



#HorizonEU

# HORIZON EUROPE

## THE EU RESEARCH & INNOVATION PROGRAMME

2021 – 2027

### LUMP SUM FUNDING: WHAT DO I NEED TO KNOW?

24 JUNE 2024  
V3.0

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:**

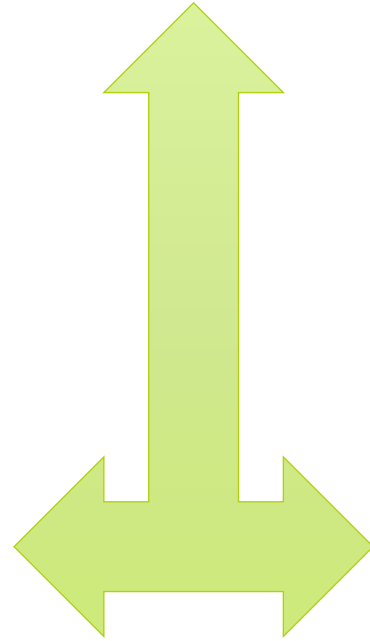
➤ **Work package completed**  **payment**

- 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

Type 1

Lump sum  
fixed in the call  
for proposal



Type 2

You define the  
lump sum in  
your proposal

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

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LUMP SUM FUNDING: WHAT DO I NEED TO KNOW?

# Submission and evaluation of lump sum proposals



# Writing a lump sum proposal

- To write a lump sum proposal, you:
  - Use the standard Horizon Europe application form
  - Present the objectives and methodology of your project and address the expected outcomes and impacts as in any Horizon Europe proposal
  - Describe in detail the activities covered by each work package
- To define and justify the lump sum, you need to provide a **detailed budget table** with cost estimations. The estimations must be an approximation of your actual costs and meet the eligibility criteria of Horizon Europe. *(see Annex from slide 25)*
- The detailed budget table is an **Excel file**. You must download it from the online submission system, fill it and submit it as an annex to the Part B of your application form.

# Writing a lump sum proposal

- In this detailed budget table, you provide **cost estimations for each cost category** per beneficiary (and affiliated entity if any) and per work package.
- The cost estimations must be an **approximation of your actual costs**. They:
  - are subject to the same eligibility rules as in actual costs grants
  - must be in line with your normal practices
  - must be reasonable / non-excessive
  - must be in line with and necessary for your proposed activities.
- 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 14](#).

# 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.



# Splitting work packages - example

## Single long-duration work package

WP no	WP name	YEAR 1						YEAR 2						YEAR 3						YEAR 4																													
		Reporting Period (RP) 1						Reporting Period (RP) 2						Reporting Period (RP) 3																																			
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48
WP1	Management																																																



## Split work packages, same content

WP no	WP name	YEAR 1						YEAR 2						YEAR 3						YEAR 4																																							
		Reporting Period (RP) 1						Reporting Period (RP) 2						Reporting Period (RP) 3																																													
		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48										
WP1	Management (RP1)																																																										
WP2	Management (RP2)																																																										
WP3	Management (RP3)																																																										

- \* Splitting WPs along the boundaries of reporting periods allows activities to be reimbursed at intermediate payments.
- \* It is possible that the resulting work packages contain the same tasks (e.g. project management). In this case, there is **no need to repeat** the same description for each split work package in the proposal (part B, table 3.1b).

