Budget in projects (KA220)

This page details the budget specifics for Erasmus+ projects carried out under **KA220 - Cooperation partnerships** projects, call year **2021**.

The Budget section in your project in Beneficiary module displays the project costs, broken down per cost item. It is from the Budget tab where you can consult the budget overview. This overview shows the comparison between the awarded and reported budget as per the currently provided information in the available project sections, such as Multiplier Events, Learning, Teaching and Training Activities or Project Results.

The Budget screen for KA220 projects consists of a single tab, displaying the budget totals calculated at project level, followed by a breakdown per cost item. For each budget item, you can view the **Awarded Budget**, the **Reported Budget**, and the share of the awarded grant used up to the current date (**%Reported/Awarded**).

You also have the option to compare **Budget transfers** in your project from the Budget screen, if applicable.

For a general description of the budget screen functionality, as well as more details about the awarded/reported budget, please see the page Budget in projects.

Prerequisites

- A grant agreement has been signed for the project, and it is visible in Beneficiary module
- Project sections such as Multiplier Events, Project Results, Learning, Teaching and Training Activities, Transnational Project Meetings updated in your project
- To update the project, it must have the status **Project Ongoing**

This page is relevant for:

- **Erasmus+, Call 2021**
  - KA220 - Cooperation partnerships in adult education, higher education, school education, vocational education and training and youth

Accessing your project "Budget"

In your project, click on **Budget** in the **Content Menu**. The **Budget** screen will open. You may have to use the scroll bar in your browser to access all information on screen.

Budget screen basics

The **Budget** screen is divided as follows:

- On the left side, the budget items are listed. This part of the screen may include fields where you should provide information for certain cost calculations on the right side.
- On the right side, there are three columns for each budget item:
    1. Column 1 - displays the **Awarded Budget** - this is the latest grant amount awarded by the National Agency.
    2. Column 2 - displays the **Reported Budget** - these are the actual amounts used in the project, calculated based on the information you provided throughout the project sections. This column may include fields where you must fill in the reported costs or other reported data yourself.
    3. Column 3 - displays the **% Reported/Awarded** - the percentage of the awarded budget that you have consumed so far. It enables you to monitor at any time the level of expenditure incurred for each relevant budget **item.**

All awarded and reported amounts displayed are read-only. For a general description of the budget screen functionality, as well as more details about the awarded /reported budget, please see the page Budget in projects .

On top of the budget screen, a **Legend (1)** is available, providing information on the specific colour coding of certain fields in the budget, related to the reported amounts and any budget transfers:

- fields highlighted in **Blue** - reported amount is above the maximum allowed after a budget transfer
- fields highlighted in **Orange** - reported amount exceeds the awarded budget
- fields highlighted in **Green** - reported amount is below the minimum allowed after a budget transfer

The button **Show Budget Transfers (2)** is available on top of the screen. Clicking on this button will display additional columns in the budget screen, allowing you to consult an overview of allowed budget transfers and the rules for these in your project. See below for details.

Totals per project

The first part of the screen includes the awarded budget and reported costs calculated at project level as well as the percentage (%) of Reported/Awarded budget. All amounts are read-only.

functionalities in the tool, including the submission of a Final Beneficiary Report.	Awarded Budget (by National Agency)	Reported Budget in BM	% Reported/Awarded Budget
Total Project	135 267 €	19 000 €	14 %
Project Management and Implementation	15 000 €	15 000 €	100 %
Transnational Project Meetings	11 500 €	0 €	0 %

Breakdown per cost item

A breakdown of the project costs per budget item, such as Project Management and Implementation, Multiplier Events or Transnational Project Meetings, is available below the totals.

For each budget item listed, all budget data for all budget items of that type implemented in the project is aggregated.

functionalities in the tool, including the submission of a Final Beneficiary Report.	Awarded Budget (by National Agency)	Reported Budget in BM	% Reported/Awarded Budget
Total Project	135 267 €	19 000 €	14 %
Project Management and Implementation	15 000 €	15 000 €	100 %
Transnational Project Meetings	11 500 €	0 €	0 %
Multiplier Events	12 200 €	0 €	0 %
Project Results	54 950 €	0 €	0 %
Learning Teaching and Training Activities	37 017 €	0 €	0 %

Learning, Teaching and Training Activities contains a breakdown per budgetary item, such as Travel, Exceptional Costs for Expensive Travel, Individual Support, and Linguistic Support in your project.

