



EM TRAININGS



Europa Media Trainings

Resource Planning and Budgeting in HE Proposals

Jelena Kajganović & Ömer Ceylan

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Basic facts

- **Budget is an estimation** (see H2020 GA Art.4.1, HE GA Art.5.4): you need to try to foresee all costs.
- **Financial Report** can consist of only actual (or unit-based) costs incurred when implementing the project.
- Budgeting and Reporting **will never be exactly the same**: it would actually be quite suspicious...
- However, they should not differ too much. But **how much is too much?**





Planning your project budget

Budgeting at the proposal phase

- The budget is important primarily for you
- The more detailed your estimation is, the easier project implementation will be
- Limited overestimation is suggested (5%)
- Evaluators' perspective on the budget: secondary importance
- Modifications and reallocations are possible during project implementation



Budget Preparation Process

- Overseen by the **Coordinator**
- **Bottom up** vs. **top-down** approach
- **Asking for initial data**
 - Average monthly salary (per category); number of person-months needed to conclude the planned work in work packages
 - Other financial data or admin/legal data
- **Draft version**
- **Revision**
- **Balancing** (by the Coordinator)
- **Final version**



Budget and Resources

Budget → Part A – 3. Budget



Resources → Part B of the proposal
Section 3.1: Work plan and resources

No	Name of beneficiary	Country	Role	Personnel costs €	Subcontracting costs €	Purchase costs - Travel and subsistence €	Purchase costs - Equipment €	Purchase costs - Other goods, works and services €	Internally invoiced goods and services € (Unit costs-usual accounting practices)	Indirect costs €	Total eligible costs	Funding rate	Maximum EU contribution to eligible costs	Requested EU contribution to eligible costs €	Max grant amount	Income generated by the action	Financial contributions	Own resources	Total estimated income
1	Geo	HU	Coordinator	127,500		15,000		4,000		36625.00	183125.00	100	183125.00	183,125	183125.00				183125.00
2	Iung-pib	PL	Partner	88,000		14,000	2,000	3,000		26750.00	133750.00	100	133750.00	133,750	133750.00				133750.00
3	Greenovate! Europe	BE	Partner	110,000	6,000	13,000		8,000		32750.00	169750.00	100	169750.00	169,750	169750.00				169750.00
4	Circe	ES	Partner	240,000		16,000		5,000		65250.00	326250.00	100	326250.00	326,250	326250.00				326250.00
5	Ministerul Mediului, Apelor Si Padurilor	RO	Partner	77,500		11,000		1,500		22500.00	112500.00	100	112500.00	112,500	112500.00				112500.00
6	Csep	DE	Partner	95,600		10,000		5,500		27775.00	138875.00	100	138875.00	138,875	138875.00				138875.00
7	Cluster Of Bioeconomy And Environment Of Western Macedonia	EL	Partner	126,500		15,000		3,000		36125.00	180625.00	100	180625.00	180,625	180625.00				180625.00
8	Rise	SE	Partner	195,500		14,500		2,750		53187.00	265937.00	100	265937.00	265,937	265937.00				265937.00
9	Institute Of Forestry	RS	Partner	88,540		8,500		4,000		25260.00	126300.00	100	126300.00	126,300	126300.00				126300.00
10	Czech University Of Life Sciences Prague	CZ	Partner	69,800		6,500		25,000		25325.00	126625.00	100	126625.00	126,625	126625.00				126625.00
11	Wr	NL	Partner	136,500		13,000		12,000		40375.00	201875.00	100	201875.00	201,875	201875.00				201875.00
12	Anteja Eeg D.o.o.	SI	Partner	55,000		11,000				16500.00	82500.00	100	82500.00	82,500	82500.00				82500.00
13	Wwf Adria	HR	Partner	70,000		5,500		3,000		19625.00	98125.00	100	98125.00	98,125	98125.00				98125.00
14	Luke - Natural Resources Institute Finland	FI	Partner	80,000	3,000	5,500		6,000		22875.00	117375.00	100	117375.00	117,375	117375.00				117375.00
	TOTAL			1,560,440	9,000	158,500	2,000	82,750	0	450922.00	2263612.00		2263612.00	2,263,612	2263612.00	0	0	0	2263612.00

Table 3.1f: Summary of staff effort

Please indicate the number of person/months over the whole duration of the planned work, for each work package, for each participant. Identify the work-package leader for each WP by showing the relevant person-month figure in bold.