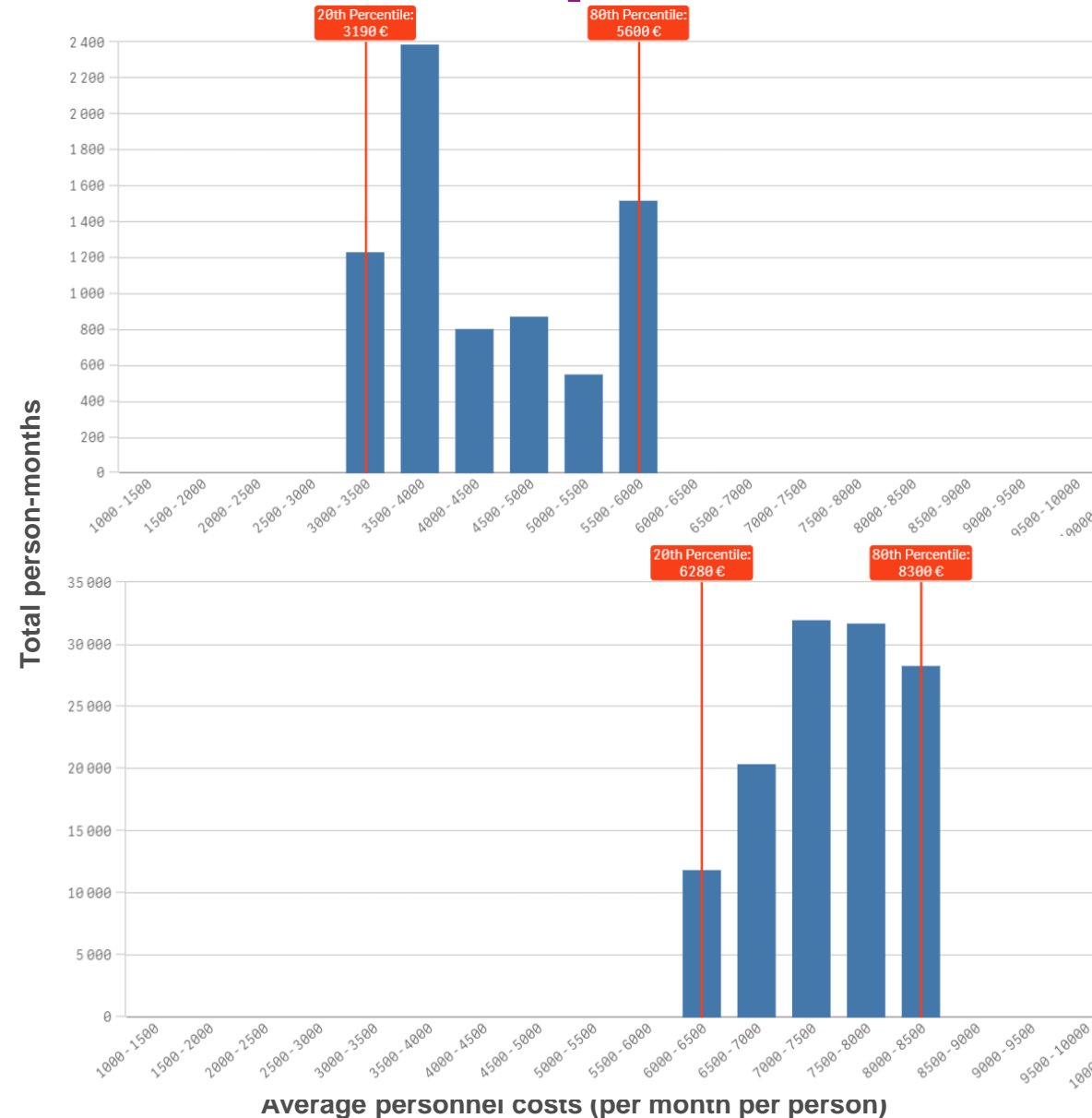
# Evaluation of a lump sum proposal

- 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 cost estimations are **reasonable and non-excessive**
  - evaluate whether the proposed resources and the split of the lump sum **allow completing the activities described in the proposal**.
- If the experts find overestimated costs, they make **concrete recommendations** on the budget that are recorded in the Evaluation Summary Report. This will be reflected in a modified lump sum amount in the grant agreement, but the score will not be decreased.
- Serious problems with the lump sum budget (e.g., a budget unfit for purpose or strongly overestimated costs) lead to a **decreased score** under the implementation criterion.

# Horizon dashboard for lump sum evaluations

- Evaluation experts must use the dashboard as an orientation to ensure that personnel costs are reasonable.
- For each combination of country and organisation type selected, the dashboard displays the distribution of personnel costs between the 20th and the 80th percentile.
- Based on data from grants signed in Horizon Europe
- Make sure to **justify high personnel costs in the 'Any comments' tab** of the Excel detailed budget table, especially if they are above the values shown in the dashboard.

Access the dashboard [here](#)



Personnel costs for **Research Organisations** in **Romania**

Personnel costs for **Research Organisations** in **Germany**

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LUMP SUM FUNDING: WHAT DO I NEED TO KNOW?

# Lump Sum Grant Management



# Grant preparation

- We follow the **standard process to prepare the grant agreement**.
- The grant agreement for your project will be based on the [Model Grant Agreement for lump sum grants](#).
- The **'no negotiation' principle** applies. The grant agreement is prepared on the basis of the proposal you submitted. However, some changes might be necessary:
  - correcting obvious errors and inconsistencies
  - other changes necessary to comply with applicable rules
  - adjustment of the lump sum to the amount specified in the Evaluation Result Letter
- The **breakdown of lump sum shares per beneficiary and per work package** is included in the grant agreement as Annex 2. The submitted detailed lump sum budget table is not part of the lump sum grant agreement.
- Once the lump sum is fixed in the grant agreement, **it will not be questioned** if the prices for goods or services change later on.

