

LOS LUNES DESAYUNA CON
CDTI-SOST Bruselas

Webinario Los lunes de CDTI-SOST Bruselas

Sesión 10:

“Lump Sum práctico”
(20/06/2022)

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El modelo LUMP SUM: un MGA diferente



El modelo LUMP SUM: ¿Qué es? y ¿Por qué?

¿Qué es?

- **Financiación en base a cantidades a tanto alzado por Work Packages (WP) fijadas al inicio del proyecto** en lugar de un reembolso en base a costes incurridos
- Se centra en la **realización de las actividades comprometidas**
- **Elimina todas las obligaciones de reporting financiero** (durante y al finalizar proyectos)

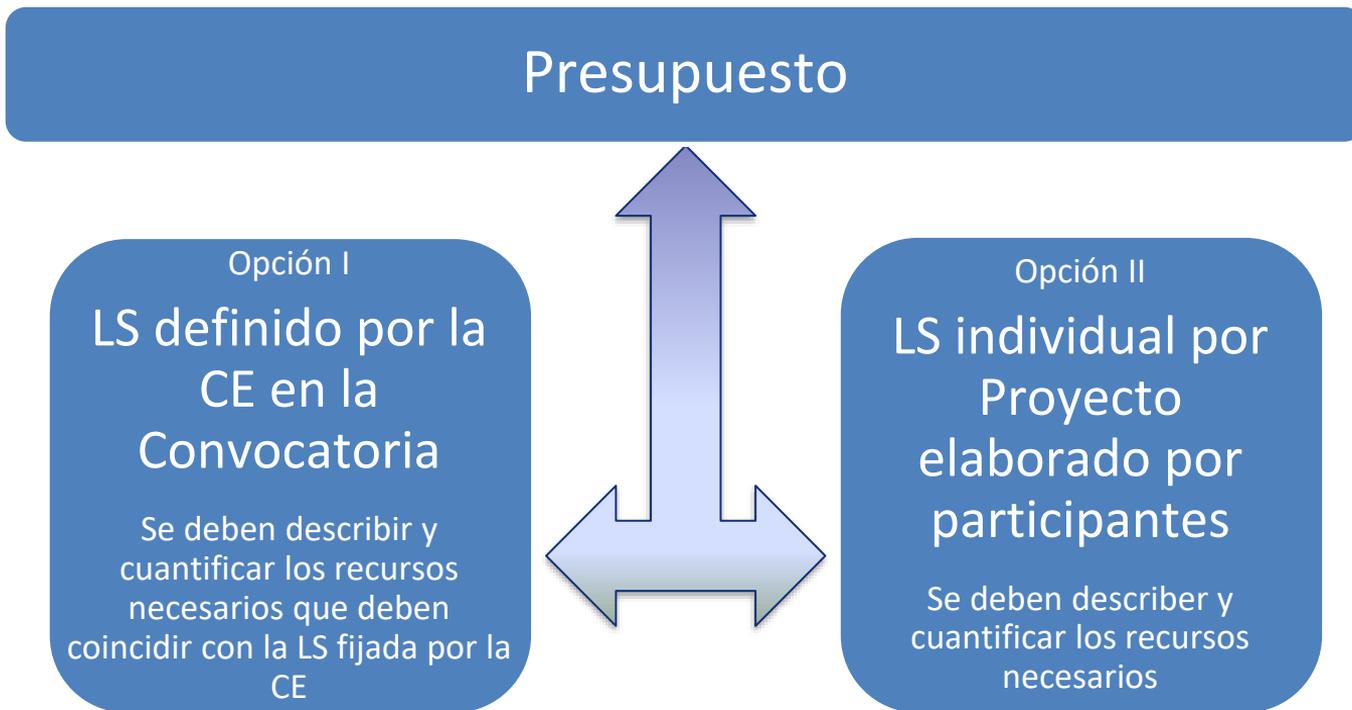
¿Por qué?

