2009 RF

Forecast Budget/Cost Claim Template

User's Guide

INTRODUCTION

This form was created to meet three following aims: simplicity, rationality and flexibility. This document, reduced in size, easy to handle, and allowing the exchange of information between the Commission and the beneficiary; will be used at the same time for the submission of the project budget, its implementation, and finally for the final calculations. This platform, common to all the stages of the project, makes it possible to have all the financial data at each stage of the project lifecycle and automatically supplies the data to the final budget and final calculations.

Encoding is meant to result in a data source with the budget letter code as a central element of identification (column " Ref. budget").

In detail one can find:

- two forms, being used to collect, on the one hand, the applicant's identity information and the amount of the grant requested, and on the other hand, the final payment request,
- two data sources, one intended to be the calculation of the estimated budget of the project, and the other to indicate the implementation of the agreed budget. Both are containing the data relating to the expenditure but also those relating to the income.
- a static sheet supplied by both data sources containing all the stages of the budget (estimated and declared) and final calculations,
- a sheet containing a "pivot table" matrix which can be used to compare the elements contained in the sheet "forecast budget calculation", in particular, making it possible to present the various elements of the budget per co-beneficiary.

The essential features of this document are:

- Sheets containing a minimum number of columns in order to maintain an attractive, easy to handle size, while guaranteeing the possibility of introducing a maximum of information in the columns provided.

- A single identification by the reference letter of each budget title, making it possible to gather in a single sheet all the data related to all the titles of the budget, which lightens the size of the document, by eliminating the separate sheets per each budget heading; and as for the "detailed budget execution", it allows day-to-day encoding without the necessity of encoding each title separately, the order of encoding is not important as the type of expenditure and income will be defined by a budgetary letter reference; this approach resembles the way in which accounting data is introduced to the general ledger.

- A reference to project objectives and actions made for each type of expenditure allowing an easy link between financial and operational aspects of the project and ensuring a more complete overview of the project.

- The integration of the comments of the Commission on line by line basis in the "detailed budget execution" sheet, making it easier for the beneficiary to understand the position of the EC and identify the amounts retained for the calculation of the no-profit rule.

Sheet by sheet explanations (the reference towards the contents of the sheets is done either via the title of the column(s) or via the identification of the cells' numbers).

Preamble

As it concerns an Excel file all functionalities and constraints related to this type of the document are applicable.

Only the sheet entitled "Budget & Execution summary" is protected and remains entirely inaccessible for editing. The other sheets are not protected and consequently, it is advisable to handle them with cautiousness in order not to break the pre-filled in formulas.

As the aggregation of the amounts is being done on the basis of the reference letter of the budget title, it is advisable to pay particular attention that this information is encoded correctly.

An example is annexed to this document as a complementary aid.

ID form

Gives answers to the questions asked.

The "I26" cell is filled automatically by a link to the "Budget & Execution summary" sheet, by taking up the amount necessary to balance the budget.

Forecast budget calculation

For the application, please fill in the sheets "ID form" and "Forecast Budget calculation" <u>only</u>. The other sheets should be used at a final reporting stage.

The calculation of the costs form has been designed in order to allow easy identification of the link between the planned expenditure and action. In order to find the necessary data of implementation of the project in the sheet "Detailed budget execution", the forecast budget sheet contains already points identified as being in relation to the action and associated with a specific objective. In the column "Description of item", it is important to indicate the maximum of information by answering the following questions:

who/what?, why? and for which price? in order to have a precise definition of the type of expenditure, for which destination and at which unit price. It is therefore important to avoid the general statements and lump sums.

In the same sheet the income of the project should also be indicated according to the same method, with an exception that no link has to be established with action and its objectives because of the nature of income, which may finance any expenditure.
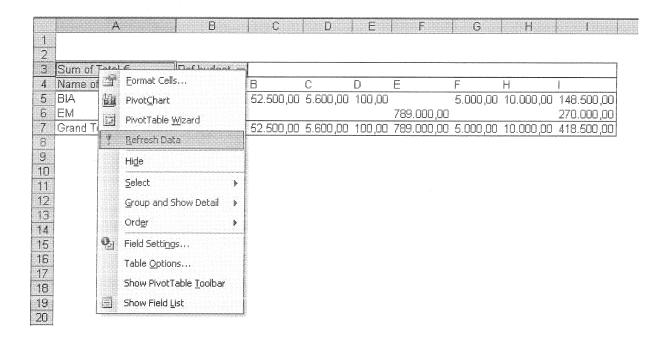
After encoding of all the elements of the estimated budget, it is advisable to sort the table alphabetically by the column "Ref. budget".