# 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
<b>Total</b>	<b>350.000</b>	<b>470.000</b>	<b>350.000</b>	<b>200.000</b>	<b>300.000</b>	<b>530.000</b>	<b>200.000</b>	<b>600.000</b>	<b>3.000.000</b>

Shares of the lump sum per beneficiary

Shares of the lump sum per WP

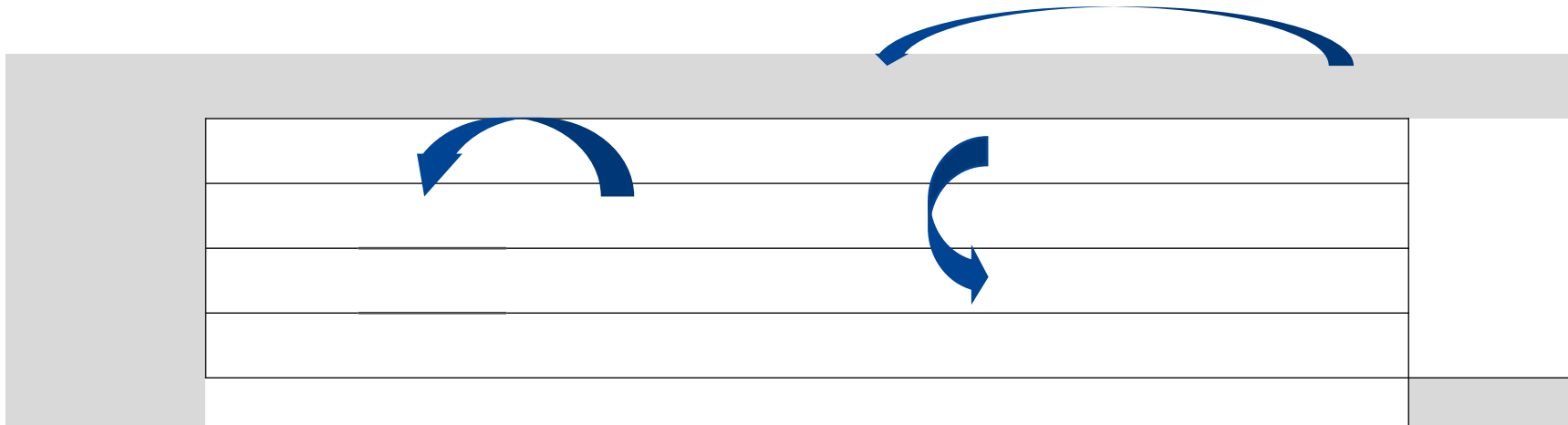
Lump sum  
=  
Maximum grant amount

# 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.



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

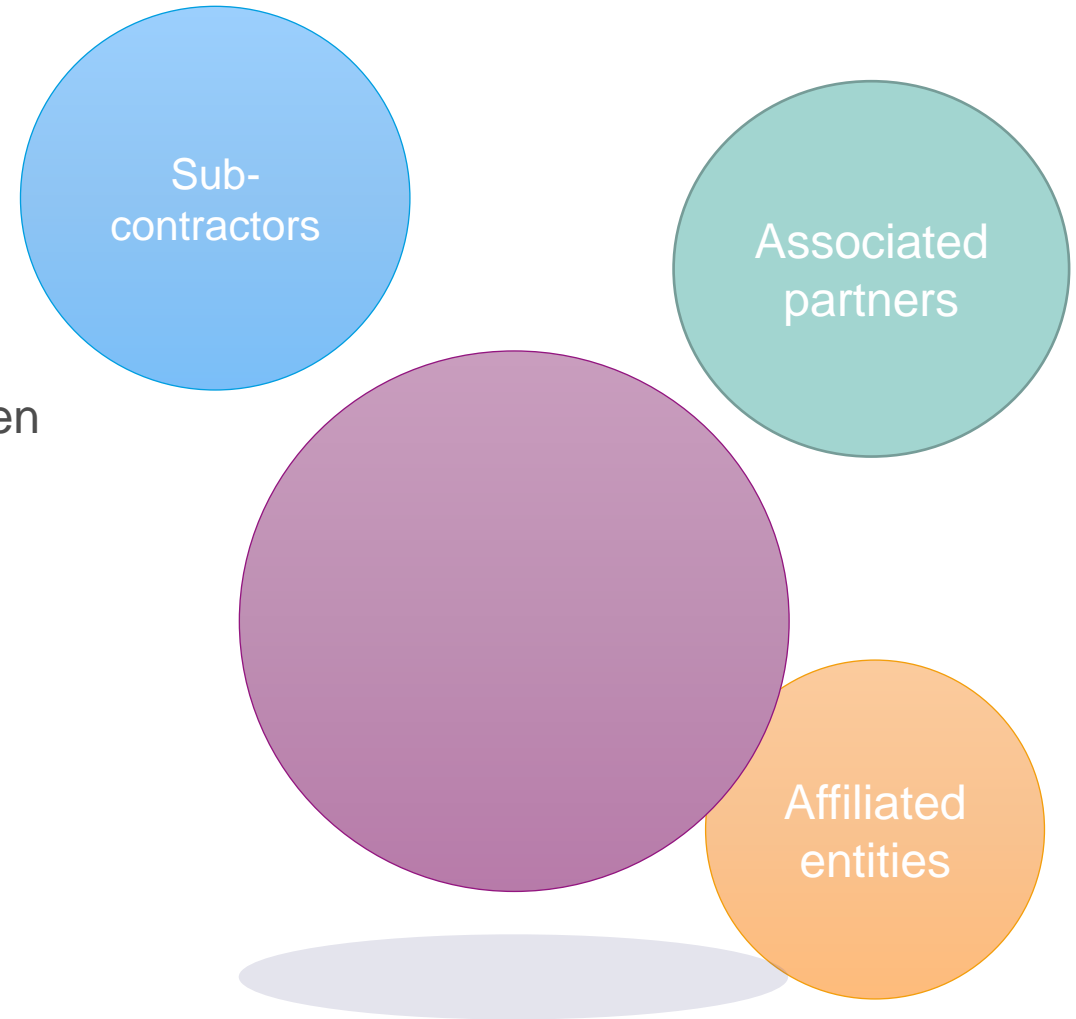
# Consortium

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

# Reporting and payment (1)

- Use the **standard reporting template**
- The coordinator declares work packages as **Completed** or **Not Completed**. This should be justified by the technical periodic report.
- An incomplete work package can be completed and paid in a subsequent reporting period.
- At the final reporting period, it is possible to declare Partially Completed work packages, and to enter the percentage of completion.

Status of completion SAVE

Number	Title	Lead Beneficiary	Status of Completion	Completion %
WP1	wp1	AST GmbH	Partially Completed	60.00
WP2	wp2	AAA	Completed	100.00
WP3	wp3	AST GmbH	Partially Completed	50.00
WP4	wp4	AAA	Not Completed	0.00
WP5	wp5	AST GmbH	Not Completed	0.00

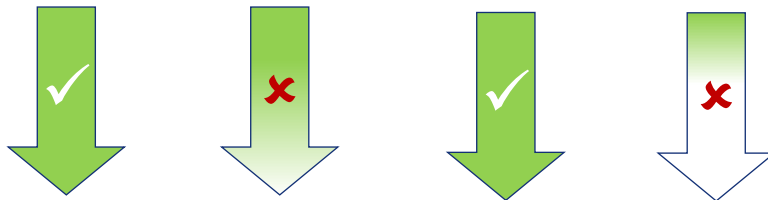


The completion of work packages is not based on a successful outcome, but on the **completion of activities** as described in the description of action.

# Reporting and payment (2)

- The financial report is much **simplified** and to a large extent automated.
- The financial statement for all beneficiaries is **automatically generated** (based on the accepted work packages and the corresponding lump sum shares).

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



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

Interim payments pay the lump sum shares for completed work packages.

Final payments can also pay partially completed work packages.

# Acceptance of work packages

- Work packages are **accepted if the activities have been carried out**. We can also accept them when all essential tasks have been completed, when equivalent tasks have been carried out, or when deviations have been justified.
- **Lump sum projects can be amended** according to scientific-technical needs (or deviations can be justified in the reports). Use these mechanisms to make completion of work packages feasible.
