

LEGAL ASPECTS

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YOUR RIGHTS

e.g.:

- **To receive EU funding**, under the terms and conditions defined in the grant agreement,
- **To own the results** of the project that you have generated
- **To ask for amendments** of the grant agreement (if something needs to be changed)



YOUR OBLIGATIONS

e.g.:

- **To implement the project** as planned in the description of the action (Annex 1 to the grant agreement)
- **Submit reports** at the time and for the periods defined in the grant agreement
- **Display the EU and JU emblem and reference to Horizon Europe funding**

See also Annex 5



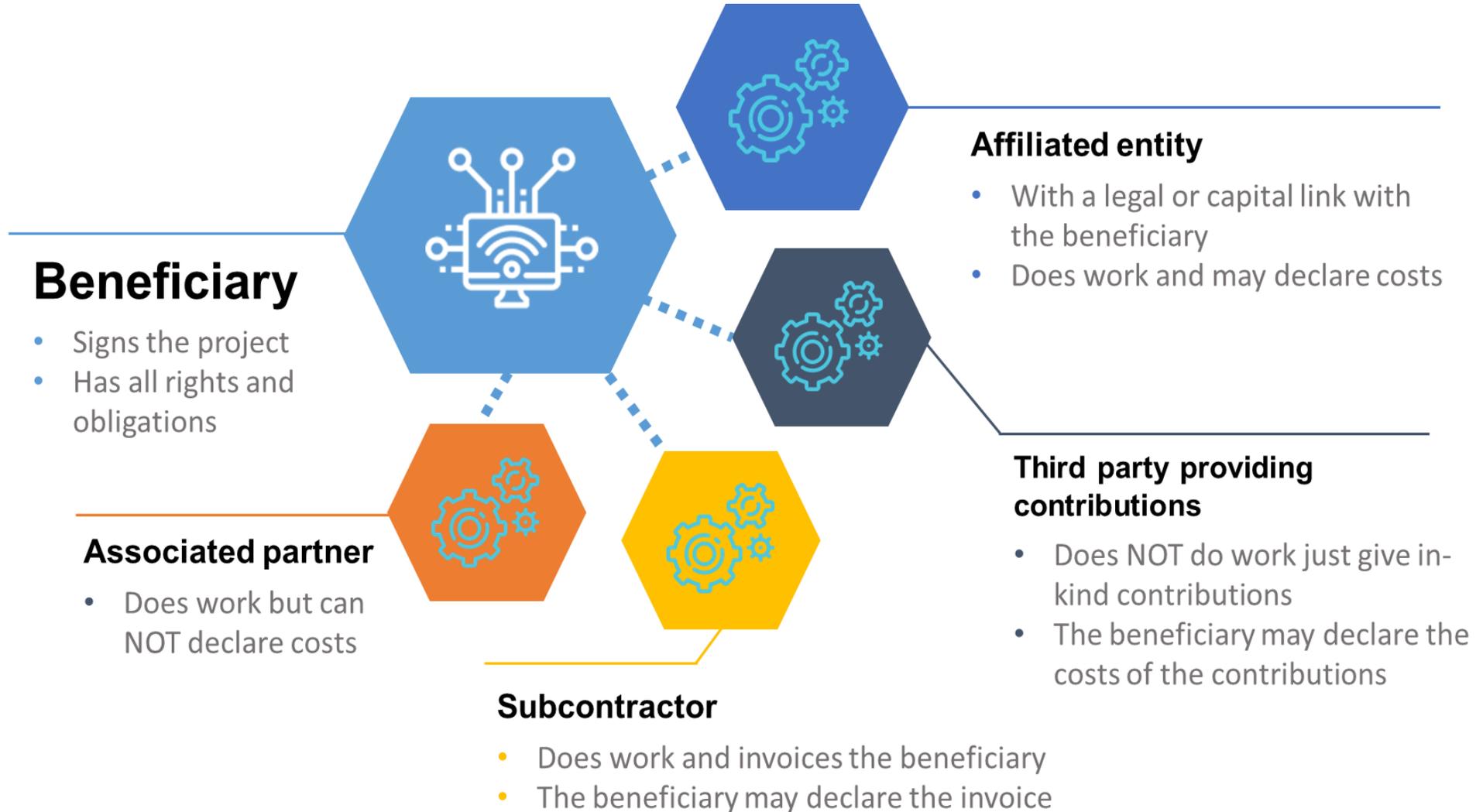
HOW MUCH MONEY YOU CAN GET

Overall, the granting authority can never pay

- **more than the maximum grant amount fixed in the grant agreement.**
- **But: it may pay less;** e.g. if the project costs at the end are less than budgeted

PARTICIPATION

Same categories apply for the lump sum MGA



Affiliated entities

Article 187 (1)(b) of the EU Financial Regulation:

Entities *'that have a link with the beneficiary, in particular a legal or capital link, which is neither limited to the action nor established for the sole purpose of its implementation'*.