	WPn	WPn+1	WPn+2	Total Person-Months per Participant
Participant Number/Short Name				
Participant Number/Short Name				
Participant Number/Short Name				
Total Person Months				

Table 3.1i: 'Other costs categories' items (e.g. internally invoiced goods and services)

Please complete the table below for each participants that would like to declare costs under other costs categories (e.g. internally invoiced goods and services), irrespective of the percentage of personnel costs.

Participant Number/Short Name		
	Cost (€)	Justification
Internally invoiced goods and services		
...		

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		

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

Please complete the table below for each participant if the purchase costs (i.e. the sum of the costs for 'travel and subsistence', 'equipment', and 'other goods, works and services') exceeds 15% of the personnel costs for that participant (according to the budget table in proposal part A). The record must list cost items in order of costs and starting with the largest cost item, up to the level that the remaining costs are below 15% of personnel costs.

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

Table 3.1f: Summary of staff effort

Participant no./ short name	WP1	WP2	WP3	WP4	WP5	WP6	WP7	Total PMs per Part.
1 /GEO	15	4	7,5	10	6	6	7,5	56
2/ IUNG	1,5	8	6,5	2,5	6	6	3,5	34
3/ G!E	1,5	0,5	3	3	2,5	1	14	25,5
4 /CIRCE	1,5	1,5	0	2	23	2,5	2	32,5
5/ CSCP	1,5	1,5	24	2	6	6,5	3	44,5
6 /CLuBE	1	4	11	2,5	6	6,5	3,5	34,5
7/ RISE	1	0	0	3	13	3	1,5	21,5
8/ IOF	1	4	7,5	2,5	6	6	3	30
9/ ULS	1,5	4	7,5	2,5	6	16	3,5	41
10/ WR	1,5	1,5	0	2	23	2,5	2	32,5
11/ AECG	1	4	7,5	7,5	6	6	3	35
12/ WWF	1	4	5,5	2,5	6	5	5,5	29,5
13/ LUKE	1	1,5	0	2	5	17	1,5	28
14 /BEC	1	4	7,5	8,5	6	6	3	36
15 / EFA	1	4	7,5	2,5	6	6	3	30
16/ AIRAF	1	4	7,5	2,5	6	6	3	30
17 /BOKU	3,5	7	0	3,5	3	2,5	1,5	21
Total Person Months	36	56	102,5	71,5	116,5	104,5	63,5	550,5

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

Participant number/shortname		
2/IUNG	Cost (€)	Justification
Travel and subsistence	13,600	Travel to 6 project meetings and site-visit event, and attendance of 2 regional co-creation events (table 1), dissemination event travel
Other g., w/services	23,500	Hosting project meeting in Warsaw, hosting 3 local events for the NBHs (series of workshops in table1), audit cost, translation (e-learning, self-assessment tool), dissemination materials, 1 video of local events, participation of external events, publications
Total	37,100	
9/ULS	Cost (€)	Justification
Travel and sub.	13,000	Travel to 6 project meetings and site-visit event, and attendance of 3 co-creation events (table 1), dissemination event travel
Other g., w/services	23,500	Hosting project meeting in Prague, hosting 3 local events for the NBHs (series of workshops in table1), audit cost, translation (e-learning, self-assessment tool), dissemination materials, 1 video of local events, participation of external events, publications
Total	36.500	
3/G!E	Cost (€)	Justification
Travel and sub.	11,800	Attendance to 6 project meetings, dissemination event travel (WP7 leader)
Other g., w/services	32,000	Hosting final project event, audit cost, postal costs, and creation of dissemination material, 1 project video, participation in external events
Total	43.800	
4/CIRCE	Cost (€)	Justification
Travel and sub.	13200	Attendance to 7 project meetings.
Other g., w/services	9000	Creation of self-assessment app, dissemination material and participation in external events
Total	22,200	