- 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 it is not possible to complete a work package by the end of the project (e.g., for technical reasons or due to force majeure), the **lump sum is paid partially** in line with the degree of completion. The decision on the partial amount is taken on a case-by-case basis. You will be able to provide observations.

# 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

Ethics and integrity

Open science

Dissemination

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
- ...any document proving the actual costs incurred

*\*You still need to comply with financial record keeping obligations outside the grant agreement, if any (e.g., under national law or internal procedures)*

# 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

# Resources available

One dedicated [lump sum page](#) on the Funding & Tenders Portal with:

## Video tutorials

- [Overview of lump sum funding](#)
- [Detailed budget table](#)
- [Horizon dashboard for lump sum evaluations](#)

## Guidance documents

- [What do I need to know? & Quick guide](#)
- [Frequently asked questions](#)
- [Detailed guidance for participants](#)
- [Lump sum briefing slides for experts](#)

## Reference documents

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

## Studies

- [European Commission assessment](#) (October 2021)
- [European Parliament \(STOA\) study on lump sums in Horizon 2020](#) (May 2022)

## Events

- Future events
- Past events and recordings





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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?

- To define and justify the amount of the lump sum proposed by applicants, lump sum proposals type 2 must contain a **detailed budget table**.
- 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.

# 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

**Horizon Europe Programme**

Detailed lump sum budget

Generate the Excel file in macro-free format  
Ready for the online submission system

**Instructions**

Go to Beneficiaries and Affiliated Entities list

*! Double click buttons !*

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 beneficiary and per work package. It must be uploaded as an additional document at the 'Proposal forms' step of proposal submission. This is mandatory. If you do not upload the Excel workbook, the proposal submission will be blocked.