Article 8 MGA – Lump Sum Grants

- Affiliated entities can charge **lump sum contributions (= share of the lump sum)** under the same conditions as beneficiaries .
- Their tasks must be set out in **Annex 1** and their contributions must be in Annex 2

Associated Partner (AP)

- Features:
 - Must implement the tasks that are assigned to them in Annex 1
 - They may **not charge contributions** to the action
 - The costs for their tasks are not eligible and not required
 - AP can be linked:
 - either to one or more beneficiaries
 - or with the whole consortium
- The beneficiaries must ensure that some of MGA obligations also applied to AP- see article 9.1

Subcontracts

- Please insert the cost of subcontracts in the Template Application Form– Part B -> Table 3.1g: ‘Subcontracting costs’ items and the Detailed Budget Table

Purchases

- Please insert the cost of Purchase costs in the Template Application Form – Part B -> *Table 3.1h: ‘Purchase costs’ items (travel and subsistence, equipment and other goods, works and services)* and Detailed Budget Table
 - *In case of equipment: explain if it is full costs or depreciation: this will be part of evaluation!*



Ensure consistency between amounts in the Part B tables and Detailed Budget Tables (.xls to be submitted with the application)



e-GRANT

- The Horizon Europe grant agreement and its management are **fully electronic**.
- This is from the signature of the grant until its end, all actions and communications will flow via the Funding & Tenders Portal ('the Portal').



CORPORATE STRUCTURE

- The Horizon Europe grant agreement is based on a **Commission-wide model** (so-called **Corporate Model**)
- *Call applicable model:* [Model Grant Agreement for Lump Sum Grants](#)



SPECIFIC ANNEX 5

Some important Horizon Europe specific rights and obligations are part of this Annex 5, such as:

- **Ethics**
- **Values**
- **IPR**
- **Communication & Dissemination**
- **Open Science**
- **Visibility of funding**



DATA SHEET
=
**SUMMARY OF
DATA**



ARTICLES
=
**GROUPED IN
CHAPTERS**



ANNEXES TO THE GRANT
!
**Annex 5 –
Special Rules**

STRUCTURE OF THE GRANT

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.



Keeping records

Consortium **needs to keep** (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

Consortium **doesn't need to keep***



- Time-sheets
- Pay-slips or contracts
- Depreciation policy
- Invoices
- ...any documents proving the actual costs incurred

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

e.g.: H2 Valleys require significant investments (JU funding covers only a fraction) -> co-funding from other sources is needed

RULES

“The Programme shall be implemented in **synergy** with other Union programmes” [[Article 15 \(1\) HE](#)]

Limitations (non-exhaustive):

- a) **State aid rules:** refer also to [General Block Exemption Regulation](#) (including the provisions in the [Temporary Crisis and Transition Framework](#))
- b) **Rules on cumulation of funding:**
 - “An action that has received a contribution from another Union programme may also receive a contribution under the Programme, provided that the contributions do not cover the same costs. “(...), i.e no two sources of EU funding to the same expenditure item
 - “The cumulative financing shall not exceed the total eligible costs of the action.” [[Article 15\(4\) HE](#)]
- Possible mechanisms (non-exhaustive):
 - **Seals of Excellence:** will be awarded to applications (proposals) exceeding all the evaluation thresholds set out in this work programme, but cannot be funded due to lack of budget available to the Call. The Seal indicates that a project may be a good candidate for receiving support from other EU or national sources of funding (e.g cohesion funds in the MS, managed by the corresponding MA).
 - **Cumulative funding** (use of several funding programmes – EU structural and R&I, national, regional etc)



[Horizon Europe Regulations](#)
[Common Provisions Regulation for 2021-2027](#)
[EC guidance on synergies](#)
[GBER for state Aid](#)
[Seal of Excellence](#)

Lump Sum Characteristics

Dionisis TSIMIS

Project Officer

Clean Hydrogen JU



Why use lump sum funding?