Personnel costs

- Personnel costs are calculated based on the person-months (staff effort) table
- Person-months x Average (weighted) PM rate* = Personnel costs
- One person-month is generally 21 working days, 8 hours/day when estimating the budget (140-160 hours)

* Basic salary plus all mandatory charges and taxes (gross gross salary)



Person months

Partner/WPs	Partner 1	Partner 2	Partner 3	Partner 4	Partner 5	Partner 6	Partner 7	Partner 8	Partner 9	Partner 10	Partner 11	TOTAL
Work Package 1 Management and coordination	4	3,5	0,4	0,4	0,4	0,4	0,4	0,4	0,4	0,4	0,4	11,1
Task 1.1 Monitoring implementation	3	0,5	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	10,16%
Task 1.2 Financial, admin and technical coord	0,5	2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	0,2	
Task 1.3 Quality assurance	0,5											
Task 1.4 IPR Management		0,5										
Task 1.5 Gender strategy		0,5										
Work Package 2 Analysis of animal health and food security research	0,4	0	3	1,5	0,3	0,3	0,3	0,3	1,1	0	0,6	7,8
Task 2.1 Prioritization			0,5	0,5		0,1		0,1	0,3		0,2	7,14%
Task 2.2 Joint action area			0,5	0,5	0,1		0,1		0,3		0,2	
Task 2.3 Research competences and infrastr	0,2		0,5			0,1		0,1	0,3		0,2	
Task 2.4 Support mechanism			0,5		0,1		0,1		0,1			
Task 2.5 Identify gaps	0,2		1	0,5	0,1	0,1	0,1	0,1	0,1			
Work Package 3 Epidemiology	2	0	2,5	4	1,5	1,5	2,5	3	1,5	0	1,5	20
Task 3.1 Coordination meetings	1,5		0,5	1	0,5	0,5	0,5	0,5	0,5		0,5	18,32%
Task 3.2 Workshops			1	1	0,5	0,5	0,5	1	0,5		0,5	
Task 3.3 Field epidemiology training	0,5		0,5	0,5			0,5	0,5				
Task 3.4 Analytical epid training			0,5	1			0,5	0,5				
Task 3.5 Twinning projects				0,5	0,5	0,5	0,5	0,5	0,5		0,5	
Work Package 4 Laboratories	2	0	2,5	1,5	3	2,6	4	1,3	1	0	1	18,85
Task 4.1 Establish network	0,5		0,5	0,5	0,5	0,5	1	0,3	0,5		0,5	17,26%
Task 4.2 Diagnostic technologies			0,5	0,5	1	0,55	1	0,5				
Task 4.3 Joint research laboratories	0,5		0,5		0,5	0,5	1				0,5	
Task 4.4 Joint application	0,5		0,5	0,5	0,5	0,5	0,5		0,5			
Task 4.5 Industry meeting	0,5		0,5		0,5	0,5	0,5	0,5				
Work Package 5 Supporting Policy dialogue	1,5	0	0,5	1	0,5	1,5	0,8	0	0	3	0	8,8
Task 5.1 Supporting policy dialogue	1		0,25	0,5	0,5	1	0,3			2		8,06%
Task 5.2 Policy events	0,5		0,25	0,5		0,5	0,5			1		
Work Package 6 Platform development	0,5	4	0,5	0,5	0,5	0,75	0	0,5	0	2,6	0,5	10,35
Task 6.1 Content development	0,5	0,5	0,5	0,5	0,5	0,25		0,25		1,1	0,25	9,48%
Task 6.2 Technical development		3										
Task 6.3 Translation						0,25		0,25		1,5	0,25	
Task 6.4 Monitoring participation		0,5				0,25						