	A	B	C	D	E	F	G	H
1							Subtotal	1.448.300,00
2	Ref budget	Name of Beneficiary	Objectives	Actions	Description of item / Answer to the questions: / Who or What ? - Why ? - For which price ? (define base unit for calculation)	Amount in € per unit	Nbr units	Total €
3	A	BIA	Collecting information	Contacting information sources	Project Manager responsible for coordination of editing of a booklet - 350€/day for 60 days; full-time work	350,00	60,00	21.000,00
4	A	BIA	Selection of information	Conferences	Project Manager responsible for coordination of editing of a booklet - 350€/day for 6 days; full-time work	350,00	6,00	2.100,00
5	A	BIA	Booklet production	Editing	Project Manager responsible for coordination of editing of a booklet - 350€/day for 10 days; full-time	350,00	10,00	3.500,00
6	A	BIA	Selection of information	Conferences	Administrative assistant respon 60days	250,00	60,00	15.000,00
7	A	BIA	Collecting information	Contacting information sources	Administrative assistant respon editing of the final document - 2	200,00	60,00	12.000,00
8	A	EM	Collecting information	Contacting information sources	27 national coordinators - 250€	200,00	1.620,00	324.000,00
9	B	BIA	Collecting information	Contacting information sources	Visit of PM to the 27 MS to prep	400,00	27,00	10.800,00
10	B	BIA	Collecting information	Contacting information sources	Visit of AA to the 27 MS to prep	400,00	27,00	10.800,00
11	B	BIA	Collecting information	Contacting information sources	AA - 2 days of daily allowance	250,00	27,00	6.750,00
12	B	BIA	Collecting information	Contacting information sources	PM - 2 days of daily allowance	250,00	27,00	6.750,00
13	B	BIA	Selection of information	Conferences	Delivery of the tickets for 3 conferences, for PM & AA to Warsaw, Paris, Rome on the basis of 650€ per return travel.	400,00	6,00	2.400,00
14	C	BIA	Collecting information	Contacting information sources	Purchase of a mini laptop to facilitate information gathering when visiting Member States	600,00	1,00	600,00
15	C	BIA	Collecting information	Contacting information sources	Purchase of a server for data storage at the unit price of 15 000€; depreciated in 3 years	5.000,00	1,00	5.000,00
16	D	BIA	Collecting information	Contacting information sources	5 USB keys	20,00	5,00	100,00
17	E	EM	Selection of information	Conferences	Delivery of the tickets for 3 conferences, for 10 experts per country, coming from MSs to Warsaw, Paris and Rome on the basis of 400€ per return travel.	400,00	780,00	312.000,00
18	E	EM	Selection of information	Conferences	Hotel package - 1 night + 2 lunches + 1 dinner + 1 breakfast + 2 coffee breaks + meeting room for 270 participants + IT material at 200€ per participant per conference	200,00	810,00	162.000,00
19	E	EM	Booklet production	Translation	Translation of a booklet into 21 language - 250 pages at 10€/page	10,00	5.250,00	52.500,00

Sort dialog box:
Sort by: Ref budget — ● Ascending / ○ Descending
Then by: — ○ Ascending / ○ Descending
Then by: — ● Ascending / ○ Descending
My data range has: ● Header row / ○ No header row
[Options...] [OK] [Cancel]

Sheet tabs: ID form \ Forecast Budget Calculation / Pivot Table on BC \ Detailed Budget Execution / Budget & Execution summary / Cost Claim

Pivot-table on Budget Calculation

This sheet takes by default the elements concerning each co-beneficiary by title of the budget.

In order to see the relevant data, it is enough to place the cursor in the "A3" cell and to right mouse click to activate a floating menu and select the "Refresh Data" option.

	A	B	C	D	E	F	G	H	I
1									
2									
3	Sum of Total €		Def budget						
4	Name of		B	C	D	E	F	H	I
5	BIA		52.500,00	5.600,00	100,00		5.000,00	10.000,00	148.500,00
6	EM					789.000,00			270.000,00
7	Grand T		52.500,00	5.600,00	100,00	789.000,00	5.000,00	10.000,00	418.500,00

Floating menu options:
- Format Cells...
- PivotChart
- PivotTable Wizard
- Refresh Data
- Hide
- Select ▶
- Group and Show Detail ▶
- Order ▶
- Field Settings...
- Table Options...
- Show PivotTable Toolbar
- Show Field List

Detailed budget execution

This sheet is intended to provide information on the implementation of the project both in terms of its expenditure and income.

