



HORIZON EUROPE

THE EU RESEARCH & INNOVATION PROGRAMME

2021 – 2027

LUMP SUM FUNDING: WHAT DO I NEED TO KNOW?

17 MARCH 2022
V2.0

A GUIDE FOR PARTICIPANTS

EUROPEAN COMMISSION, DG RTD

Common Implementation Centre

Common Service for Business Processes

Research and
Innovation



Why do we use lump sum funding?

Significant simplification potential

- Despite all simplification, funding based on reimbursement of incurred costs remains complex and error-prone
- Lump sum project funding removes all obligations on actual cost reporting and financial ex-post audits – i.e. a major reduction of administrative burden
- Access to the programme becomes easier, especially for small organisations and newcomers

Focus on content

- Less focus on financial management, and more focus on the scientific-technical content of projects

Basic principles

Lump sum evaluation and grant agreement follow the standard approach with the same:

- Evaluation criteria
- Pre-financing and payment scheme
- Reporting periods and technical reporting, **though focusing on completion of work packages**

One lump sum share is fixed in the grant agreement for each work package:

➤ **Work package completed**  **payment**

- Payments do not depend on a successful outcome, but on the **completion of activities**.
 - Work packages can be modified through amendments (e.g. to take into account new scientific developments)
- No intention and nor basis for judging the performance of lump sum grants more strictly than the performance of other grants.

Two lump sum options

The type of lump sum is specified in the text of the topic to which you are applying.

Option 1:

- The call for proposals defines a **fixed lump sum**.
- The budget requested in your proposal **must be equal** to this fixed lump sum.
- Your proposal must **describe the resources mobilised** for this amount.

Option 2:

- You **define the lump sum** in your proposal.
- In setting the lump sum, you are **free to define the amount** necessary to carry out your project.
- The lump sum chosen must be **justified by the resources mobilised**.

LUMP SUM FUNDING: WHAT DO I NEED TO KNOW?

Submission and evaluation of lump sum proposals



Writing a lump sum proposal

- Use the standard Horizon Europe proposal template.
- Your proposal must describe in detail the activities covered by each work package.
- To define and justify the lump sum, you need to provide **detailed breakdown of cost estimations**. The estimates must be an approximation of your actual costs and meet the basic eligibility criteria of Horizon Europe. *(see Annex from slide 22)*
- You find the MS **Excel template** to prepare your detailed costs estimations in the submission tool.
- The cost estimations are used to generate automatically a **breakdown of lump sum shares** per work package and per participant (i.e., beneficiaries and affiliated entities, if any). See also slide 12.

Project design – Work packages

Work packages distribution:



As many as needed but no more than what is manageable

A work package (WP) is a major sub-division of the work plan of your project.

- A single activity is not a WP
- A single task is not a WP
- A % of progress is not a WP (e.g. 50 % of the tests)
- A lapse of time is generally not a WP (e.g. activities of year 1)

Work packages with a long duration may be split along the reporting periods (e.g., Management, Dissemination and Exploitation, etc.). In this way, the relevant activities can be paid at the end of the reporting period.

Evaluation of a lump sum proposal

- Your proposal will be evaluated by independent experts against the **standard evaluation criteria**: excellence, impact, and implementation.
- The cost estimations will be assessed against the proposed activities under the implementation criterion. Experts will ensure that the estimates are **reasonable and non-excessive**.
- If the experts find overestimated costs, this is recorded in the Evaluation Summary Report.
- This will be reflected in a modified lump sum amount in the grant agreement.

LUMP SUM FUNDING: WHAT DO I NEED TO KNOW?

Lump Sum Grant Management



Grant Agreement

- The overall lump sum is fixed in the grant agreement.
- The breakdown of lump sum shares per beneficiary and per work package is included in the grant agreement (Annex 2). The detailed cost estimations from your proposal do not become part of the grant agreement.
- Once the lump sum is fixed in the grant agreement, the costs actually incurred are not relevant.



Budget allocation

Art 5.4
lump sum
MGA

Budget allocation (annex 2 to the grant agreement)

	WP1	WP2	WP3	WP4	WP5	WP6	WP7	WP8	Total
Beneficiary A	250.000			50.000	300.000	250.000		300.000	1.150.000
Beneficiary B		250.000	350.000	50.000			100.000	150.000	900.000
Beneficiary C	100.000	100.000		50.000		280.000			530.000
Beneficiary D		120.000		50.000			100.000	150.000	420.000
Total	350.000	470.000	350.000	200.000	300.000	530.000	200.000	600.000	3.000.000

Shares of the lump sum per beneficiary

Shares of the lump sum per WP

Lump sum
=
Maximum grant amount

Budget flexibility

Art 5.5
lump sum
MGA

You can use the budget as you see fit as long as the project is implemented as agreed. The actual distribution of the lump sum is invisible to us.

Budget transfers require an amendment if the consortium wants to reflect them in the grant agreement.