You **must not change the structure** of this workbook (e.g., do not add, remove or modify rows, columns or tabs).

Comprehensive guidance and background on [lump sum funding under Horizon Europe](#) is available on the Funding & Tenders Portal. To get started, we recommend to read the guide [Lump sum funding – what do I need to know](#). This includes details on how to complete this Excel workbook. The weblinks are provided in column E.

We recommend using Excel 2013 (Windows) / Excel 2016 (Mac OS) or more recent.

The only currency used in this workbook is EURO.

You **must complete** the following sheets: **'BE list' – 'WP list' – 'BE'** (one sheet for each beneficiary) – 'Depreciation costs' (if any). The appropriate number of individual beneficiary sheets ('BEx') will be generated automatically with data from the 'BE list' and 'WP list' sheets.

The information in this workbook **must correspond** to the main proposal. For example, the list of beneficiaries and affiliated entities and the list of work packages must be the same. Likewise, the tables in section 3.1 of Part B of the proposal must be in line with the budget presented here (e.g., table 3.1h 'purchase costs', and table 3.1i 'internally invoiced goods and services').

Instructions | BE list | WP list | Lump sum breakdown | Person-months overview | Summary per WP | BE1 | Depreciation costs | Any comments | Change Log

- We recommend to use Excel 2013 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' sheet)

List of beneficiaries (BE) and affiliated entities (AE)						Add BE	Delete OLD_BEx backup sheets	Apply changes
BE/AE nr	Role	BE/AE name	Acronym	Country	Funding rate			
BE1	Coordinator	University 1	Uni1	Belgium (BE)	100%			
BE1-AE2	Affiliated entity	Laboratory 1	Lab1	Netherlands (NL)	100%	Clear BE1-AE2	Add AE to BE1	
BE3	Beneficiary	SME 1	SME1	Croatia (HR)	100%	Clear BE3	Add AE to BE3	
BE4	Beneficiary	Research organisation 1	RES1	Ireland (IE)	70%	Clear BE4	Add AE to BE4	
BE5	Beneficiary	University 2	Uni2	Estonia (EE)	100%	Clear BE5	Add AE to BE5	
BE6	Beneficiary	SME 2	SME2	Luxembourg (LU)	100%	Clear BE6	Add AE to BE6	

- To **add a beneficiary**, double 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**, double click on the **'Add AE to BEx'** 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 double click the **'Apply changes'** button to generate the corresponding sheets in Excel workbook: one tab will be generated for each beneficiary.

**Which funding rate to choose?** The funding rate depends on 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% (exceptionally 60%), 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' sheet)

List of Work Packages		Add WP	Apply changes
WP number	WP name		
WP1	Analysis		
WP2	Technical part		Clear WP2
WP3	Experiment 1		Clear WP3
WP4	Experiment 2		Clear WP4
WP5	Communication & dissemination		Clear WP5
WP6	Project management 1		Clear WP6
WP7	Project management 2		Clear WP7

- To **add a work package**, double 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 double 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)

Beneficiary: BE3 - BUDGET SHEET		View Summary	
		SME 1	
COST CATEGORY	ITEMS	COST PER ITEM	BE TOTAL COSTS
<b>COSTS WORK PACKAGE 1: WP1 name</b>			
<b>A. DIRECT PERSONNEL COSTS</b>			
<b>A.1 Employees (or equivalent)</b>			
SENIOR SCIENTISTS (or equivalent in the private sector)	5.0	7000	35000.00
JUNIOR SCIENTISTS (or equivalent in the private sector)	10.0	4900	49000.00
TECHNICAL PERSONNEL (or equivalent in the private sector)	5.0	5300	26500.00
ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)			0.00
OTHERS			0.00
<b>A.2 Natural Persons under direct contract</b>			
<b>A.3 Seconded Persons</b>			
<b>A.4 SME owners and natural person beneficiaries</b>			
		4798	0.00
<b>B. DIRECT SUBCONTRACTING COSTS</b>			
			0.00
<b>C. DIRECT PURCHASE COSTS</b>			
<b>C.1 Travel and subsistence</b>			
	5.0	1500	7500.00
<b>C.2 Equipment (complete 'Depreciation costs' sheet)</b>			
Equipment	2.0	3000	6000.00
Infrastructure			0.00
Other assets			0.00
<b>C.3 Other goods, works and services</b>			
Consumables	1.0	7500	7500.00
Services for meetings, seminars			0.00
Services for dissemination activities (including website)			0.00
Publication fees			0.00
Other (shipment, insurance, translation, etc.)			0.00
<b>D. OTHER COST CATEGORIES</b>			
<b>D.1 Financial support to third parties (if applicable in the topic specific conditions)</b>			
			0.00
<b>D.2 Internally invoiced goods and services</b>			
			0.00
<b>D.3 Transnational access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions)</b>			
			0.00
<b>D.4 Virtual access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions)</b>			
			0.00
<b>D.5 PCP/PPI procurement costs (if mentioned as eligible in the topic specific conditions)</b>			
			0.00
<b>TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A+C)</b>			<b>131500.00</b>