Significant potential for simplification and reducing errors

- Lump sum project funding removes all obligations on actual cost reporting and financial ex-post audits – i.e. a major reduction of administrative burden
- Level playing field (SMEs vs Large enterprises)
- No change in terms of flexibility (deviations, amendments etc)

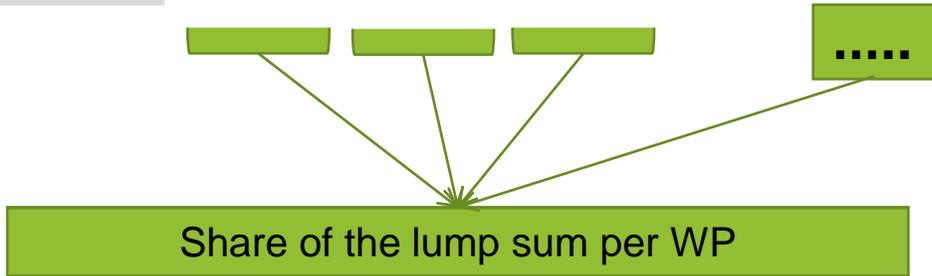
Focus on content

- Focus less on financial management and more on content

Lump sum – Key difference

- **Costs are only declared once → At proposal stage**
- After the evaluation and if you are selected for funding, these costs are transformed to lump sum shares and are fixed in the grant agreement for each work package (Annex 2, 'Estimated lump sum breakdown):

	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



Lump sum = Maximum grant amount

- In setting the lump sum, you are free to define the amount necessary to carry out your project (but respecting topic condition restrictions)

Writing a lump sum proposal

- Use the part B template that is available in the submission system.
- To define and justify the lump sum, you need to provide a **detailed budget table** with cost estimations.
- 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.

Call data

Call: HORIZON-JTI-CLEANH2-2024
 Topic: HORIZON-JTI-CLEANH2-2024-05-01
 Type of action: HORIZON-JU-CSA
 Type of MGA: HORIZON-AG-LS

 Topic and type of action can only be changed by creating a new proposal.

Proposal data

Acronym: fdgfdsg
 Draft ID: SEP-211018808

Download Part B templates

 Download part B templates



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 * 

Detailed Budget Table * 

Extract To

Search templates (5)

Name

 TpI_Application Form (Part B) (HE CleanH2 JU CSA)

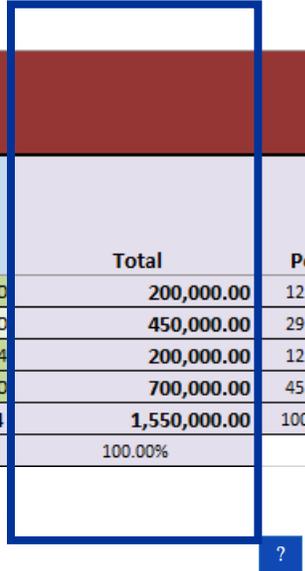
 **TpI_Detailed Budget Table (HE Lump Sum) (Funding rate 100-60)**

Detailed Budget Table

- 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**.
- The cost estimations are used to generate in the detailed budget table a **breakdown of lump sum shares** per work package and per participant.

Detailed Budget table vs. Part A

ESTIMATED BREAKDOWN OF THE LUMP SUM					
BENEFICIARIES \ WORK PACKAGES	WP1 Management	WP2 RESEARCH	WP3 DEMO	Total	Pct %
BE1: Baird Consulting Scs	30,677.50	103,697.50	65,625.00	200,000.00	12.90%
> BE1-AE2: Test Camelia-Valeria	318,750.00	131,250.00	0.00	450,000.00	29.03%
BE3: Test France	141,173.88	50,898.69	7,927.44	200,000.00	12.90%
BE4: Janitom Tomasz Janisz	315,000.00	0.00	385,000.00	700,000.00	45.16%
Total:	805,601.38	285,846.19	458,552.44	1,550,000.00	100.00%
Percentage:	51.97%	18.44%	29.58%	100.00%	