	WP1	WP2	WP3	WP4	WP5	WP6	WP7	WP8	Total
Beneficiary A	250.000			50.000	300.000	250.000		300.000	1.150.000
Beneficiary B		250.000	350.000	50.000			100.000	150.000	900.000
Beneficiary C	100.000	100.000		50.000		280.000			530.000
Beneficiary D		120.000		50.000			100.000	150.000	420.000
Total	350.000	470.000	350.000	200.000	300.000	530.000	200.000	600.000	3.000.000

Transfer between Work Packages are possible if:



- Work Packages concerned are not already completed (and declared in a financial statement)
- Justified by the technical and scientific implementation of the action

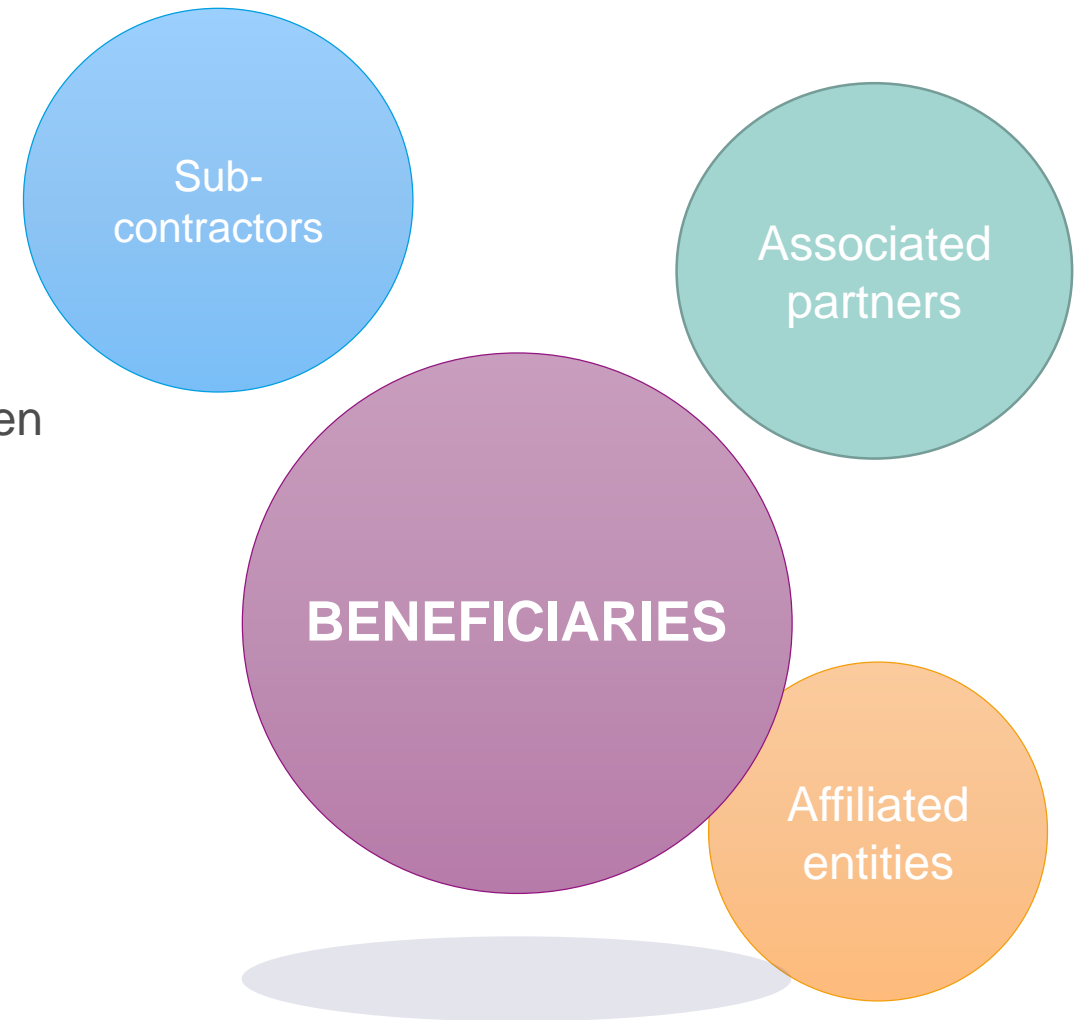
Consortium

Costs actually incurred are not relevant.

Who does the work still is!

- You need to know which participant does what when carrying out the project (see bubbles to the right).
- The partner organisations and their activities are specified in the grant agreement. This includes:
 - Beneficiaries
 - Affiliated entities (if any)
 - Associated partners (if any)
 - Subcontractors (if any)*


* Subcontracted activities must be in the grant agreement, but the subcontractor may or may not be named.



Payment schedule


Types of payments:

Art 22 lump sum MGA




Pre-financing payment

- Same function and same rules as for other grants
- Coordinator distributes the amount according to consortium agreement



Interim payment(s)

- One or more
- We pay the shares of the lump sum set out in Annex 2 for the work packages completed & approved in the reporting period



Payment of the balance

- Closes the financial aspects of the grant
- Partial payment for partially completed WPs possible
- Releases the amount retained for the Mutual Insurance Mechanism

Interim reporting and payment (1)

Art 22.3.3
lump sum
MGA

At the end of the reporting period, declare which work packages have been completed over the period. The technical periodic report should justify this.

	WP1	WP2	WP3	WP4	WP5
Beneficiary A	250.000			50.000	300.000
Beneficiary B		250.000	350.000	50.000	
Beneficiary C	100.000	100.000		50.000	
Beneficiary D		120.000		50.000	
Total	350.000	470.000	350.000	200.000	300.000



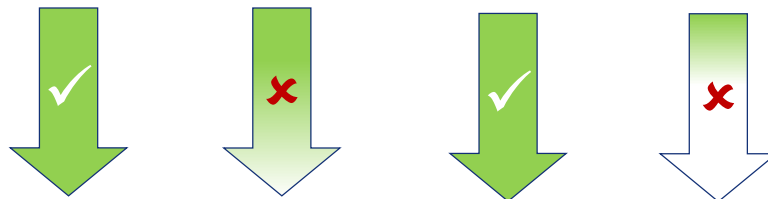
	WP1	WP2	WP3	WP4	WP5
Beneficiary A	Completed			Not completed	Not completed
Beneficiary B		Completed	Completed	Not completed	
Beneficiary C	Completed	Not completed		Not completed	
Beneficiary D		Completed		Completed	




Interim reporting and payment (2)

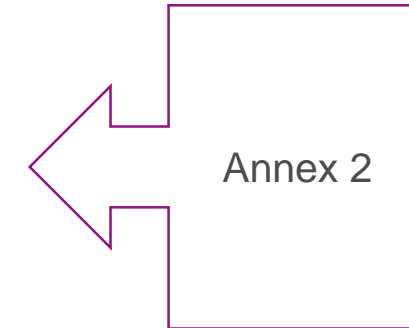
Following the assessment of the project officer, the lump sum shares corresponding to approved work packages are paid.

