to update your status there.

**G. Maximum EU contribution to eligible costs**  
Maximum EU contribution possible (total costs times funding rate).

**H. Requested EU contribution to eligible costs**  
Please enter the amount that you request as EU contribution. This amount can be equal to or lower than the Maximum EU contribution. It is normally the same as the Requested grant amount.

**O. Income generated by the action**  
Please enter the expected income generated by the project (revenues).

**P. In kind contributions**  
Please enter the in-kind contributions you expect to receive (i.e. non-financial resources made available free of charge by third parties). Not applicable for Horizon Europe.

**Q. Financial contributions**  
Please enter the financial contributions you expect to receive.

**R. Own resources**  
Please enter the amount of expected own resources used for the implementation of the action.

**S. Total estimated project income**  
Calculated automatically as the sum of requested grant amount, income generated by the project, in kind contributions, financial contributions and own resources. The amount should match the Total estimated project costs and contributions.

**Budget overview**  
*Click to expand/collapse.*

Role	Country	Funding Rate	Estimated eligible costs (per budget category)							Estimated EU contribution			
			Direct costs							Indirect costs	EU contribution to eligible costs		
			a. Personnel costs	b. Subcontracting costs	c. Purchase costs			d. Other cost categories	E. Indirect costs		Total costs (f) € (100%)	Maximum EU contribution (g) €	Requ contrib
A.1 Employees (or equivalent), A.2 Natural persons under direct contract, A.3 Seconded persons (a) €	Subcontracting (b) €	C.1 Travel and subsistence (c1) €	C.2 Equipment (c2) €	C.3 Other goods, works and services (c3) €	D.2 Internally invoiced goods and services (d2) €	E. Indirect costs (e) €							
Coordinator	BE	100%	4,000	0	500	300	0	0	1,200	6,000	6,000	6,000	
			4,000	0	500	300	0	0	1,200	6,000	6,000	6,000	