The logic of encoding has to follow the one with which an estimated budget has been established. One has to find here the same elements of the budget, presented with the same detailed description.

An additional essential piece of data is a reference to the beneficiary's accountancy entry (Accounting reference (s)), which makes it possible in case of audit to easily find the trace off all the costs and income received.

This accounting reference can be either an exact entry in the accountancy or an accounting analytical reference making it possible to agglomerate information of the same nature, in order to facilitate its analysis.

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All the components of the budget need to be encoded in this document, namely, not only, expenditure, but also income, including the pre-financing payment(s) received from the Commission that should to be indicated under the reference letter "J".

The columns L, M, N, O and P are reserved for the Commission to assess the beneficiary's statement and indicate ineligible costs and their acceptability or not calculation of the no-profit rule.

Regarding the latter, the Commission grant is to be cover only the remainder of the costs necessary for the project implementation, consequently all the revenue received will be firstly deducted from the total amount of accepted expenditure, and only a balance should be financed by the Commission. The beneficiary's statement, a priori, will be accepted without modification, only of attributed judged disproportionate and/or completely inadequate will be excluded from the declared total.

Budget & Execution summary

In this sheet the aggregated amounts of the budget are gathered by title. Information is available for each step of the project. Firstly, the estimated budget data, then that of the declared one, followed by the amounts considered eligible by the Commission and the ones acceptable for the calculation of the no-profit rule.

Cost Claim

By default the information introduced in the document "ID form" is copied to the cost claim automatically.

Similarly the amount of the final payment (I21) and the interests yielded by the pre-financing payment(s) (I24) are copied from the sheet "Budget & Execution summary".

On the other hand, the declaration regarding the VAT status has to be introduced by the beneficiary himself (D31 or D32).

Examples to help you in filling in the forms "Forecast budget calculation" and "Detailed budget execution"

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File   Edit   View   Insert   Format   Tools   Data   Window   Help

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Ref budget	Name of Beneficiary	Objectives	Actions	Description of item — Who or What ? Why ? : for which price ? (define base unit for calculation)	Amount in € per unit	Nbr units	Total €
						Subtotal	1,448,300.00
C	BIA	Collecting information	Contacting information sources	Purchase of a mini laptop to facilitate information gathering when visiting Member States	600,00	1,00	600,00
C	BIA	Collecting information	Contacting information sources	Purchase of a server for data storage at the unit price of 15 000€; depreciated in 3 years	5.000,00	1,00	5.000,00
D	BIA	Collecting information	Contacting information sources	5 USB keys	20,00	5,00	100,00
E	EM	Selection of information	Conferences	Delivery of the tickets for 3 conferences, for 10 experts per country, coming from MS's to Warsaw, Paris and Rome on the basis of 400€ per return travel	400,00	780,00	312.000,00
E	EM	Selection of information	Conferences	Hotel package - 1 night + 2 lunches + 1 dinner + 1 breakfast + 2 coffee breaks + meeting room for 270 participants + IT material at 200€ per participant per conference	200,00	810,00	162.000,00
E	EM	Booklet production	Translation	Translation of a booklet into 21 language - 250 pages at 10€/page	10,00	5.250,00	52.500,00
E	EM	Booklet production	Printing	Printing of 27000 copies at 0,5€/copy	0,50	27.000,00	13.500,00
F	EM	Dissemination	Transport	Mailing at 2€ copy	2,00	27.000,00	54.000,00
H	BIA			Overheads/indirect costs	5.000,00	1,00	5.000,00
I	BIA			Indicative amount of interests yielded by the pre-financing payment	10.000,00	1,00	10.000,00
I	BIA			MS visits financed by BIA - cost per person	6.750,00	2,00	13.500,00
I	BIA			Sales of a booklet at 5€ per copy	5,00	27.000,00	135.000,00
I	EM			27 Member States contribution	10.000,00	27,00	270.000,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00
						1,00	0,00

Form \ Forecast Budget Calculation \ Table \ Detailed Budget Calcul. \ Budget \ Executive summary \ Cost Claim