	WP1	WP2	WP3	WP4	WP5
Beneficiary A	250.000			50.000	300.000
Beneficiary B		250.000	350.000	50.000	
Beneficiary C	100.000	100.000		50.000	
Beneficiary D		120.000		50.000	
Total	350.000	470.000	350.000	200.000	300.000



$$\text{Payment} = 350\,000 + 0 + 350\,000 + 0 = 700\,000 \text{ €}$$

 Limited to 90 % of the total grant



Payment does not depend on a successful outcome, but on the **completion of activities**

Incomplete work packages

- If a work package cannot be completed for scientific-technical reasons, you should **introduce an amendment** to make it feasible, including the possibility to extend the project duration.
- Before a lump sum work package (that you declared completed) is rejected as incomplete, you are invited to **respond to the observations of the project officer**.
- If the rejection is upheld the lump sum share concerned is not paid at that point in time. You should complete the work package later and declare it **at the end of any subsequent reporting period**.
- If a work package is incomplete at the end of the project, the lump sum is **paid partially** in line with the degree of completion. This amount is determined after a contradictory procedure.

Ex-post controls

Art 25 lump
sum MGA

Checks, reviews and audits for:



Proper implementation of the action (e.g. technical review)



Compliance with the other non-financial obligations of the grant:



IPR obligations

Obligations related to third parties (e.g. financial support)

Other obligations (e.g. ethics, visibility of EU funding, etc.)



No financial checks, reviews and audits by the
European Commission

Keeping records

Art 20 lump
sum MGA

You need (e.g.)



- Technical documents
- Publications, prototypes, deliverables
- Documentation required by good research practices such as lab books
- ...any document proving that the work was done as detailed in Annex 1

Same as for all Horizon Europe grants

You don't need



- Time-sheets
- Pay-slips or contracts
- Depreciation policy
- Invoices
- ...actual costs

Summary

Keep in mind when working with lump sums:

- No reporting of actual costs, no financial checks and audits
- Following the evaluation of the proposal, lump sum shares are defined per beneficiary and per work package and are fixed in the Grant Agreement
- Pre-financing as usual
- Payments upon completion of work packages at the end of reporting periods

Reference documents

- [Model Grant Agreement Lump Sum](#)
- [Annotated Model Grant Agreement](#)
- [Decision authorising the use of lump sum contributions under the Horizon Europe Programme](#)

LUMP SUM FUNDING: WHAT DO I NEED TO KNOW?

Annex – How to fill in the detailed budget table in lump sum proposals?



What is the detailed budget table for lump sum proposals?

- Lump sum proposals must contain a **detailed budget table**:
 - For option 1, to describe the resources mobilised for the amount of the lump sum fixed in the work programme
 - For option 2, to define and justify the amount of the lump sum proposed by applicants
- In this table, you provide **cost estimations for each cost category** per beneficiary and per work package.
- The table automatically generates the **breakdown of the lump sum** per beneficiary and per work package.

The detailed budget table is an **Excel file** (annex to proposal Part B). Applicants must download it from the online submission system.



Filling the Excel file is mandatory for most lump sum proposals. The exceptions (e.g. ERC PoC) not requiring a detailed budget table, are clear from the relevant topic description.

Which costs must be covered?