- Complete **one ‘BEx’ sheet per beneficiary**. This sheet includes one separate section for each work package. For each work package in which the beneficiary participate, enter the cost estimations under each cost category used.
- Enter only the **number of items** and the **cost per item** for each cost category (yellow cells). The total costs per cost category are calculated automatically.
- For the cost per item, 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

Coordinator: BE1 - BUDGET SHEET				View Summary		BE1-AE2				
				University 1		Laboratory 1				
COST CATEGORY				ITEMS	COST PER ITEM	BE TOTAL COSTS	ITEMS	COST PER ITEM	AE TOTAL COSTS	BE+AE TOTAL COSTS
<b>COSTS WORK PACKAGE 1: WP1 name</b>										
<b>A. DIRECT PERSONNEL COSTS</b>										
<b>A.1 Employees (or equivalent)</b>										
	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
<b>A.2 Natural Persons under direct contract</b>						0.00			0.00	0.00
<b>A.3 Seconded Persons</b>						0.00			0.00	0.00
<b>A.4 SME owners and natural person beneficiaries</b>						5990		6685	0.00	0.00
<b>B. DIRECT SUBCONTRACTING COSTS</b>										
<b>C. DIRECT PURCHASE COSTS</b>										
<b>C.1 Travel and subsistence</b>						0.00			0.00	0.00
<b>C.2 Equipment (complete 'Depreciation costs' sheet)</b>										
	<i>Equipment</i>					0.00			0.00	0.00
	<i>Infrastructure</i>					0.00			0.00	0.00
	<i>Other assets</i>					0.00			0.00	0.00
<b>C.3 Other goods, works and services</b>										
	<i>Consumables</i>					0.00			0.00	0.00
	<i>Services for meetings, seminars</i>					0.00			0.00	0.00
	<i>Services for dissemination activities (including website)</i>					0.00			0.00	0.00
	<i>Publication fees</i>					0.00			0.00	0.00
	<i>Other (shipment, insurance, translation, etc.)</i>					0.00			0.00	0.00
<b>D. OTHER COST CATEGORIES</b>										
<b>D.1 Financial support to third parties (if applicable in the topic specific conditions)</b>						0.00			0.00	0.00
<b>D.2 Internally invoiced goods and services</b>						0.00			0.00	0.00

- If a beneficiary has an affiliated entity, columns for this entity are generated automatically in the 'BEx 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	<b>Beneficiary: BE3 - BUDGET SHEET</b>		<b>View Summary</b>	
2		<b>SME 1</b>		
3	<b>COST CATEGORY</b>	<b>ITEMS</b>	<b>COST PER ITEM</b>	<b>BE TOTAL COSTS</b>
4				
5	<b>COSTS WORK PACKAGE 1: WP1 name</b>			
6				
7	<b>A. DIRECT PERSONNEL COSTS</b>			
8	<b>A.1 Employees (or equivalent)</b>			
9	SENIOR SCIENTISTS (or equivalent in the private sector)	5.0	7000	35000.00
10	JUNIOR SCIENTISTS (or equivalent in the private sector)	10.0	4900	49000.00
11	TECHNICAL PERSONNEL (or equivalent in the private sector)	5.0	5300	26500.00
12	ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)			0.00
13	OTHERS			0.00
14	<b>A.2 Natural Persons under direct contract</b>			0.00
15	<b>A.3 Seconded Persons</b>			0.00
16	<b>A.4 SME owners and natural person beneficiaries</b>		4798	0.00

- Enter the **total number of items and the average cost per item** for each category of personnel costs
- **1 item = 1 person-month**
- For ‘A4. SME Owner and natural person beneficiaries’, the cost per item is predefined
- Personnel costs will be evaluated by experts using the [Horizon dashboard for lump sum evaluations](#), an orientation tool that shows the average monthly costs for personnel by country and organisation type
- If your personnel costs are higher than the values in the dashboard, you must **justify them in the ‘Any comments’ tab**

# Fill in the individual beneficiary sheets – subcontracting costs

17	<b>B. DIRECT SUBCONTRACTING COSTS</b>			
18		1.0	30000	30000.00

- 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 items. The cost per item will be an average of the costs of all subcontracted tasks. 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