Learning Teaching and Training Activities	79 962 €	23 080 €	29 %
Travel Support	14 960 €	5 230 €	34 %
Exceptional Cost for Expensive Travel	0 €	0 €	0 %
Individual Support	65 002 €	17 850 €	27 %
Linguistic Support	0 €	0 €	0 %

Two mandatory comment fields regarding the **Exceptional Costs** and the **Exceptional Costs Guarantee** are located in the budget screen of your project. Here you must provide comments regarding these types of cost, for example, if the reported budget for these budget items exceeds the awarded budget.

Exceptional Costs	4 500 €	1 875 €	42 %

5000 *

Exceptional Costs Guarantee	0 €	2 400 €	2 400 %

5000 *

⚠️ **Take note**

The amounts under **Reported Budget in BM** for all available budget items are calculated based on the information you provided in the various sections of the project, and cannot be modified here. If changes are required, make the updates in the relevant project sections.

Budget Transfers

Budget transfers are a budget flexibility mechanism available for KA220 cooperation partnership projects that allows unused funds from one budget item to be transferred and used in another budget item within the same project. For example, you have the option to transfer funds granted for Multiplier Events to Transnational Project Meetings.

There are several rules that need to be respected, as not all budget items can be combined for a budget transfer. Moreover, even if a specific budget transfer is possible, it does not mean that the entire amount can be transferred or accepted. The transfers follow several rules that govern the allowed minimum and maximum amounts that can be transferred between the budget items of your project.

To view the budget transfer details, click on the **Show Budget Transfer** button.

Additional columns display in the budget screen, allowing you to view the budget transfer rules and minimum/maximum values allowed for the various budget items within your project. The following columns become available:

1. **Minimum allowed After Transfers to other Budget Items**, displaying values for:
   - % of Awarded Budget
   - Minimum allowed amount according to % of awarded budget - in €
2. **Maximum Transferable Amount To Another Budget Item**, displaying values for:
   - % of Awarded Budget
   - Maximum Transferable Amount according to % of awarded budget - in €
3. **Maximum Allowed After Transfers From Another Budget Item**, displaying values for:
   - % of Awarded Budget
   - Maximum Allowed Amount according to % of awarded budget - in €

You can click on the **Hide Budget Transfers** button to hide the columns.

Allowed Budget transfers between budget items

The below matrix displays the allowed budget item combinations for budget transfers in KA220 projects.

> ⚠️ **Take note**
>
> - The budget items **Project Management and Implementation** and **Exceptional Costs** cannot receive budget transfers from any other budget item
> - **Inclusion support for participant**, **Inclusion support for organisation** and **Exceptional costs guarantee** can receive budget transfers but not send them

From (budget item sending the funds)	To (budget item receiving the funds)								
	Project Management and Implementation	Transnational Project Meetings	Project Results	Multiplier Events	Learning, Teaching and Training Activities	Inclusion support for participant	Inclusion support for organisation	Except ional Costs	Exceptional Costs Guarantee

Budget item								
Project Management and Implementation		Allowed	Allowed	Allowed	Allowed	Allowed	Allowed	Allowed
Transnational Project Meetings			Allowed	Allowed	Allowed	Allowed	Allowed	Allowed
Project Results		Allowed		Allowed	Allowed	Allowed	Allowed	Allowed
Multiplier Events		Allowed	Allowed			Allowed	Allowed	Allowed
Learning, Teaching and Training Activities		Allowed	Allowed	Allowed		Allowed	Allowed	Allowed
Inclusion support for participant								
Inclusion support for organisation								
Exceptional Costs		Allowed	Allowed	Allowed	Allowed	Allowed	Allowed	Allowed
Exceptional Costs Guarantee								

Minimum and maximum allowed for Budget transfers

Allowed budget transfers have a minimum and maximum value that need to be respected. These minimum and maximum values are defined in terms of:

- the minimum amount that must remain in the budget item after a budget transfer
- the maximum amount that can be transferred from a budget item
- the maximum amount that is allowed for the budget item that is receiving the funds

The values are expressed as a percentage of the awarded budget sent by the NA project management system for each budget item and then converted to an amount in € for information.