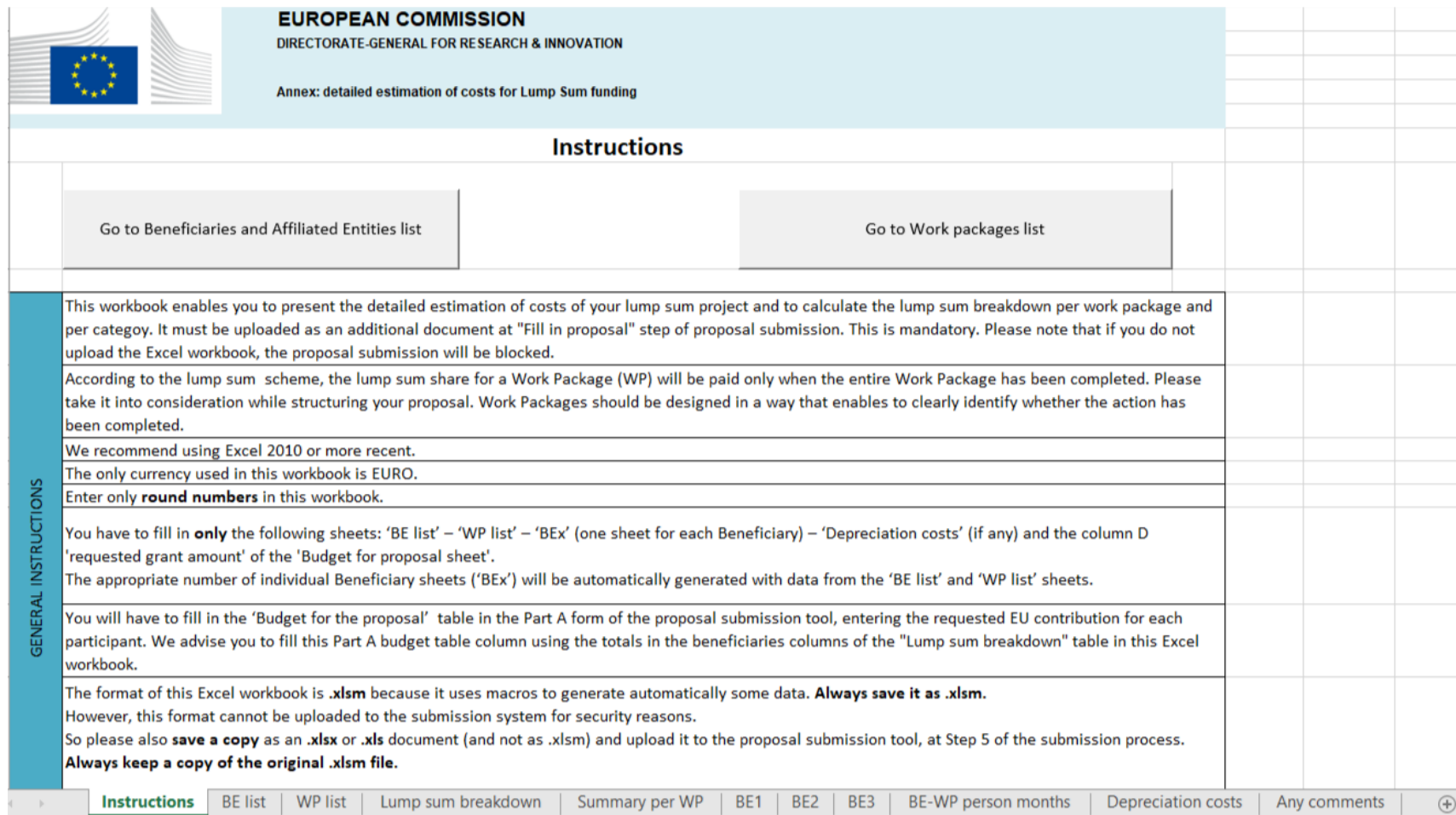
Cost estimations:

- must be in **line with beneficiaries' normal practices**
- must be **reasonable** / not excessive
- must be **in line with the activities** proposed
- are subject to the basic **eligibility rules** of Horizon Europe (cost estimations can be included only if the same cost item / type of cost would be eligible in an actual costs grant)

Depending on the type of the action, these costs and categories of costs may be the following:

- **Direct personnel costs:** employees or equivalent (resolved by staff category); natural persons under direct contract; seconded persons; SME owners and natural person beneficiaries
- **Direct subcontracting costs**
- **Direct purchase costs:** travel and subsistence; equipment; other goods, works and services
- **Other cost categories:** financial support to third parties; internally invoiced goods and services; transnational access to research infrastructures costs; virtual access to research infrastructures costs; PCP/PPI procurement costs

Excel template: few instructions before starting



The screenshot shows the top part of an Excel spreadsheet. At the top left is the European Commission logo. To its right, the text reads: "EUROPEAN COMMISSION DIRECTORATE-GENERAL FOR RESEARCH & INNOVATION" and "Annex: detailed estimation of costs for Lump Sum funding". Below this is a section titled "Instructions" with two buttons: "Go to Beneficiaries and Affiliated Entities list" and "Go to Work packages list". A vertical sidebar on the left is labeled "GENERAL INSTRUCTIONS". The main content area contains several paragraphs of text providing detailed instructions on how to use the workbook, including requirements for file format (.xlsm), currency (EURO), and data entry (round numbers). At the bottom, a horizontal navigation bar lists various tabs: "Instructions", "BE list", "WP list", "Lump sum breakdown", "Summary per WP", "BE1", "BE2", "BE3", "BE-WP person months", "Depreciation costs", and "Any comments".

EUROPEAN COMMISSION
DIRECTORATE-GENERAL FOR RESEARCH & INNOVATION

Annex: detailed estimation of costs for Lump Sum funding

Instructions

Go to Beneficiaries and Affiliated Entities list

Go to Work packages list

GENERAL INSTRUCTIONS

This workbook enables you to present the detailed estimation of costs of your lump sum project and to calculate the lump sum breakdown per work package and per category. It must be uploaded as an additional document at "Fill in proposal" step of proposal submission. This is mandatory. Please note that if you do not upload the Excel workbook, the proposal submission will be blocked.

According to the lump sum scheme, the lump sum share for a Work Package (WP) will be paid only when the entire Work Package has been completed. Please take it into consideration while structuring your proposal. Work Packages should be designed in a way that enables to clearly identify whether the action has been completed.

We recommend using Excel 2010 or more recent.
The only currency used in this workbook is EURO.
Enter only **round numbers** in this workbook.

You have to fill in **only** the following sheets: 'BE list' – 'WP list' – 'BEX' (one sheet for each Beneficiary) – 'Depreciation costs' (if any) and the column D 'requested grant amount' of the 'Budget for proposal sheet'.
The appropriate number of individual Beneficiary sheets ('BEX') will be automatically generated with data from the 'BE list' and 'WP list' sheets.

You will have to fill in the 'Budget for the proposal' table in the Part A form of the proposal submission tool, entering the requested EU contribution for each participant. We advise you to fill this Part A budget table column using the totals in the beneficiaries columns of the "Lump sum breakdown" table in this Excel workbook.

The format of this Excel workbook is **.xlsm** because it uses macros to generate automatically some data. **Always save it as .xlsm**.
However, this format cannot be uploaded to the submission system for security reasons.
So please also **save a copy** as an **.xlsx** or **.xls** document (and not as .xlsm) and upload it to the proposal submission tool, at Step 5 of the submission process.
Always keep a copy of the original .xlsm file.