3	COST CATEGORY	ITEMS	COST PER ITEM	BE TOTAL COSTS
19	<b>C. DIRECT PURCHASE COSTS</b>			
20	<b>C.1 Travel and subsistence</b>	5.0	1500	7500.00
21	<b>C.2 Equipment (complete 'Depreciation costs' sheet)</b>			
22	<i>Equipment</i>	2.0	3000	6000.00
23	<i>Infrastructure</i>			0.00
24	<i>Other assets</i>			0.00
25	<b>C.3 Other goods, works and services</b>			
26	<i>Consumables</i>	4.0	1000	4000.00
27	<i>Services for meetings, seminars</i>	1.0	3000	3000.00
28	<i>Services for dissemination activities (including website)</i>			0.00
29	<i>Publication fees</i>	2.0	1500	3000.00
30	<i>Other (shipment, insurance, translation, etc.)</i>			0.00

- Enter the **total number of items** and the **average cost per item** for each relevant cost category.
- The cost per item 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)		
<b>Total</b>		

# 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	% of useful life of the equipment in the project	Charged depreciation costs per investment	Justification: Needed info for depreciation
BE1	University 1	WP1	Work package 1	Infrastructures	Description of the infrastructure	22-04-2024	20000.00	100.00%	40.00%	€ 8,000.00	
BE3	SME 1	WP2	Work package 2	Equipment	Description of the equipment	01-02-2024	6000.00	100.00%	50.00%	€ 3,000.00	
										€ -	
										€ -	
										€ -	
										€ -	

- 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 and add the average of the depreciation costs as ‘cost per item’.
- 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

3	COST CATEGORY	ITEMS	COST PER ITEM	BE TOTAL COSTS
31	<b>D. OTHER COST CATEGORIES</b>			
32	D.1 Financial support to third parties (if applicable in the topic specific conditions)	1.0	6000	6000.00
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	<b>TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A+C)</b>			134000.00
39	<b>TOTAL DIRECT COSTS (A+B+C+D)</b>			170000.00
40				
41	<b>E. INDIRECT COSTS (25% * (A+C))</b>			33500.00
42				
43	<b>F. TOTAL COSTS (A+B+C+D+E)</b>			203500.00

- 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' in the Excel file.

## Excel file

ESTIMATED BREAKDOWN OF THE LUMP SUM					
BENEFICIARIES \ WORK PACKAGES	WP1 Work package 1	WP2 Work package 2	WP3 Work package 3	Total	Pct %
BE1: University 1	65,625.00	72,881.25	70,000.00	208,506.25	24.45%
BE2: University 2	29,750.00	56,000.00	62,842.50	148,592.50	17.46%
> BE2-AE3: Laboratory 1	59,250.00	48,750.00	53,400.00	161,400.00	18.96%
BE4: Research Org 1	30,000.00	61,425.00	85,275.00	176,700.00	20.76%
BE5: Research Org 2	40,000.00	67,287.50	48,750.00	156,037.50	18.33%
<b>Total:</b>	<b>224,625.00</b>	<b>306,343.75</b>	<b>320,267.50</b>	<b>851,236.25</b>	<b>100.00%</b>
<b>Percentage:</b>	26.39%	35.99%	37.62%	100.00%	