Purchase costs

- Go through the WP descriptions one by one to identify all of the specific cost items
- **Travel** costs (consider the number of travels, number of people to travel, destinations and means of travel)
- Durable **equipment** (date of purchase, depreciation, usage rate)
- **Consumables** (directly linked to the project)
- **Other** costs (e.g. conference room rental, translation, CFS*)

*Certificate on Financial Statement if total requested EU contribution exceeds €430K



Typical problems

- Wrong **PM rate** (too high / too low)
- Partner budgets **artificially balanced** (*inappropriate resource allocation*)
- PM distribution vs. task allocation (**responsibilities**) not clear
- **Forgotten** cost items
- No **management** effort allocated to partners
- No **dissemination, communication & exploitation** effort allocated to partners



Lump sum projects

Basic facts

- **Form of grant:** lump sum grant for the completion of work packages
- **Budget is an estimation** (see HE Lump Sum MGA Art.5.4): you need to try to foresee all costs
- **Eligibility** still applies both at budgeting and reporting
- **Budget flexibility** is not applicable



Budgeting at the proposal phase

- The budget is important primarily for you
- The **detailed lump sum budget** estimation will help in the implementation
- **Evaluators** will assess the budget (unlike in actual cost grants) – both quantitatively (€) and qualitatively (resources)
- Need to demonstrate a **stronger link** between implementation and budget
- **More time** needed for budget preparation



Updates in proposal templates

Part A - Declarations

10) For Lump Sum Grants with a detailed budget table: We understand and accept that the EU lump sum grants must be reliable proxies for the actual costs of a project and confirm that the detailed budget for the proposal has been established in accordance with our usual cost accounting practices and in compliance with the basic eligibility conditions for EU actual cost grants (see [AGA - Annotated Grant Agreement, art 6](#)) and exclude costs that are ineligible under the Programme. Purchases and subcontracting costs must be done taking into account best value for money and must be free of conflict of interest. *



Part B – Implementation

3.1 Work plan and resources [e.g. 14 pages (19 pages for topics using lump sum funding) – including tables]

RIA/IA → Total page limit: 50 pages

3.1 Work plan and resources [e.g. 10 pages (13 pages for topics using lump sum funding) – including tables]

CSA → Total page limit: 33 pages

Budget and Resources

Budget → Part A – 3. Budget + Detailed lump sum budget (Excel file to be uploaded)



→ Mandatory attachment

Resources → Part B of the proposal

Section 3.1: Work plan and resources

Lump sum budget in Part A

3 - Budget

No	Name of Beneficiary	Country	Role	Requested grant amount
1	Geonardo Environmental Technologiesltd	HU	Coordinator	213 375.00
2	International Iniziative For A Sustainable Built Environment Italia Research And Development Srl	IT	Partner	585 312.50
3	Felicity-tools Informatikai Szolgaltato Kft	HU	Partner	333 187.50
4	Centro De Investigaciones Estrategicas Y De Desarrollo Economico Y Social De Malaga Ciedes	ES	Partner	244 042.50
5	Hochschule Fur Angewandte Wissenschaften Munchen	DE	Partner	550 000.00
6	Ceske Vysoke Uceni Technicke V Praze	CZ	Partner	362 187.50
7	University College Cork - National University Of Ireland, Cork	IE	Partner	299 375.00
8	Comune Di Torino	IT	Partner	160 312.50
9	Envirobat-bdm	FR	Partner	350 325.00
10	Granlund Oy	FI	Partner	257 550.00
	Total			3 355 667.50