Instructions | BE list | WP list | Lump sum breakdown | Summary per WP | BE1 | BE2 | BE3 | BE-WP person months | Depreciation costs | Any comments

- We recommend to use Excel 2010 or a more recent version
- The currency used in the Excel template is **EURO**
- **Read the detailed instructions** on the first tab of the Excel file
- For your proposal, you must **always use the file provided in the online submission system**. For information only, the template is available on the [Funding & Tenders Portal](#).

Fill in the beneficiaries list ('BE list' tab)

	A	B	C	D	E	F	G	H	I	
2	List of beneficiaries and affiliated entities					Add BE	Apply changes			
3	BE/AE nr	BE/AE name	Acronym	Country	Funding rate	Add AE				
4	BE1	Beneficiary 1	BE1	BE	100%	Add AE				
5	BE2	Beneficiary 2	BE2	PL	100%	Add AE				
6	BE2-AE1	Affiliated entity to BE2	BE2-AE1	PL	100%					
7	BE3	Beneficiary 3	BE3	ES	70%	Add AE				
8										

- To **add a beneficiary**, click on the **'Add BE'** button to generate an additional line to the table. You can add as many beneficiaries as needed.
- To **add an affiliated entity**, click on the **'Add AE'** button on the line of the beneficiary to which the entity is affiliated.
- For each beneficiary and each affiliated entity, write the **name** and the **acronym** of the organisation and chose the correct **country** and **funding rate** from the drop-down menus.
- Once you have completed the 'BE list' sheet, you must click the **'Apply changes'** button to generate the related tabs in the Excel workbook: one tab will be generated for each beneficiary,

Which funding rate to choose? The funding rate depends od the type of action you are applying to. RIA and CSA topics have a 100% funding rate. For IA topics, the funding rate is 70% (except for non-profit legal entities, where a rate of 100% applies). Other funding rates may be specified in the work programme. For more information on the funding rates applying to your topic, please refer to the topic's specific conditions.

Fill in the work packages list ('WP list' tab)

	A	B	C	D	E	F	G	H
1	List of Work Packages			Add WP	Apply changes			
3	WP-number	WP-name	WP-description					
4	WP1	Work Package 1						
5	WP2	Work Package 2						
6	WP3	Work Package 3						
7	WP4	Work Pacakge 4						
8								

- To **add a work package**, click on the **'Add WP'** button to generate an additional line to the table. You can add as many work packages as needed. Follow the same order as in the Part B of your application.
- Once you have completed the 'WP list' sheet, you must click the **'Apply changes'** button: One table per work package will be added to the beneficiaries' individual sheets.

Fill in the individual beneficiary sheets (‘BEx’ tab)

	A	B	C	D
1	BENEFICIARY CALCULATION SHEET			
2	summary	BENEFICIARY 1: Beneficiary 1		
3	COST CATEGORY	UNITS	COST PER UNIT	BE TOTAL COSTS
4	COSTS WORK PACKAGE 1: Work Package 1			
5				
7	A. DIRECT PERSONNEL COSTS			
8	A.1 Employees (or equivalent)			
9	SENIOR SCIENTISTS (or equivalent in the private sector)			0,00
10	JUNIOR SCIENTISTS (or equivalent in the private sector)			0,00
11	TECHNICAL PERSONNEL (or equivalent in the private sector)			0,00
12	ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)			0,00
13	OTHERS			0,00
14	A.2 Natural Persons under direct contract			0,00
15	A.3 Seconded Persons			0,00
16	A.4 SME owners and natural person beneficiaries		5.080,00	0,00
17	B. DIRECT SUBCONTRACTING COSTS			
18				0,00
19	C. DIRECT PURCHASE COSTS			
20	C.1 Travel and subsistence			0,00
21	C.2 Equipment (complete 'Depreciation costs' sheet)			
22	Equipment			0,00
23	Infrastructure			0,00
24	Other assets			0,00
25	C.3 Other goods, works and services			
26	Consumables			0,00
27	Services for meetings, seminars			0,00
28	Services for dissemination activities (including website)			0,00
29	Publication fees			0,00
30	Other (shipment, insurance, translation, etc.)			0,00
31	D. OTHER COST CATEGORIES			
32	D.1 Financial support to third parties (if applicable in the topic specific conditions)			0,00
33	D.2 Internally invoiced goods and services			0,00
34	D.3 Transnational access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions)			0,00
35	D.4 Virtual access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions)			0,00
36	D.5 PCP/PPI procurement costs (if mentioned as eligible in the topic specific conditions)			0,00
37				
38	TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A+C)			0,00
	Instructions	BE list	WP list	Lump sum breakdown
		Summary per WP	BE1	BE2
			BE3	BE-WP person months

- Complete **one ‘BEx’ sheet per beneficiary**. This sheet includes one separate section for each work package. For each work package, enter the cost estimations under each cost category used.
- Enter only the **number of units** and the **cost per unit** for each cost category (yellow cells). The total costs per cost category is calculated automatically.
- For the cost per unit, enter only **whole numbers** (integers)
- If the beneficiary does not contribute to a specific work package, leave the cells empty.