The following table identifies the applicable percentages per budget item.

> ⚠️ **Take note**
>
> There are no rules at Project level, for Inclusion support for participants, Inclusion support for organisation and for Exceptional Costs Guarantee.

Budget item	Minimum Allowed After Transfers To Another Budget Item	Maximum Transferable Amount To Another Budget Item	Maximum Allowed After Transfers From Another Budget Item
Project	No Budget Transfer rules at Project level		
Project Management and Implementation	80%	20%	100%
Transnational Project Meetings	40%	60%	160%
Project Results	80%	20%	160%
Multiplier Events	40%	60%	160%
Learning, Teaching and Training Activities	40%	60%	160%
Inclusion support for participant	No Budget Transfer rules		
Inclusion support for organisation	No Budget Transfer rules		
Exceptional Costs	40%	60%	100%
Exceptional Costs Guarantee	No Budget Transfer rules		

In this example, the total awarded for our project is 90.000€. All budget items have an awarded budget of 10.000€. We apply the above mentioned rules and calculate the corresponding minimum and maximum amounts in €. The following values in € would be displayed when viewing the Budget transfer columns in your project:

	Awarded Budget	Transfers to Other Budget Items					
		Minimum Allowed After Transfers To Another Budget Item		Maximum Transferable Amount To Another Budget Item		Maximum Allowed After Transfers From Another Budget Item	
		% of Awarded Budget	Minimum allowed amount according to % of awarded budget	% of Awarded Budget	Maximum Transferable Amount according to % of awarded budget	% of Awarded Budget	Maximum Allowed Amount according to % of awarded budget
Total Project	90.000€	No Budget Transfer rules at Project level					
Project Management and Implementation	10.000€	80%	**8.000€**	20%	**2.000€**	100%	**10.000€**
Transnational Project Meetings	10.000€	40%	**4.000€**	60%	**6.000€**	160%	**16.000€**
Project Results	10.000€	80%	**8.000€**	20%	**2.000€**	160%	**16.000€**
Multiplier Events	10.000€	40%	**4.000€**	60%	**6.000€**	160%	**16.000€**
Learning, Teaching and Training Activities	10.000€	40%	**4.000€**	60%	**6.000€**	160%	**16.000€**
Inclusion support for participant	10.000€	No Budget Transfer rules					

Inclusion support for organisation	**10.000€**	No Budget Transfer rules
Exceptional Costs	**10.000€**	40% **4.000€** 60% **6.000€** 100% **10.000€**
Exceptional Costs Guarantee	**10.000€**	No Budget Transfer rules

Comparing Reported and Awarded budget including Budget transfers

In columns **Reported Budget** and **% Reported/Awarded** certain values may be highlighted in green, orange or blue, allowing you to compare the reported budget in your project to the minimum and maximum amounts calculated according to the business rules for budget transfers and the awarded budget.

- fields highlighted in **Blue** - reported amount is above the maximum allowed after a budget transfer
- fields highlighted in **Orange** - reported amount exceeds the awarded budget
- fields highlighted in **Green** - reported amount is below the minimum allowed after a budget transfer

Here an example, where budget was transferred from Transnational Project Meetings to Project Results. More than the allowed maximum has been transferred from Transnational Project Meetings to Project Results. This results in two of the budget transfer rules not being observed:

1. Reported budget for **Project Results** is now above the maximum allowed for that specific budget item, which is of 160% of the Awarded Budget (16.000€).
2. Reported budget for **Transnational Project Meetings** is now below the minimum allowed for that specific budget item which is 40% of the Awarded Budget (4.000€).

In column **Reported Budget and % Reported/Awarded,** the displayed values for Transnational Project Meeting and Project Results are highlighted:

- Transnational Project Meeting in **green**
- Project Results in **blue**

Additionally, in the example below, the Exceptional costs reported exceeds the awarded budget for this budget item and is highlighted in orange.