Lump sum budget in the GA

Project: [insert number] — [insert acronym] — [insert call identifier]

EU Grants: [JUST/REC Lump Sum MGA — Multi & Mono]: V1.0 – 01.06.2021

ANNEX 2

ESTIMATED BUDGET

ANNEX 2 XXX LUMP SUM MGA — MULTI & MONO

ESTIMATED BUDGET (LUMP SUM BREAKDOWN) FOR THE ACTION

Forms of heading	Estimated EU contribution											Maximum grant amount ¹
	Estimated eligible lump sum contributions (per work package)											
	WP1 (name)	WP2 (name)	WP3 (name)	WP4 (name)	WP5 (name)	WP6 (name)	WP7 (name)	WP8 (name)	WP9 (name)	WP10 (name)	WP DXX	
	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	/Lump sum contribution / Financing not linked to costs /	$l = a + b + c + d + e + f + g + h + i + j$
	a	b	c	d	e	f	g	h	i	j	k	
1 - [short name beneficiary]												
1.1 - [short name affiliated entity]												
2 - [short name beneficiary]												
2.1 - [short name affiliated entity]												
X - [short name associated partner]												
Total consortium												



[insert programme name (acronym)]

Model Grant Agreement

Lump Sum Grants

[JUST/REC Lump Sum MGA — Multi & Mono]

Version 1.0
01 June 2021

Disclaimer
This document is aimed at assisting applicants. It shows the full range of provisions that may be applied to this type of agreement, and is provided for information purposes only. The legally binding agreement will be that which is signed by the parties in the system.

Lump sum – Detailed budget table (1/2)

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.

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' – 'BEx' (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 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 this workbook (e.g., table 3.1h 'purchase costs', and table 3.1i 'internally invoiced goods and services').

In the 'BE list', you can add as many beneficiaries and as many affiliated entities as you need. To add beneficiaries, click on the "Add BE" button. To add an affiliated entity, click on the "Add AE" button next to the beneficiary concerned.

[Lump sum funding under Horizon Europe](#)

[Lump sum funding - what do I need to know](#)

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



- Save as **.xlsm**
- Submit as **.xlsx** or **.xls**
- Keep the original files

Download the detailed LS budget template here:

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/how-to-participate/reference-documents;programCode=HORIZON>

Lump sum – Detailed budget table (2/2)

- Read the **instructions** carefully
- Table to be filled in **per beneficiary**, providing a **breakdown** of all applicable cost categories **per WP**
- “**Units**” are defined only for personnel costs → person-month (PM)
- PM rates should be specified per **staff category**
- Estimated costs must follow the **eligibility** rules
- Costs must be realistic, value for money, and needed for implementation
- Additional details can be provided in the last tab “**Any comments**”

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.

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The only currency used in this workbook is EURO (€).

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The information in this workbook **must correspond** to the main proposal. For example, the list of beneficiaries 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 this workbook (e.g., table 3.1h 'purchase costs', and table 3.1i 'internally invoiced goods and services').

In the 'BE list', you can add as many beneficiaries and as many affiliated entities as you need. To add beneficiaries, click on the "Add BE" button. To add an affiliated entity, click on the "Add AE" button next to the beneficiary concerned.