Fill in the individual beneficiary sheets ('BEx' tab) – affiliated entities

BENEFICIARY CALCULATION SHEET							
summary	BENEFICIARY 2: Beneficiary 2			Affiliated Entity: Affiliated entity to BE2			
COST CATEGORY	UNITS	COST PER UNIT	BE TOTAL COSTS	UNITS	COST PER UNIT	AE TOTAL COSTS	BE+AE TOTAL COSTS
COSTS WORK PACKAGE 1: Work Package 1							
A. DIRECT PERSONNEL COSTS							
A.1 Employees (or equivalent)							
SENIOR SCIENTISTS (or equivalent in the private sector)			0,00			0,00	0,00
JUNIOR SCIENTISTS (or equivalent in the private sector)			0,00			0,00	0,00
TECHNICAL PERSONNEL (or equivalent in the private sector)			0,00			0,00	0,00
ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)			0,00			0,00	0,00
OTHERS			0,00			0,00	0,00
A.2 Natural Persons under direct contract			0,00			0,00	0,00
A.3 Seconded Persons			0,00			0,00	0,00
A.4 SME owners and natural person beneficiaries		3.581,40	0,00		3.581,40	0,00	0,00
B. DIRECT SUBCONTRACTING COSTS							
			0,00			0,00	0,00
C. DIRECT PURCHASE COSTS							
C.1 Travel and subsistence							
			0,00			0,00	0,00
C.2 Equipment (complete 'Depreciation costs' sheet)							
Equipment			0,00			0,00	0,00
Infrastructure			0,00			0,00	0,00
Other assets			0,00			0,00	0,00
C.3 Other goods, works and services							
Consumables			0,00			0,00	0,00
Services for meetings, seminars			0,00			0,00	0,00
Services for dissemination activities (including website)			0,00			0,00	0,00
Publication fees			0,00			0,00	0,00
Other (shipment, insurance, translation, etc.)			0,00			0,00	0,00
D. OTHER COST CATEGORIES							

- If a beneficiary has an affiliated entity, columns for this entity are generated automatically in the 'BE sheet'.
- Enter the cost estimations of the affiliated entity in the same way as for the main beneficiary.

Fill in the individual beneficiary sheets – personnel costs

	A	B	C	D
1	BENEFICIARY CALCULATION SHEET			
2	summary	BENEFICIARY 1: Beneficiary 1		
3	COST CATEGORY	UNITS	COST PER UNIT	BE TOTAL COSTS
4				
5	COSTS WORK PACKAGE 1: Work Package 1			
6				
7	A. DIRECT PERSONNEL COSTS			
8	A.1 Employees (or equivalent)			
9	SENIOR SCIENTISTS (or equivalent in the private sector)	1,00	7000,00	7.000,00
10	JUNIOR SCIENTISTS (or equivalent in the private sector)	2,00	3500,00	7.000,00
11	TECHNICAL PERSONNEL (or equivalent in the private sector)			0,00
12	ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)			0,00
13	OTHERS	0,50	3000,00	1.500,00
14	A.2 Natural Persons under direct contract			0,00
15	A.3 Seconded Persons			0,00
16	A.4 SME owners and natural person beneficiaries		5.080,00	0,00

- Enter the **total number of units and the average cost per unit** for each category of personnel costs
- **1 unit = 1 person-month**
- For 'A4. SME Owner and natural person beneficiaries', the cost per unit is predefined

Fill in the individual beneficiary sheets – subcontracting costs

17	B. DIRECT SUBCONTRACTING COSTS			
18		1,00	30000,00	30.000,00

- There is one line for subcontracting per beneficiary and work package (i.e., the amount entered covers all subcontracting activities for the beneficiary in a work package).
- Enter the number of subcontracted tasks for a given beneficiary and a given work package as number of unit. The cost per unit will be an average of the costs of all subcontracted. No more detailed information is required in the Excel file.
- The tasks to be subcontracted and their costs must be described and justified in the **table 3.1g in the part B of the application form**

Table 3.1g: 'Subcontracting costs' items

For each participant describe and justify the tasks to be subcontracted (please note that core tasks of the project should not be sub-contracted).

Participant Number/Short Name		
	Cost (€)	Description of tasks and justification
Subcontracting		

The costs entered here must match the costs entered in the Excel file

Fill in the individual beneficiary sheets – direct purchase costs

19	C. DIRECT PURCHASE COSTS			
20	C.1 Travel and subsistence	2,00	650,00	1.300,00
21	C.2 Equipment (complete 'Depreciation costs' sheet)			
22	<i>Equipment</i>	1,00	450,00	450,00
23	<i>Infrastructure</i>			0,00
24	<i>Other assets</i>			0,00
25	C.3 Other goods, works and services			
26	<i>Consumables</i>	4,00	1000,00	4.000,00
27	<i>Services for meetings, seminars</i>	1,00	3000,00	3.000,00
28	<i>Services for dissemination activities (including website)</i>			0,00
29	<i>Publication fees</i>	2,00	1000,00	2.000,00
30	<i>Other (shipment, insurance, translation, etc.)</i>			0,00

- Enter the **total number of units** and the **average cost per unit** for each relevant cost category.
- The cost per unit will be an average of the prices of all items in the given category for a given beneficiary and a given work package. No more detailed information is required in the Excel file.
- If purchase costs exceed 15% of the personnel costs of a given beneficiary, this beneficiary must complete table **3.1h of Part B of the proposal template**

Table 3.1h: 'Purchase costs' items (travel and subsistence, equipment and other goods, works and services)

Participant Number/Short Name		
	Cost (€)	Justification
Travel and subsistence		
Equipment		
Other goods, works and services		
Remaining purchase costs (<15% of pers. costs)		
Total		