Be consistent between the two

3 - Budget

No	Name of Beneficiary	Country	Role	Requested grant amount	Income generated by the action	Financial contributions	Own resources	Total estimated income
1	Baird Consulting Scs	BE	Coordinator	200 000.00				200 000.00
2	Test Camelia-valeria	BE	Affiliated	350 000.00			100 000	450 000.00
3	Test France	FR	Partner	200 000.00				200 000.00
4	Janitom Tomasz Janisz	PL	Partner	600 000.00	100 000	0		700 000.00
	Total			1 350 000.00	100 000	0	100 000	1 550 000.00

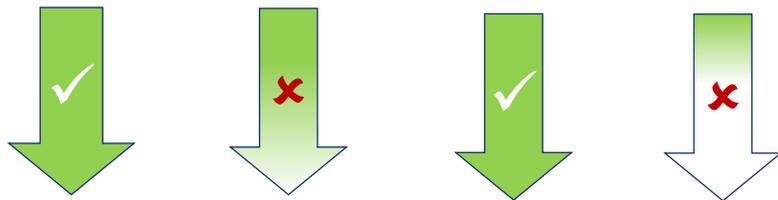
Not applicable in our call

- **Standard evaluation criteria:** excellence, impact, and implementation.
- The cost estimations assessed 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.
- Cost estimations that are clearly overestimated or underestimated lead to a decreased score under the implementation criterion.

Reporting and Payments

Simple and automated financial report

	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



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

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

Final payments can also pay partially completed work packages.

Project design – Work packages

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



As many as needed but no more than what is manageable

- The default reporting period duration is 18 months (e.g 18+18, 18+18+12 etc)
- Bear this in mind when you time your work packages!
- But dividing your work packages just to match the timing of reporting periods is **not recommended**.
- It could only be considered for work packages that have the same activities throughout project. (e.g Management , Communication, Dissemination, Exploitation)

- 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.

Lump Sum Budgeting

Nora Ovcharova

*Financial Officer at the Finance & Administration Unit
Clean Hydrogen JU*



Lump Sum Grant (reminder)

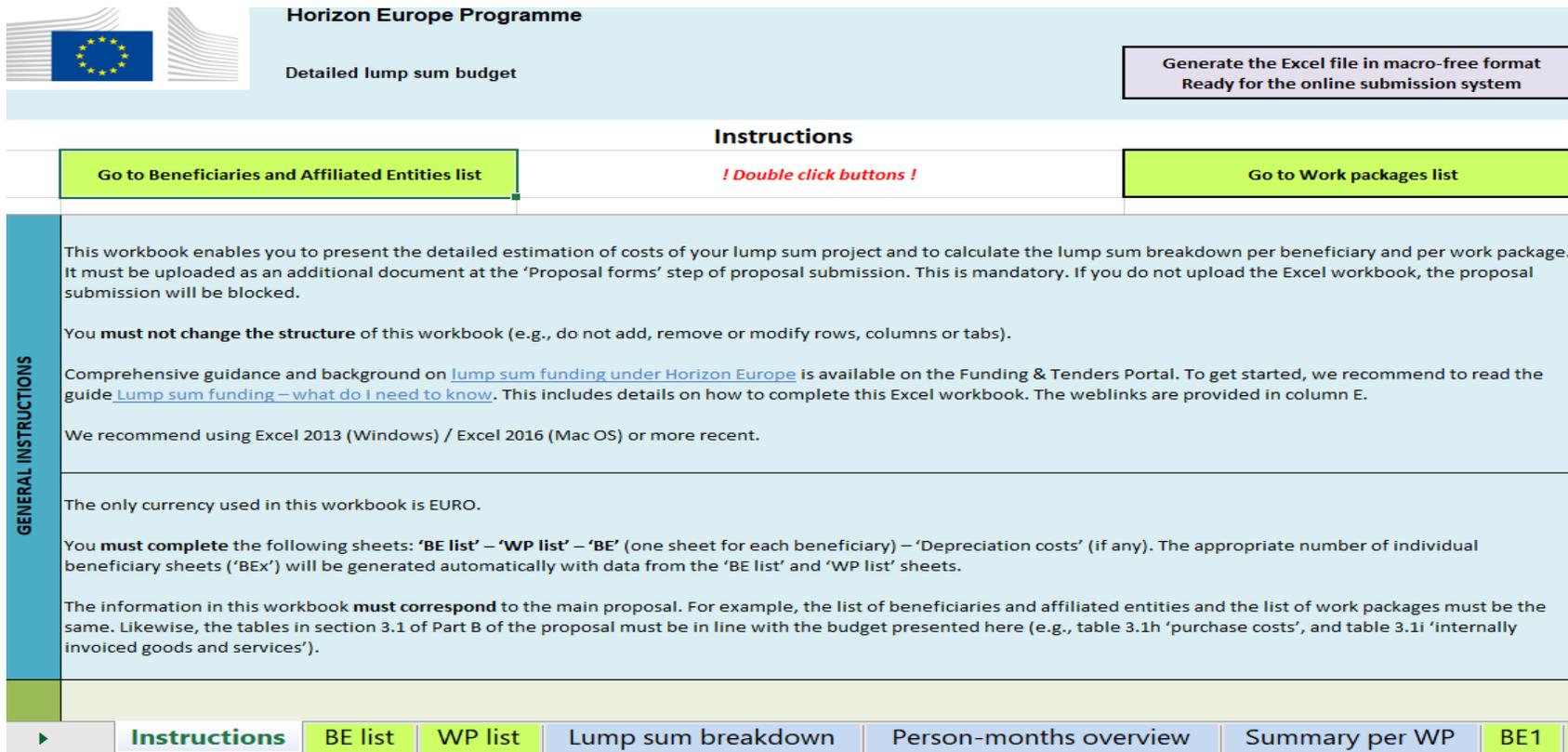
- We follow the **standard process to prepare the grant agreement.**
- **The breakdown of lump sum shares per beneficiary and per work package is included in the grant agreement as Annex 2. The submitted detailed lump sum budget table is not part of the lump sum grant agreement.**