- **Potencial de simplificación para participantes y sobretodo, de reducción de la tasa de error del programa HE para la CE...**

El modelo LUMP SUM: Consideraciones previas

- La **evaluación** de los proyectos LS sigue básicamente las reglas generales:
 - Mismos criterios de evaluación (no es una licitación...)
 - Los evaluadores valoran si los costes estimados son apropiados y razonables en base a su propia experiencia y a un benchmarking basado en datos históricos.
 - Misma prefinanciación y calendario de pagos
 - Mismo calendario de *reporting* enfocado la finalización de los *WP*
- El **tamaño de las propuestas** se amplía a 70 pág. (todo incluido)
- **Pago en base a la REALIZACIÓN DE TAREAS NO A RESULTADOS**

El modelo LUMP SUM: Dos modelos



El modelo LUMP SUM: La propuesta

El modelo LUMP SUM: La propuesta

- Las propuestas deben proporcionar un **desglose del LS** (recursos y estimación de costes detallada) por *WP* y, dentro de cada *WP* la parte asignada a cada participante y *affiliated entity*, además de describir con precisión las actividades de cada participante.
- El reparto de tareas de cada beneficiario por *WP* establece:
 - el % de financiación al que tiene derecho cada beneficiario, y
 - las responsabilidades individuales en caso de ejecución incorrecta

Budget allocation (annex 2 to the grant agreement)

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

Shares of the lump sum per beneficiary

Shares of the lump sum per WP

Lump sum = Maximum grant amount

El modelo LUMP SUM: La propuesta

➤ Definición de **work package**:

- Una sola actividad NO es un work package
- Una sola tarea NO es un work package
- Un % de progreso/realización NO es un work package
- Un lapso de tiempo NO es un work package
- Los work packages transversales (e.g.: gestión, diseminación y explotación, etc.) se pueden distribuir entre los diferentes periodos de reporting

El modelo LUMP SUM: Presupuesto detallado

- A efectos de evaluación, los solicitantes deben rellenar un **cuadro presupuestario detallado** (“*detailed-budget-table*”) publicado en la convocatoria correspondiente en el F&T Portal) que incluye:
- más detalle que en las propuestas “estándar” (e.g. los costes de personal se han de detallar por categorías profesionales)
 - costes y recursos desagregados por beneficiario/AE y *Work Package*

El modelo LUMP SUM: Presupuesto detallado



El modelo LUMP SUM: Presupuesto detallado

 DIRECTORATE-GENERAL FOR RESEARCH & INNOVATION Annex: detailed estimation of costs for Lump Sum funding	
GENERAL INSTRUCTIONS	This workbook enables you to present the detailed estimation of costs of your lump sum project and to calculate the lump sum breakdown per work package and per category. It must be uploaded as an additional document at "Fill in proposal" step of proposal submission. This is mandatory. Please note that if you do not upload the Excel workbook, the proposal submission will be blocked.
	According to the lump sum scheme, the lump sum share for a Work Package (WP) will be paid only when the entire Work Package has been completed. Please take it into consideration while structuring your proposal. Work Packages should be designed in a way that enables to clearly identify whether the action has been completed.
	We recommend using Excel 2010 or more recent.
	The only currency used in this workbook is EURO.
	Enter only round numbers in this workbook.
	You have to fill in only the following sheets: 'BE list' – 'WP list' – 'BE' (one sheet for each Beneficiary) – 'Depreciation costs' (if any) and the column 'Requested grant amount' of the 'Budget for proposal' sheet.
	The appropriate number of individual Beneficiary sheets ('BE') will be automatically generated with data from the 'BE list' and 'WP list' sheets.
	You will have to fill in the 'Budget for the proposal' table in the Part A form of the proposal submission tool, entering the requested EU contribution for each participant. We advise you to fill this Part A budget table column using the totals in the Beneficiaries' columns of the 'Lump sum breakdown' table in this Excel workbook.
	The format of this Excel workbook is .xslm because it uses macros to generate automatically some data. Always save it as .xslm.
	However, this format cannot be uploaded to the submission system for security reasons. So please also save a copy as an .xlsx or .xls document (and not as .xslm) and upload it to the proposal submission tool, at Step 5 of the submission process. Always keep a copy of the original .xslm file.
BE LIST	To save the workbook as .xlsx document, in Excel click on "File" and then "Save as"; in the "Save as" dialog box, choose ".xlsx" or ".xls" from the "Save as type" dropdown list.
	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 the Affiliated Entity is linked with.
	For each Beneficiary and each Affiliated Entity, you must choose the appropriate country and funding rate in the drop-down menu. For RIA and CSA topics, the funding rate is always 100%. For IA topics, the funding rate is 70% (except for non-profit legal entities, where a rate of up to 100% applies). For more information on the funding rate, please refer to your topic description on the Funding & Tenders Portal. The funding rate is automatically applied where needed (i.e. in the sheet 'BE-WP Overview' but not in the individual 'BE' sheets).
	Once you have completed the 'BE list' sheet, you must click the "Apply changes" button to generate the related sheets in the Excel workbook.
	You can delete a Beneficiary or Affiliated Entity by simply removing the content of the line and leaving it blank. Once your changes are done, you have to click the "Apply changes" button. Be aware that you cannot delete the first Beneficiary of the list.
	If you delete a Beneficiary from the 'BE list', the BE sheet of this Beneficiary will be saved as a backup only. This sheet will be excluded from the calculation. Please do not forget to also delete the Affiliated Entities linked to this Beneficiary.
	If you delete an Affiliated Entity, the data of this Affiliated Entity will not be saved as a backup.
	In the 'WP list', you can add as many Work Packages as you need. To add Work Packages, click the "Add WP" button.
	Once you have completed the 'WP list' sheet, you must click the "Apply changes" button.
	You can delete a Work Package by simply removing the content of the line and leaving it blank. Once your changes are done, you have to click the "Apply changes" button.
If you delete a Work Package, the data for this Work Package in the 'BE' sheet will not be saved.	