	Awarded Budget	Transfers to Other Budget Items								Reported Budget	% Reported/ Awarded
		Minimum allowed After Transfers to other Budget Items		Maximum Transferable Amount To Another Budget Item		Maximum Allowed After Transfers From Another Budget Item					
		% of Awarded Budget	Minimum allowed amount according to % of awarded budget	% of Awarded Budget	Maximum Transferable Amount according to % of awarded budget	% of Awarded Budget	Maximum Allowed Amount according to % of awarded budget				
Total Project	90.000€	No Budget Transfers Rules at Project Level								90.000€	100%
Project Management and Implementation	10.000€	80%	8.000€	20%	2.000€	100%	10.000€			10.000€	100%
Transnational Project Meetings	**10.000€**	**40%**	**4.000€**	**60%**	**6.000€**	**160%**	**16.000€**			**3.000€**	**30%**
Project Results	**10.000€**	**80%**	**8.000€**	**20%**	**2.000€**	**160%**	**16.000€**			**17.000€**	**170%**
Multiplier Events	10.000€	40%	4.000€	60%	6.000€	160%	16.000€			10.000€	100%
Learning, Teaching and Training Activities	10.000€	40%	4.000€	60%	6.000€	160%	16.000€			8.000€	80%
Inclusion support for participant	10.000€	No Budget Transfers Rules								10.000€	100%
Inclusion support for organisation	10.000€	No Budget Transfers Rules								10.000€	100%
Exceptional Costs	10.000€	**40%**	**4.000€**	**60%**	**6.000€**	**100%**	**10.000€**			**12.000€**	**120%**
Exceptional Costs Guarantee	10.000€	No Budget Transfers Rules								10.000€	100%

Budget items with a zero (0€) Awarded budget

In certain projects the awarded budget for one or more budget items may be zero. This situation can happen because the applicant organisation and its partners did not plan for it.

During the course of the project implementation, the need to perform tasks within the scope of these budget items, that have not been awarded, may arise. The project's success may even depend on the fact that those activities were carried out and for that to happen the necessary funds must be made available.

For example, funding for the budget item Transnational Project meetings, whose objective is the funding of meetings, aimed at the overall coordination and implementation of the project, was not part of the grant agreement.

Therefore the Awarded Budget for Transnational Project Meetings in the budget screen is displayed with **0€** In columns **Minimum allowed amount according to % of awarded budget**, **Maximum Transferable Amount according to % of awarded budget** and **Maximum Allowed Amount according to % of awarded budget**, the value is also set to 0€.

The beneficiary decides to fund the budget item **Transnational Project Meetings** with 2.000€ from funds awarded to **Project Results**. Assuming that the budget transfer rules for Project Results are respected, the following will display in the budget screen:

- **Reported Budget** and **% Reported/Awarded** for Transnational Project Meetings are highlighted in blue, as the reported budget exceeds the maximum allowed after transfers from another budget item
- Reported Budget and % Reported/Awarded for Project Results is not highlighted, as the reported budget is within the minimum/maximum allowed after budget transfers

		Transfers to Other Budget Items		

	Awarded Budget	Minimum allowed After Transfers to other Budget Items		Maximum Transferable Amount To Another Budget Item		Maximum Allowed After Transfers From Another Budget Item		Reported Budget	% Reported /Awarded
		% of Awarded Budget	Minimum allowed amount according to % of awarded budget	% of Awarded Budget	Maximum Transferable Amount according to % of awarded budget	% of Awarded Budget	Maximum Allowed Amount according to % of awarded budget		
Total Project	80.000€	No Budget Transfers Rules at Project Level						66.000€	82%
Project Management and Implementation	10.000€	80%	8.000€	20%	2.000€	100%	10.000€	10.000€	100%
Transnational Project Meetings	**0€**	**40%**	**0€**	**60%**	**0€**	**160%**	**0€**	**2.000€**	**2000%**
Project Results	**10.000€**	**80%**	**8.000€**	**20%**	**2.000€**	**160%**	**16.000€**	**8.000€**	**80%**
Multiplier Events	10.000€	40%	4.000€	60%	6.000€	160%	16.000€	10.000€	100%
Learning, Teaching and Training Activities	10.000€	40%	4.000€	60%	6.000€	160%	16.000€	10.000€	100%
Inclusion support for participant	10.000€	No Budget Transfers Rules						10.000€	100%
Inclusion support for organisation	10.000€	No Budget Transfers Rules						10.000€	100%
Exceptional Costs	10.000€	40%	4.000€	60%	6.000€	100%	10.000€	6.000€	60%
Exceptional Costs Guarantee	10.000€	No Budget Transfers Rules						0€	0%

Related Articles