Detailed Budget Table in a Lump sum proposal

- **Novelty** : **Detailed Budget Table** as part of the proposal – there you provide **cost estimations for each cost category** per beneficiary (and Affiliated Entity, if any) and per Work Package.
- **Cost estimations must be based on actual costs. Similarly to actual costs, the estimates**
 - 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 the needs, and necessary for your proposed activities.
- The cost estimations are used to generate in the detailed budget table a **breakdown of lump sum shares** per work package and per participant = > Lump Sum Budget of your Grant
- Details and instructions on how to fill in the lump sum detailed budget table are provided in the Funding & Tenders portal, and briefly presented in the next slides.

The Detailed Budget Table :EXCEL

- Excel Budget table not yet incorporated into Submission System - Excel table has to be downloaded, completed & uploaded as part of your Complete proposal to be evaluated.



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

- 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](#).

Adding Beneficiaries (BE) & Affiliated Entities (AE)

Follow the Instructions for creating the Beneficiaries' list in the **Beneficiary tab/ sheet** :

- For each **Beneficiary & Affiliated entity**, click on "Add BE" or "Add AE" button to generate new line for the BE/AE, & add its details: **Full & short name, country & funding rate**
- You need to complete all details for each & every BE or AE BEFORE you click to "Apply changes"
- To be able to generate the related Tabs/ separate sheets for each BE, or for each BE with AE.

A	B	C	D	E	F	G	H	I	J	K	L
List of beneficiaries (BE) and affiliated entities (AE)							Add BE		Delete OLD_BE backup sheets		Apply changes
BE/AE nr	Role	BE/AE name	Acronym	Country	Funding rate						
BE1	Coordinator	Baird COMPOUND	Baird	Belgium (BE)	70%				Add AE to BE1		
BE1-AE2	Affiliated entity	Test Compound D	TestCD	Denmark (DK)	70%		Clear BE1-AE2				
BE3	Beneficiary	H2Test France	H2Test	France (FR)	100%		Clear BE3		Add AE to BE3		
BE4	Beneficiary	HYVault	H2V	Germany (DE)	70%		Clear BE4		Add AE to BE4		



Instructions	BE list	WP list	Lump sum breakdown	Person-months overview	Summary per WP	BE1	BE3	BE4
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Adding Work Packages

Similarly, in the WP **tab/sheet** : For each WP, click on the Add WP, or revise by the Delete WP Button

- generate an additional line for each separate WP – as many as you need,
- **To be able to generate the related WP sections for each BE, or for each BE with AE.**