Fill in the individual beneficiary sheets – depreciation costs list

TOOL: DEPRECIATION COSTS LIST											
BE nr	Beneficiary name	WP nr	Work Package name	Resource type	Short name of the investments	Date of purchase (real or planned date of purchase)	Purchase cost	% used for the project	% use for lifetime of the investment	Charged depreciation costs per investment	Justification: Needed info for depreciation
1	Beneficiary 1	1	Work Package 1	Equipment	Description of the equipment	10-01-2022	€ 1.500,00	50%	60%	€ 450,00	
2	Beneficiary 2	2	Work Package 2	Infrastructures	Description of the infrastructure	March 2022	€ 20.000,00	100%	40%	€ 8.000,00	
										€ -	
										€ -	
										€ -	

- For the category ‘equipment’ (equipment, infrastructure, other assets) you must enter the **depreciation costs** in the individual beneficiary tabs.
- Use the ‘**Depreciation costs**’ tab to calculate the depreciation costs:
 - Fill in the information about the beneficiary, the work package, the resource type, the name of the investment and the date of purchase
 - Encode the (estimated) price of the equipment in the column ‘Purchase cost’
 - Encode the percentage of usage of the equipment for the project in the column ‘% used for the project’
 - Divide the period (in months) during which the equipment is used for the project by the depreciation period (in months) for the equipment. Multiply the results by 100%. Encode the result in the column ‘% use for lifetime of the investment’
- This amount is **NOT** automatically transferred to the respective ‘BEx’ tab. You have to **add manually** the depreciation costs in the dedicated section of the ‘BEx’ tab. If you have several items in the ‘Depreciation costs’ tab for one single section (same beneficiary, same work package and same resource type), you must enter the number of items as unit and add the average of the depreciation costs as ‘cost per unit’.
- In certain cases, the Work Programme specifies that purchases of equipment, infrastructures and other assets can be declared as full capitalised costs. In that case, the full capitalised costs must be encoded in the section “C.2 Equipment”.

Fill in the individual beneficiary sheets – other direct costs and indirect costs

D. OTHER COST CATEGORIES			
D.1 Financial support to third parties (if applicable in the topic specific conditions)	1,00	6000,00	6.000,00
D.2 Internally invoiced goods and services			0,00
D.3 Transnational access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions)			0,00
D.4 Virtual access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions)			0,00
D.5 PCP/PPI procurement costs (if mentioned as eligible in the topic specific conditions)			0,00
TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A+C)			32.100,00
TOTAL DIRECT COSTS (A+B+C+D)			38.100,00
E. INDIRECT COSTS (25% * (A+C))			8.025,00
F. TOTAL COSTS (A+B+C+D+E)			46.125,00

- Certain types of costs can be entered only if they are **explicitly allowed for in the specific conditions of your topic**:
 - Financial support to third parties
 - Transnational access to research infrastructure' and 'Virtual access to research infrastructures
 - PCP/PPI procurement costs
- Indirect costs are calculated automatically.
- Total costs are calculated automatically.

Lump sum breakdown

- The lump sum breakdown table is **generated automatically**. It displays the lump sum shares per beneficiary/affiliated entity and per work package
- It applies the funding rate you have chosen in the BE list.
- In the part A of the application (online forms), you have to fill in the 'Budget for the proposal' table, entering the requested grant amount for each participant. To do so, please use the total amounts per beneficiary in the table 'Estimated breakdown of the lump sum per work package and per beneficiary' in the Excel file.

Excel file

ESTIMATED BREAKDOWN OF THE LUMP SUM PER WORK PACKAGE AND PER BENEFICIARY						
BENEFICIARIES	Work Package 1	Work Package 2	Work Package 3	Work Pacakge 4	Totals	Pct
Beneficiary 1	62.812,50	9.250,00	9.750,00	46.125,00	127.937,50	19,9%
Beneficiary 2	11.625,00	18.750,00	28.750,00	17.500,00	76.625,00	25,9%
Affiliated entity to BE2	16.312,50	0,00	7.000,00	11.625,00	34.937,50	11,8%
Beneficiary 3	10.762,50	14.568,75	19.206,25	11.681,25	56.218,75	19,0%
Totals:	101.512,50	42.568,75	64.706,25	86.931,25	295.718,75	100,0%
Pct:	34,3%	14,4%	21,9%	29,4%	100,0%	

Part A (online forms)