## Part A (online forms)

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

# Summary tables

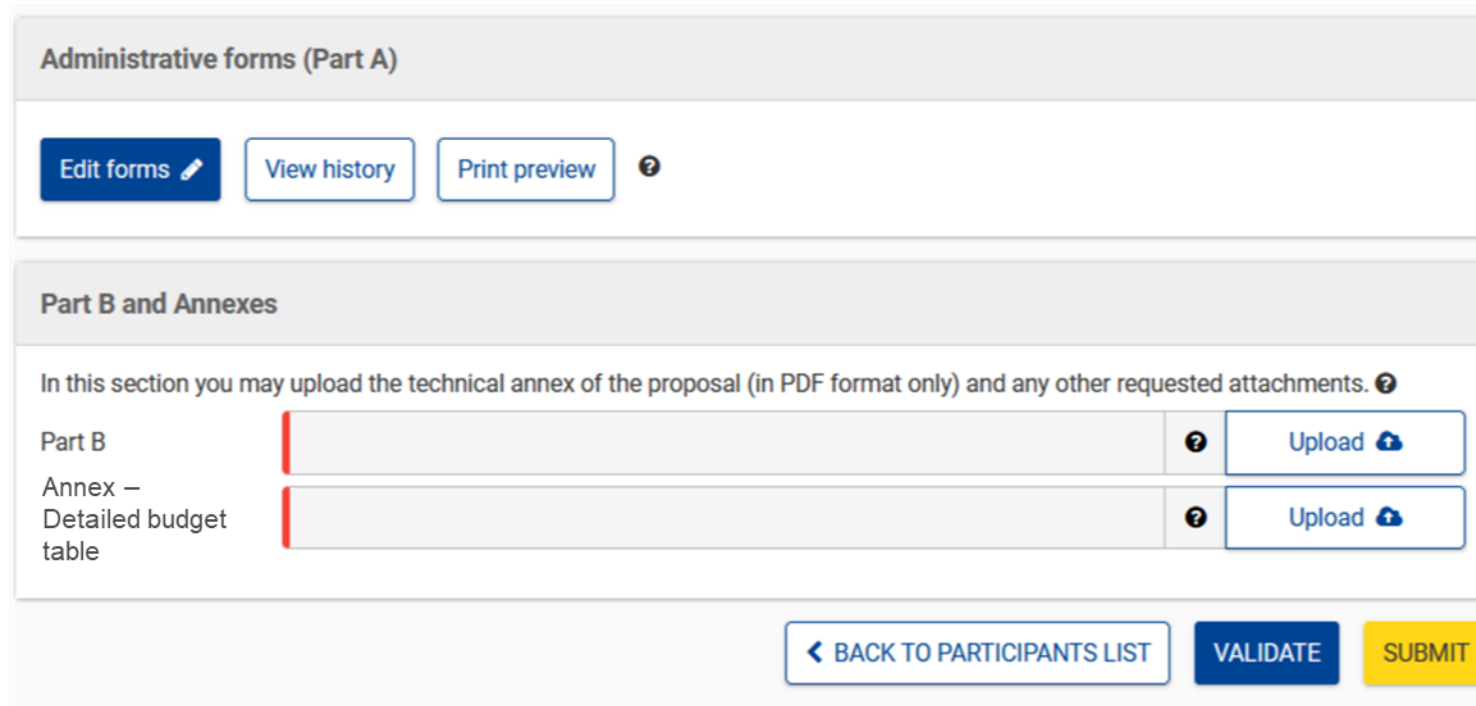
SUM OF ALL BENEFICIARIES (including AFFILIATED ENTITIES) FOR ALL THE WORK PACKAGES			
COST CATEGORY	ALL BENEFICIARIES (with affiliated entities)		TOTAL COSTS
	ITEMS (TOTAL)	AVERAGE COST PER ITEM	
<b>COSTS WORK PACKAGE 1: Work package 1</b>			
<b>A. DIRECT PERSONNEL COSTS</b>			
<b>A.1 Employees (or equivalent)</b>			
SENIOR SCIENTISTS (or equivalent in the private sector)	5.0	8000.00	40000.00
JUNIOR SCIENTISTS (or equivalent in the private sector)	2.5	5000.00	12500.00
TECHNICAL PERSONNEL (or equivalent in the private sector)	5.0	6400.00	32000.00
ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)	13.0	7384.62	96000.00
OTHERS	0.0		0.00
<b>A.2 Natural Persons under direct contract</b>	0.0		0.00
<b>A.3 Seconded Persons</b>	0.0		0.00
<b>A.4 SME owners and natural person beneficiaries</b>	0.0		0.00
<b>B. DIRECT SUBCONTRACTING COSTS</b>			
	0.0		0.00
<b>C. DIRECT PURCHASE COSTS</b>			
<b>C.1 Travel and subsistence</b>			
	20.0	470.00	9400.00

TOTAL PERSON-MONTHS					
BENEFICIARIES \ WORK PACKAGES	WP1 Work package 1	WP2 Work package 2	WP3 Work package 3	Total	Pct %
BE1: University 1	7.50	0.00	8.00	15.50	17.32%
BE2: University 2	4.00	8.00	9.00	21.00	23.46%
> BE2-AE3: Laboratory 1	6.00	5.00	6.00	17.00	18.99%
BE4: Research Org 1	3.00	6.00	9.00	18.00	20.11%
BE5: Research Org 2	5.00	7.00	6.00	18.00	20.11%
<b>Total:</b>	<b>25.50</b>	<b>26.00</b>	<b>38.00</b>	<b>89.50</b>	<b>100.00%</b>
<b>Percentage:</b>	28.49%	29.05%	42.46%	100.00%	



- The 'Summary per WP' and 'Person-months overview' tables 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.








Administrative forms (Part A)

Edit forms  View history Print preview 

Part B and Annexes

In this section you may upload the technical annex of the proposal (in PDF format only) and any other requested attachments. 

Part B	<input type="text"/>		Upload 
Annex – Detailed budget table	<input type="text"/>		Upload 



[← BACK TO PARTICIPANTS LIST](#) [VALIDATE](#) [SUBMIT](#)

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

<https://ec.europa.eu/horizon-europe>



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## History of changes table

Version	Date	Changes
1.0		<ul style="list-style-type: none"><li>• Initial version</li></ul>
2.0	17.02.2022	
3.0	24.06.2024	<ul style="list-style-type: none"><li>• Additional information on splitting work packages and the dashboard for personnel costs</li><li>• Updated annex on how to fill in the detailed budget table in lump sum proposals</li></ul>