Total requested contribution: 6,000 €

Total maximum contribution: 6,000 €

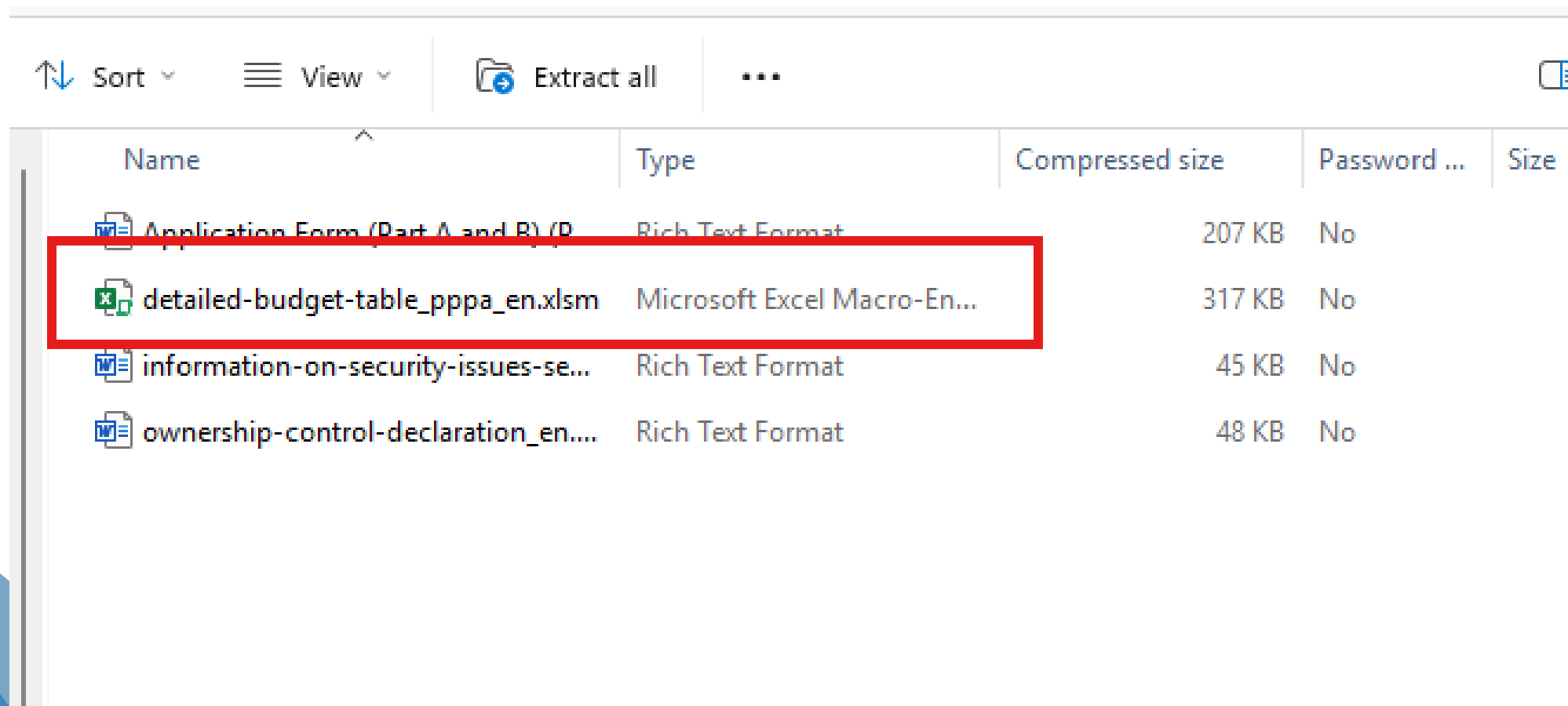
Validation Summary

DF Application, Release 3.5.5 - 16 Jun 2025 15:04:37

X Discard changes Save data X Close



# Annex to Application Form Part B



↑ Sort View Extract all ...

Name	Type	Compressed size	Password ...	Size
Application Form (Part A and B) (D...	Rich Text Format	207 KB	No	
detailed-budget-table_pppa_en.xlsxm	Microsoft Excel Macro-En...	317 KB	No	
information-on-security-issues-se...	Rich Text Format	45 KB	No	
ownership-control-declaration_en....	Rich Text Format	48 KB	No	

# Detailed budget table

- **One table per beneficiary** must be uploaded in the system as a **single PDF**.
- You may be requested to **send the corresponding Excel file to EISMEA by email**.
- The **cost reporting table must include estimated costs**.
- **White cells indicate fields where data must be entered**.

	A	B	C	D	E	G
1	<b>START (DETAILED BUDGET TABLE (AG) – PROPOSAL/GRANT PREPARATION)</b>					
2						
3	<b>PROJECT DATA</b>					
4	Project number:					
5	Project acronym:					
6	Participant short name:					
7	Participant PIC:					
8						
9						
10						
11	<b>WORK PACKAGES &amp; TRAVELS</b>					
12						
13						
14	Add a new WP			Update Detailed Budget Table		
15						
16	<b>Index</b>	<b>Name</b>	<b>Description</b>	<b>Number of travels</b>	<b>Delete</b>	
17	1	NAME 1	Description 1	1	<input type="checkbox"/>	
18	2	NAME 2	Description 2	1	<input type="checkbox"/>	
19						
20						
21						
22						
23						
24						
25						
26						
27						
28						
29						

# Detailed budget table

Add New Line		Delete Line				
<b>DETAILED BUDGET TABLE (ACTION GRANTS)</b>						
Project number:		010012023 20:54				
Project acronym:						
Participant short name:						
Participant PIC:						
<small>ATTENTION: This table should be filled out one per participant (beneficiary, affiliated entity)</small>						
<small>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 <u>estimated</u> costs/income. Costs must be estimated in EUR.</small>						
<small>ATTENTION! List each budgeted cost item ONLY once in this table, for the main WP.</small>						
<small>ATTENTION! White cells mean that you are required to enter data. Blue cells are calculated automatically.</small>						
<b>ACTION GRANT BUDGET TABLE (PER PARTICIPANT)</b>						
<b>PROJECT COSTS</b>						
<b>A. Personnel costs</b>						
<small>1 monthly rates allowed for budgeting because simpler to establish the approximate costs; cost reporting will have to be done according to MGA (usually daily rates)</small>	Type of rate (monthly/other)	Costs (actual or unit costs)		Total (EUR)	Also working for other work package? YES/NO and which WP	Description of project role/activity/responsibilities
		Rate (€/month)	Time (months/total of work on the action)			
	a	b	c = a * b			
<b>WORK PACKAGE 1</b>	<b>NAME 1</b>					
	<b>A.1 Employees (or equivalent)</b>					
	Project managers	monthly	5,687.00	6.00	34,122.00	
	Trainers/teachers	monthly	0.00	0.00	0.00	
	Trainers/teachers	monthly	0.00	0.00	0.00	
	Trainers/teachers	monthly	0.00	0.00	0.00	
	<b>Other</b>					
	[category 1]	monthly	0.00	0.00	0.00	
	[category 2]	monthly	0.00	0.00	0.00	
	<b>Total employees (or equivalent)</b>				<b>34,122.00</b>	
	<b>A.2 + A.3 Natural persons under direct contract and seconded persons</b>					
	Select a staff category	monthly	0.00	0.00	0.00	
	Select a staff category	monthly	0.00	0.00	0.00	
	<b>Other</b>					

- Leave the field empty if there are no costs in a given category.
- Include eligible costs only.
- Provide your best cost estimates.