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Purchase of a mini laptop to facilitate information gathering when visiting Member States

Subtotal 2.170.392,00

Ref budget	Name of Beneficiary	Objectives	Actions	Accounting reference(s)	Expenditure incurred date/period or duration	Description of item — Answers to the questions: Who or What ? – Why ? – For which price ? (define basis unit for calculation)	Amount in currency	Currency	Rate	€	Not eligible amount in currency	Rate	Not eligible amount in EURO
A	BIA	Collecting information	Contacting information sources	6005623	60 days	Project Manager responsible for coordination of editing of a booklet - 340€/day for 60 days full-time work.	20.400,00	€	1,0000	20.400,00		1,00	0,00
A	BIA	Selection of information	Conferences	6005623	6 days	Project Manager responsible for coordination of editing of a booklet - 340€/day for 6 days, full-time work.	2.040,00	€	1,0000	2.040,00		1,00	0,00
A	BIA	Booklet production	Editing	6005623	15 days	Project Manager responsible for coordination of editing of a booklet - 340€/day for 15 days full-time work.	5.100,00	€	1,0000	5.100,00		1,00	0,00
A	BIA	Selection of information	Conferences	6005627	75 days	Administrative assistant responsible for conference logistics - 229€/day for 75 days	17.625,00	€	1,0000	17.625,00		1,00	0,00
A	BIA	Collecting information	Contacting information sources	6005536	65 days	Administrative assistant responsible for collection of booklet coordination and editing of the final document - 200€/day for 65 days	13.000,00	€	1,0000	13.000,00		1,00	0,00
A	EM	Collecting information	Contacting information sources	6000456	70 days	Salary of 27 national coordinators - 250€/day for 70 days full-time work.	378.000,00	€	1,0000	378.000,00		1,00	0,00
A										0,00	20.805,00	1,00	20.805,00
B	BIA	Collecting information	Contacting information sources	6007356	108 mission days	27 missions of 2 jours for PM and AA to meet national coordinators	27.000,00	€	1,0000	27.000,00		1,00	0,00
B	BIA	Collecting information	Contacting information sources	6007356	27 voyages	Cost of 27 return travels for PM and AA.	29.268,00	€	1,0000	29.268,00		1,00	0,00
B	BIA	Selection of information	Conferences	6007356	3 voyages	Delivery of the tickets for 3 conferences, for PM's AA to Warsaw, Paris and Rome	2.568,00	€	1,0000	2.568,00		1,00	0,00
C	BIA	Collecting information	Contacting information sources	6025458	20/02/2010	Purchase of a mini laptop to facilitate information gathering when visiting Member States	742,00	€	1,0000	742,00		1,00	0,00
C	BIA	Collecting information	Contacting information sources	6025460	25/03/2010	Purchase of a server	15.000,00	€	1,0000	15.000,00	10.000,00	1,00	10.000,00
D	BIA	Collecting information	Contacting information sources	6025498	20/02/2010	Purchase of 5 USB keys	90,00	€	1,0000	90,00		1,00	0,00
D	BIA	Collecting information	Contacting information sources	6025498	25/06/2010	Purchase of 3 USB keys	57,00	€	1,0000	57,00		1,00	0,00
E	EM	Selection of information	Conferences	6000058	3 conf de 2	Organisation of 3 conferences on 150 - 204 and 296 with average participation of 250 persons	556.978,00	€	1,0000	556.978,00		1,00	0,00
E	EM	Production of the booklet	Translation	605.890	12/06/2010	Translation of a booklet into 21 language - 280 pages at 99/page	52.500,00	€	1,0000	52.500,00		1,00	0,00
E	EM	Production of the booklet	Printing	6986213	15/06/2010	Printing of 27000 copies at 0,58/copy	14.040,00	€	1,0000	14.040,00		1,00	0,00
E	EM	Dissemination	Transport	6745123	26/06/2010	Mailing at the price of 2/per item	54.000,00	€	1,0000	54.000,00		1,00	0,00
F	BIA			6000587	30/06/2010	Part of overhead/indirect costs of BIA charged to the project. Amount of interests guided by the pre-financing payment	10.000,00	€	1,0000	10.000,00	5.784,39	1,00	5.784,39

Sheets: Forecast Budget Calculation / Print Table for a detailed Calc. / Detailed Budget Execution / Budget & Execution summary / Cost Claim