List of Work Packages		Add WP	<i>! Double click buttons !</i>	Apply changes
<i>WP number</i>	<i>WP name</i>			
WP1	Coordination & Management			
WP2	Feasibility Analysis		Clear WP2	
WP3	DEMO		Clear WP3	



Instructions	BE list	WP list	Lump sum breakdown	Person-months overview	Summary per WP	BE1	BE3	BE4
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Individual BE sheets with WP sections

Coordinator: BE1 - BUDGET SHEET

COST CATEGORY	Baird COMPOUND			BE1-AE2			BE+AE TOTAL COSTS
	ITEMS	COST PER ITEM	BE TOTAL COSTS	ITEMS	COST PER ITEM	AE TOTAL COSTS	
COSTS WORK PACKAGE 1: Coordination & Management							
L DIRECT PERSONNEL COSTS							
L.1 Employees (or equivalent)							
SENIOR SCIENTISTS (or equivalent in the private sector)	3.0	3500	10500.00	15.0	10000	150000.00	160500.00
JUNIOR SCIENTISTS (or equivalent in the private sector)	2.0	3200	6400.00	25.0	8000	200000.00	206400.00
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
L.2 Natural Persons under direct contract							
			0.00			0.00	0.00
L.3 Seconded Persons							
			0.00			0.00	0.00
L.4 SME owners and natural person beneficiaries							
	2.0	5080	10160.00		6706	0.00	10160.00
J DIRECT SUBCONTRACTING COSTS							
	2.0	5000	10000.00	1.0	17857	17857.14	27857.14
I DIRECT PURCHASE COSTS							
I.1 Travel and subsistence							
			0.00			0.00	0.00
I.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
I.3 Other goods, works and services							
Consumables			0.00	1.0	0	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
K OTHER COST CATEGORIES							
K.1 Financial support to third parties (if applicable in the topic specific conditions)							
			0.00			0.00	0.00
K.2 Internally invoiced goods and services							
			0.00			0.00	0.00
K.3 Transnational access to research infrastructure item costs (if mentioned as eligible in the topic specific conditions)							
			0.00			0.00	0.00
K.4 Virtual access to research infrastructure item costs (if mentioned as eligible in the topic specific conditions)							
			0.00			0.00	0.00
K.5 PCP/PPI procurement costs (if mentioned as eligible in the topic specific conditions)							
			0.00			0.00	0.00
TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A+C)			27060.00			350000.00	377060.00
TOTAL DIRECT COSTS (A+B+C+D)			37060.00			367857.14	404917.14
E INDIRECT COSTS (25% * (A+C))			6765.00			87500.00	94265.00
F TOTAL COSTS (A+B+C+D+E)			43825.00			455357.14	499182.14
COSTS WORK PACKAGE 2: Feasibility Analysis							
L DIRECT PERSONNEL COSTS							
L.1 Employees (or equivalent)							

- 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.