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

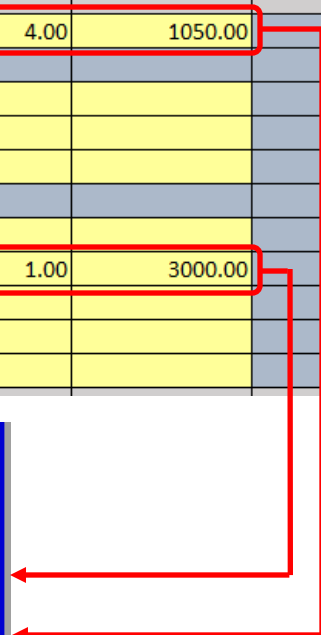
BENEFICIARY CALCULATION SHEET

summary		BENEFICIARY 1: Europa Media		
COST CATEGORY		UNITS	COST PER UNIT	BE TOTAL COSTS
COSTS WORK PACKAGE 1: Project Management and Coordination				
A. DIRECT PERSONNEL COSTS				
A.1 Employees (or equivalent)				
SENIOR SCIENTISTS (or equivalent in the private sector)		3.00	7500.00	22,500.00
JUNIOR SCIENTISTS (or equivalent in the private sector)		2.00	4500.00	9,000.00
TECHNICAL PERSONNEL (or equivalent in the private sector)				0.00
ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)				0.00
OTHERS				0.00
A.2 Natural Persons under direct contract				
A.3 Seconded Persons				
A.4 SME owners and natural person beneficiaries				
			3,657.60	0.00
B. DIRECT SUBCONTRACTING COSTS				
				0.00
C. DIRECT PURCHASE COSTS				
C.1 Travel and subsistence				
		4.00	1050.00	4,200.00
C.2 Equipment (complete 'Depreciation costs' sheet)				
Equipment				0.00
Infrastructure				0.00
Other assets				0.00
C.3 Other goods, works and services				
Consumables				0.00
Services for meetings, seminars		1.00	3000.00	3,000.00
Services for dissemination activities (including website)				0.00
Publication fees				0.00
Other (shipment, insurance, translation, etc.)				0.00

Page 1

Any comments

nr	BE ref	WP ref	Comments
1	1	1	Room rent and catering services for the 1st progress meeting
2	1	1	Travel cost unit rate for 1 person/2-night trip to project meeting/review meetings (4 units in total)



Part B – Resources

Table 3.1f: Summary of staff effort

Please indicate the number of person/months over the whole duration of the planned work, for each work package, for each participant. Identify the work-package leader for each WP by showing the relevant person-month figure in bold.

	WPn	WPn+1	WPn+2	Total Person-Months per Participant
Participant Number/Short Name				
Participant Number/Short Name				
Participant Number/Short Name				
Total Person Months				

Table 3.1i: 'Other costs categories' items (e.g. internally invoiced goods and services)

Please complete the table below for each participants that would like to declare costs under other costs categories (e.g. internally invoiced goods and services), irrespective of the percentage of personnel costs.

Participant Number/Short Name		
	Cost (€)	Justification
Internally invoiced goods and services		
...		

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		

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

Please complete the table below for each participant if the purchase costs (i.e. the sum of the costs for 'travel and subsistence', 'equipment', and 'other goods, works and services') exceeds 15% of the personnel costs for that participant (according to the budget table in proposal part A). The record must list cost items in order of costs and starting with the largest cost item, up to the level that the remaining costs are below 15% of personnel costs.

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

Table 3.1f: Summary of staff effort

	WP1	WP2	WP3	WP4	WP5	Total Person-Months per Participant
P1 EM	5	3	3	3	4	18
P2 SWG	2	3.5	3.5	2.5	1.5	13
P3 SH	2	3	3	4.5	1.5	14
P4 VF	2	4	3	7	1.5	17.5
P5 WS	2	3	4.5	5	1.5	16
P6 F6S	2	3.5	3	2	7.5	17.5
Total Person Months	15	20	20	24	17	96

Table 3.1g: 'Subcontracting costs' items

9/EBDM		
	Cost (€)	Description of tasks and justification
Subcontracting	30.000	WP2 - Conduct a study on best practices and return on experiences on buildings and neighbourhoods involved in our assessment schemes BDM and QDM (20.000EUR) WP3 - experts in facilitation of working group and subcontracting of experts on risk management and adaptation in urban planning (10.000EUR)