No	Name of Beneficiary	Country	Requested grant amount
1			0.00
	Total		0.00

Summary tables

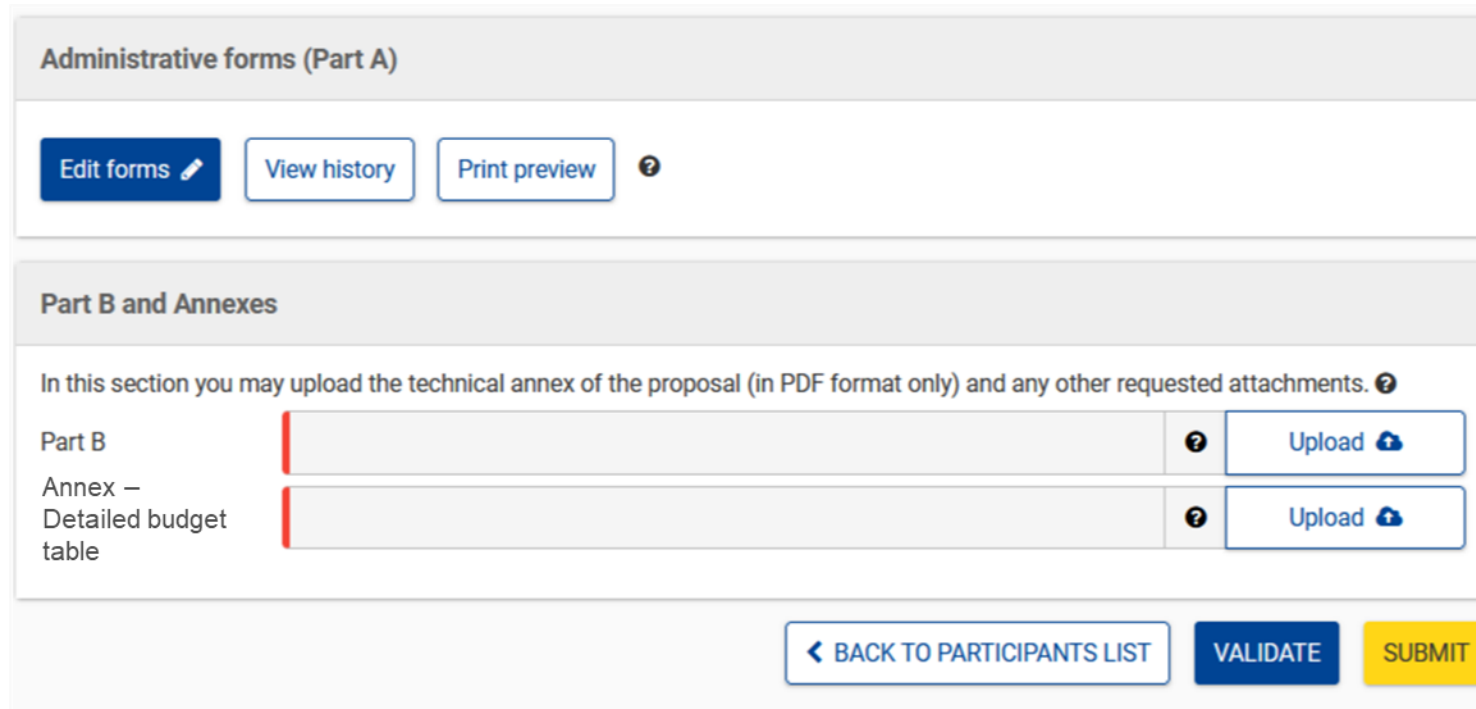
SUM OF ALL BENEFICIARIES (including AFFILIATED ENTITIES) FOR ALL THE WORK PACKAGES						
COST CATEGORY	ALL BENEFICIARIES (without affiliated entities)		ALL AFFILIATED ENTITIES		ALL BENEFICIARIES (with affiliated entities)	
	UNITS	BE TOTAL COSTS	UNITS	AE TOTAL COSTS	UNITS (TOTAL)	AVERAGE COST PER UNIT
COSTS WORK PACKAGE: 1 Work Package 1						
A. DIRECT PERSONNEL COSTS						
A.1 Employees (or equivalent)						
SENIOR SCIENTISTS (or equivalent in the private sector)	3,00	17.000,00	0,50	2.750,00	3,50	5.642,86
JUNIOR SCIENTISTS (or equivalent in the private sector)	3,50	10.500,00	1,00	2.500,00	4,50	2.888,89
TECHNICAL PERSONNEL (or equivalent in the private sector)	0,00	0,00	0,00	0,00	0,00	0,00
ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)	0,00	0,00	0,00	0,00	0,00	0,00
OTHERS	0,50	1.500,00	0,00	0,00	0,50	3.000,00
A.2 Natural Persons under direct contract	0,00	0,00	0,00	0,00	0,00	0,00
A.3 Seconded Persons	0,00	0,00	0,00	0,00	0,00	0,00
A.4 SME owners and natural person beneficiaries	0,00	0,00	0,00	0,00	0,00	0,00
B. DIRECT SUBCONTRACTING COSTS						
	1,00	30.000,00	0,00	0,00	1,00	30.000,00
C. DIRECT PURCHASE COSTS						
C.1 Travel and subsistence	10,00	6.500,00	2,00	1.200,00	12,00	641,67

TOTAL PERSON/MONTHS FOR ALL BENEFICIARIES (INCLUDING AFFILIATED ENTITIES) PER WP					
WORK PACKAGES	Beneficiary 1	Beneficiary 2	Beneficiary 3	Total	Percentage
Work Package 1		3,5	3,0	2,0	8,5 25,3%
Work Package 2		1,3	2,0	1,5	4,8 14,3%
Work Package 3		1,0	5,0	2,0	8,0 23,8%
Work Package 4		5,0	5,0	2,3	12,3 36,6%
Total		10,8	15,0	7,8	33,6 100,0%
Percentage	32,1%	44,6%	23,2%	100,0%	

- The 'Summary per WP' and 'BE-WP person months' table are produced automatically.
- They will be used by evaluators during the evaluation of your proposal.

Uploading the Excel file

- Once you completed the detailed budget table, **upload it in the online submission system**, as annex to the part B template.



The screenshot shows a web interface for administrative forms. The top section is titled 'Administrative forms (Part A)' and contains three buttons: 'Edit forms' (with a pencil icon), 'View history', and 'Print preview' (with a question mark icon). Below this is the 'Part B and Annexes' section, which includes a heading and a description: 'In this section you may upload the technical annex of the proposal (in PDF format only) and any other requested attachments. ?'. There are two rows of upload fields. The first row is for 'Part B' and the second is for 'Annex - Detailed budget table'. Each row has a red vertical bar on the left, a question mark icon, and an 'Upload' button with a cloud icon. A red arrow points to the 'Upload' button for the 'Annex - Detailed budget table'.

The format of the Excel template is .xlsm because it uses macros. While you work on it, always save it as .xlsm.



Upload the Excel file in .xlsx or .xls format. For security reasons, you cannot upload the file in .xlsm format.

Always keep a copy of the original .xlsm file.



Thank you!

HorizonEU

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History of changes table

Version	Date	Changes
1.0		<ul style="list-style-type: none">Initial version
2.0	17,02,2022	