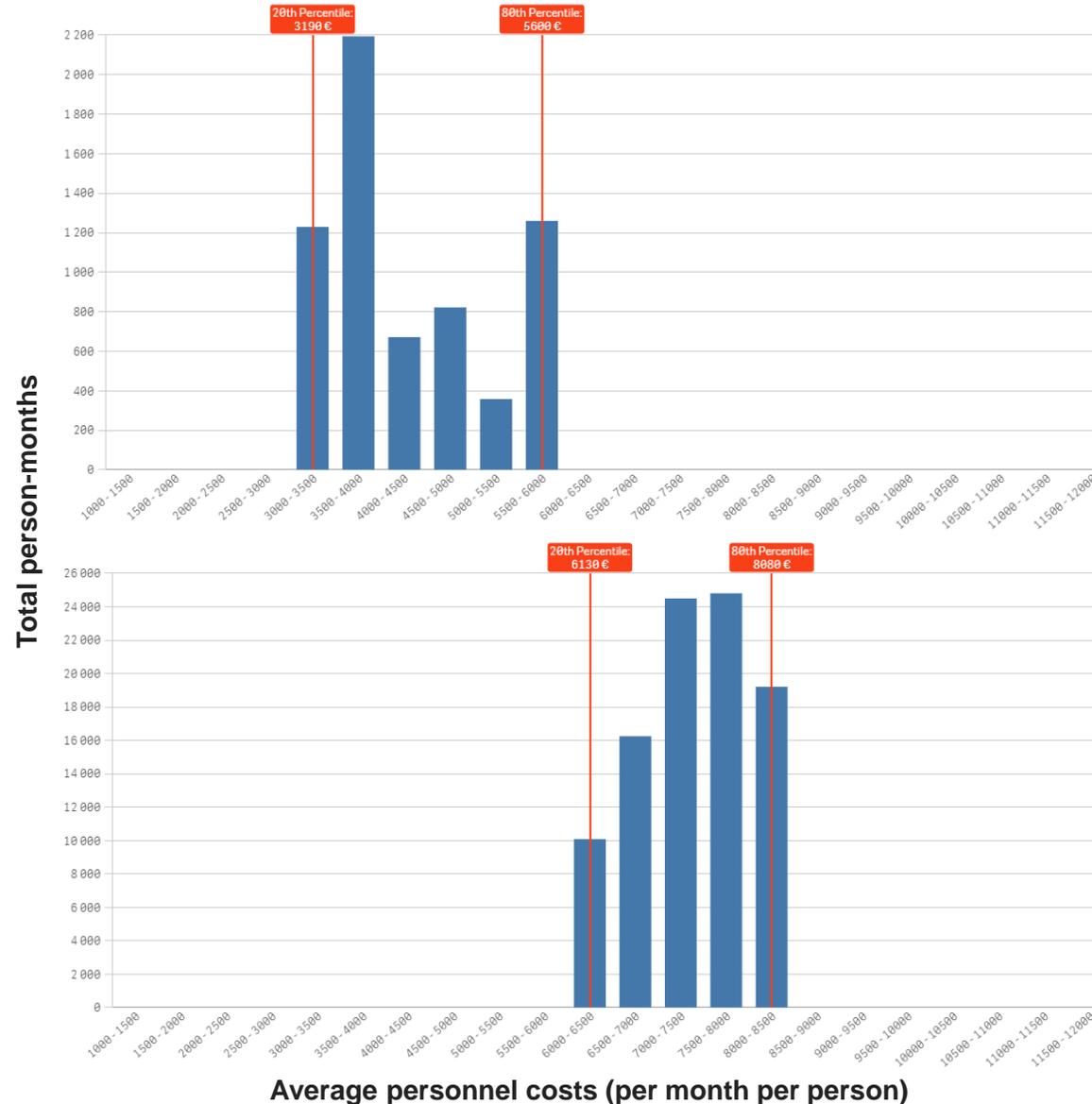
Personnel costs for the BE, or BE+AE sheets

Coordinator: BE1 - BUDGET SHEET	View Summary			BE1-AE2		
BE1	Baird COMPOUND			Test Compound D		
COST CATEGORY	ITEMS	COST PER ITEM	BE TOTAL COSTS	ITEMS	COST PER ITEM	AE TOTAL COSTS
COSTS WORK PACKAGE 1: Coordination & Management						
A. DIRECT PERSONNEL COSTS						
A.1 Employees (or equivalent)						
SENIOR SCIENTISTS (or equivalent in the private sector)	3.0	3500	10500.00	15.0	10000	150000.00
JUNIOR SCIENTISTS (or equivalent in the private sector)	2.0	3200	6400.00	25.0	8000	200000.00
TECHNICAL PERSONNEL (or equivalent in the private sector)			0.00			0.00
ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)			0.00			0.00
OTHERS			0.00			0.00
A.2 Natural Persons under direct contract						
A.3 Seconded Persons						
A.4 SME owners and natural person beneficiaries						
	2.0	5080	10160.00		6706	0.00

- Enter the total **number of units** and the **average costs** per unit for each category of personnel, where:
 - **1 unit = 1 person-month**
 - **If more than 1 person from a category foreseen & the persons have different personnel rates, take average for the category to multiply by number of months worked by all persons of the category.**
 - **To be based on actual costs for your entity, and personnel Dashboard available for reference**
 - **Deviations from Dashboard country rates for resp. category to be justified in Comments Section.**

- Experts involved in the evaluation of lump sum proposals use the dashboard to ensure that budgets are reasonable and non-excessive.
- For each combination of country and organisation type selected, the dashboard displays the distribution between the 20th and the 80th percentile, and the median personnel costs.
- Based on grants signed from 2021.
- Applicants justify high personnel costs in the 'Any comments' tab of the Excel detailed budget table.