Table 3.1h: 'Purchase costs' items

P1 EM	Cost (€)	Justification
Travel and subsistence	21 600	WP1: Travel to project meetings (Kick off, Progress, Final, Review meetings). WP3: Travel to ecosystem visits. WP4: Travel to Investors Roadshows at PODIM and Wolves Summit 2023-2024. WP5: Travel to international startup events.
Other goods, works and services	36 000	Organizing 1 st progress meeting (room, catering). Organizing side events at Untold Stories Conference 2023-2024 (room, catering, engaged international investors). D&C costs.
Remaining purchase costs	-	
Total	57 600	

Tips for Part B

- Higher number of **WPs** (split but don't artificially modify)
- More **details** on the division of responsibilities among partners within WPs and tasks
- Less complex **work plan** with fewer interdependencies
- Different/tailored **project management** structure (consider under section 3.2: Consortium as a whole)
- Deliverable/milestone **schedules** to be aligned and cross-checked
- More **precise wording** of tasks, deliverables, milestones
- Cross-check the figures in the Excel and Part B for **consistency**



Assessment of the lump sum budget and resources

- The lump sum budget to be evaluated under the criterion “**quality of implementation**” (Section 3 of Part B)
- **Quantitative** assessment: are the figures reasonable?
- **Qualitative** assessment: are the planned resources necessary and justified?
- Experts will be able to make **recommendations** on the budget and resources
- *Significant shortcomings* in the lump sum budget may lead to a lower **score**



Horizon dashboard for lump sum evaluations

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Horizon dashboard for lump sum evaluations

Dashboard for lump sum evaluations

Target group and purpose

The dashboard for lump sum evaluations is intended for experts involved in the evaluation of lump sum proposals. It shows the personnel costs in the R&I Framework Programme that were accepted between 2014 and today. This is an objective standard against which experts can assess the personnel costs included in a lump sum budget. Comparing previously accepted personnel costs and proposed personnel costs helps experts ensure that lump sum budgets are reasonable and non-excessive. The dashboard focusses on personnel costs because these costs count for the lion's share of the budget in research & innovation grants.

Average personnel costs displayed

The dashboard is based on the average personnel costs of each participating organisation. It shows how many organisations had personnel costs in a given range. The resulting distribution of average personnel costs across all beneficiaries gives an indication of the usual personnel costs in actual cost grants. This information can be resolved by country and by organisation type, showing the regional and sectoral variation of personnel costs. For each combination of country and organisation type selected, the dashboard displays the distribution between the 20th percentile and the 80th percentile. It also provides basic statistics, in particular the median personnel costs (i.e., the value at the midpoint of the distribution). The tails outside this range are not shown because they are not well defined by the available data. The dashboard uses personnel cost data from all actual cost payments in Horizon 2020 and Horizon Europe (2014 – today). It is regularly updated as new payment data become available.

How to use

As expert evaluator, you should check if the personnel costs are reasonable and non-excessive. This assessment includes the staff effort (number of person-months requested), the type of staff (level of qualifications requested), and the personnel costs per month (monthly rates budgeted). Applicants provide this information in the detailed budget table that is part of the proposal. The dashboard helps you judge the personnel costs per month.

On the dashboard, select the country and organisation type of the applicant whose budget you are assessing. This is important because personnel costs per month vary greatly between countries and different types of organisations. Check if the personnel costs per month included in the lump sum budget table are reasonably within the distribution of previously accepted personnel costs. Very high personnel costs should receive special attention.

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<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/programmes/horizon/lump-sum/dashboard>

Final tips

- ***Be aware*** of the financial rules before submitting a proposal
- Budget your expenses ***properly*** – do not overbudget, but keep some spare money...
- Try to ***foresee*** all costs, but leave yourself room for manoeuvres
- Always consider ***value-for-money***
- ***Identify*** all direct costs
- And, keep learning by taking part in our finance courses!



Thank
you

for your attention

Jelena Kajganović & Ömer Ceylan
jelena.kajganovic@europamedia.org
omer.ceylan@europamedia.org



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