# Detailed budget table – per beneficiary

## Project costs

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

# A. Personnel costs

## •A.1 Employees (or equivalent)

- **Eligible personnel:** Individuals with an **employment contract (or equivalent)** with the beneficiary and **assigned to the action**.
- **Eligible costs:** Salaries, social security contributions, taxes, and other remuneration-related costs **required by national law or the employment contract** and **actually incurred**.
- **Monthly rates** for each person working on the action must be included in the **Detailed Budget Table**.
- For **periodic reporting**, personnel costs are calculated as: **Daily rate × number of day-equivalents worked on the action**.
  - **Daily rate** = annual personnel costs for the person / **215 days (Maximum)**

## 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;

# 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)7115\* 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)7115)*

[The country-specific correction coefficients](#)

# A. Personnel costs

## A.5 Volunteers

- Volunteers = individuals working freely, without obligation or payment
- Their work may be declared as **personnel costs**
- Total volunteer costs must not exceed:
- **50% of total project costs** (eligible + ineligible)
- **Unit costs** ([see Annex 2a](#)) of the [Commission Decision C\(2019\) 2646](#)

# B. Subcontracting

- **Purchase of goods, works or services** related to the implementation of specific tasks which are part of the action
- The subcontractor works autonomously and is not directly supervised by the beneficiary (unlike in-house consultants).

Allowed, under following conditions:

- Limited to specific tasks – core project tasks cannot be subcontracted,
- Tasks must be described in Annex 1 (Description of the Action).
- Costs must be included in Annex 2 (Estimated Budget)
- If **above 30% of total costs**, it must be justified and approved by the PO;
- Only actual costs incurred can be declared;
- Procurement must ensure **best value for money** (or if appropriate the lowest price)
- Not be subject to 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
<b>WORK PACKAGE 1</b>	<b>NAME 1</b>			
	1 [Subcontract short name]	0.00		
	2 [Subcontract short name]	0.00		
	<b>Total subcontracting for this WP</b>	<b>0.00</b>		
<b>WORK PACKAGE 2</b>	<b>NAME 2</b>			
	1 [Subcontract short name]	0.00		
	2 [Subcontract short name]	0.00		
	<b>Total subcontracting for this WP</b>	<b>0.00</b>		

# C. Purchase costs

## C.1 Travel, accommodation and subsistence

**Must be justified**, meaning:

- necessary for the implementation of the action,
- planned in the **Description of the Action (Annex 1)**,
- in line with the **beneficiary's usual practices on travels**

Must be budgeted as **UNIT costs** (pre-fixed amount), values from the [Commission Decision C\(2024\)5405](#) to be used.

Actual costs may be used only if:

- the **destination country is not covered** by the relevant EC Decision, or
- the **distance travelled is less than 50 km.**

# Travel Costs – Unit Cost Method

Unit costs, values from the [Commission Decision C\(2024\)5405](#) to be used.

Calculations for travel costs are made based on the distance between the town of departure (place of activity) and town of arrival (place of mission)

-> [Flight and rail calculator](#) to be used

Accommodation and subsistence rates are fixed per country.

Table 3: Unit cost per distance band for air or combined air/rail travel (reference Commission Decision C(2024)5405)

*for calls with an opening date as of from 31 July 2024.*

Distance Band (in km)	Amount in EUR per return trip
400-600	340
601-1600	365
1601-2500	429
2501-3500	541
3501-4500	743
4501-6000	857
6001-7500	1 021
7501-10000	1 250

# C. Purchase costs

## C.2 Equipment

Purchases of equipment used for the action must be:

- Declared as **depreciation costs**, calculated on the basis of the costs actually incurred
- Only the portion of the costs that corresponds to the rate of **actual use for the action** during the action duration can be taken into account.
- The equipment must be recorded in the beneficiary's asset register, in accordance with international accounting standards and the beneficiary's usual accounting practices.

# C. Purchase costs

## C.3 Other goods, works and services

Actual costs incurred for services, works or goods needed to implement the action and purchased specifically for the implementation of the action.

**Examples:** consumables and supplies, dissemination activities, translations, publications, catering, meeting room rent, leaflets printing, financial statements certificates (CFS) and financial guarantees if required under the Grant, etc.

- Based either on the best value for money or on the lowest price

# 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, employee's laptop, office rent, utilities etc.;
- No breakdown of these costs is required.
- **7% flat rate of eligible costs.**

# Payment arrangements

- **EU contribution:** The costs will be reimbursed at the funding rate fixed in the Grant Agreement (**80%**).
- After the signature of Grant Agreement > **Pre-financing** to start working on the project (**70%** of the maximum grant amount) – *automatic process* (paid 30 days from entry into force/10 days before starting date whichever is the latest)
- There will be no interim payments.
- **Payment of the balance** at the end of the project based on the final financial report approval (additional payment or recovery)

All payments will be made to the **coordinator!**

Thank you for your attention!  
Questions?



# DISCLAIMER

The contents and conditions of the grant agreement always prevail on any different information, which may be included in this document and/or in any formal or informal communication with the beneficiaries such as the approval of reports, exchange of emails, etc.