Access the dashboard [here](#)



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

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

Direct Purchase Costs in BE, or BE+AE sheets

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		

Depreciation costs in BE, or BE+AE sheets

C.2 Equipment - depreciation costs for each BE per WP. For calculations use Depreciation tab.

- Depreciation Costs are not automatically transferred into BE table as “Units” * “ Unit Cost” => so if you have several depreciation items to be encoded in 1 row for same BE & WP & resource category, you must enter an average cost for all items & the number of units for C.2 of BE sheet
- For Calls authorizing Full capitalized costs of specific Equipment, there’s no need to complete the Depreciation tool for the items; yet a Comment must be added that Full costs are included in Budget.

B. DIRECT SUBCONTRACTING COSTS						1.0	23139	23139.29		56000
C. DIRECT PURCHASE COSTS										
C.1 Travel and subsistence								0.00		
C.2 Equipment (complete 'Depreciation costs' sheet)										
Equipment						V 2.0	10000	20000.00		
Infrastructure								0.00		
Other assets								0.00		
C.3 Other goods, works and services										

Person-months overview
Summary per WP
BE1
BE3
BE
Depreciation costs
Any comments

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) (dd/mm/yyyy)	Purchase cost	% used for the project	% of useful life of the equipment in the project	Charged depreciation costs per investment
										€ -
BE1	Baird COMPOUND	WP1	Coordination & Management	Equipment	HRS	30/11/2024	150000.00	100.00%	100.00%	€ 150,000.00
BE1	Baird COMPOUND	WP1	Coordination & Management	Equipment	test bench	01/12/2024	50000.00	100.00%	100.00%	€ 50,000.00
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Comments & Justifications on personnel rates deviations, Full Purchase costs, or Own resources to be included in the Any Comments tab of the Budget table, for considerations during Evaluation.

...	Person-months overview	Summary per WP	BE1	BE3	BE4	Depreciation costs	Any comments	Change Log
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Any comments			
<i>nr</i>	<i>BE ref</i>	<i>WP ref</i>	<i>Comments</i>
	BE1		Qualified senior reseracher needed, so personnel costs are higher than average for WP1
	BE3		No depreciation but Full Purchase capitalised costs of call-specified equipment
	BE4		Own resources of 100 K

Detailed Budget table -> Part A => Annex 2 Budget

ESTIMATED BREAKDOWN OF THE LUMP SUM					
BENEFICIARIES \ WORK PACKAGES	WP1 Management	WP2 RESEARCH	WP3 DEMO	Total	Pct %
BE1: Baird Consulting Scs	30,677.50	103,697.50	65,625.00	200,000.00	12.90%
> BE1-AE2: Test Camelia-Valeria	318,750.00	131,250.00	0.00	450,000.00	29.03%
BE3: Test France	141,173.88	50,898.69	7,927.44	200,000.00	12.90%
BE4: Janitom Tomasz Janisz	315,000.00	0.00	385,000.00	700,000.00	45.16%
Total:	805,601.38	285,846.19	458,552.44	1,550,000.00	100.00%
Percentage:	51.97%	18.44%	29.58%	100.00%	

3 - Budget

No	Name of Beneficiary	Country	Role	Requested grant amount	Income generated by the action	Financial contributions	Own resources	Total estimated income
1	Baird Consulting Scs	BE	Coordinator	200 000.00				200 000.00
2	Test Camelia-valeria	BE	Affiliated	350 000.00			100 000	450 000.00
3	Test France	FR	Partner	200 000.00				200 000.00
4	Janitom Tomasz Janisz	PL	Partner	600 000.00	100 000	0		700 000.00
Total				1 350 000.00	100 000	0	100 000	1 550 000.00

?

Ensure adding correct totals per BE in Annex 1 & be aware that Estimated Breakdown becomes Budget Annex 2 of the Grant !!!

Budget Annex 2 to the Grant Agreement				
	WP1	WP2	WP3	Total per BE or AE
Beneficiary A	30,677.50	103,697.50	65,625.00	200,000.00
Beneficiary B = BE1-AE2	318,750.00	31,250.00	-	350,000.00
Beneficiary C	141,173.88	50,898.69	7,927.44	200,000.01
Beneficiary D	315,000.00	-	285,000.00	600,000.00
Totals per WP	805,601.38	185,846.19	358,552.44	1,350,000.01

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

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](#)

Events

- Future events
- Past events and recordings