BE'X	You have to complete a 'BE'X sheet per Beneficiary. This sheet includes separate sections for the various costs categories for each WP of the project.
	You must encode only the number of units and the cost per unit for each cost category (yellow cells). The total cost per cost category will be automatically calculated.
	If the Beneficiary does not contribute to a specific WP or cost category, then leave it blank.
	According to the Decision authorising the use of lump sum contributions under the Horizon Europe Programme the proposal may contain only costs that would be eligible for an actual costs grant and must exclude costs that are ineligible under Horizon Europe rules. You have to estimate the eligible costs of your proposal using the same methodology as if these costs should be declared under an actual cost-based grant agreement. For additional information, please refer to the Annotated Model Grant Agreement (https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf).
	In each 'BE'X sheet, for section "A. DIRECT PERSONNEL COSTS", you have to encode your costs using the following: unit 1 unit is 1 person-month.
	A Senior Scientist corresponds to career stage A and B in the Researcher Table in the Part A of the Application form, or to any equivalent position in the private sector. A Junior Scientist corresponds to career stages C and D in the Researcher Table in the Part A of the Application form, or to any equivalent position in the private sector.
	For section "A.4 SME Owner and natural person beneficiaries", the cost per unit will be automatically calculated.
	In each 'BE'X sheet, data in categories "C.1 Travel and subsistence", "C.2 Equipment", "C.3 Other goods, works and services" must be identical in the table 3.1h of the Part B of the proposal template. For each work package, you need to 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 each 'BE'X sheet, for category "C.2 Equipment" (equipment, infrastructure, other assets), use the 'Depreciation costs' sheet as a tool to calculate the depreciation costs to be charged for the whole duration of the project.
	To calculate the depreciation cost, you need to: - encode the price of the equipment in the column "Purchase costs" - 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 'BE'X sheet. You have to add manually the depreciation costs in the dedicated section of the 'BE'X sheet. If you have several items in the 'Depreciation costs' sheet for one single section (same Beneficiary, same Work Package and same "Resource type"), you must add only the total of these items to the relevant cell in the 'BE'X sheet.
ANY COMMENT	In certain cases, the Work Programme specify that purchases of equipments, infrastructures and other assets must be declared as full capitalised costs. In that cases, the full capitalised costs must be encoded in the section "C.2 Equipment".
	In each 'BE'X sheet, for the section "D. Other Direct Costs":
	- For "D.1 Financial support to third parties", costs must be encoded only if the possibility of providing financial support to third parties is allowed in the specific conditions of the topic.
	- For "D.3 Transnational access to research infrastructure unit costs" and "D.4 Virtual access to research infrastructure unit costs", these costs must be encoded only if they are mentioned as eligible in the specific conditions of the topic.
	- For "D.5 PCP/PPM procurement costs", these costs must be encoded only if they are mentioned as eligible in the specific conditions of the topic.
	Indirect costs will be calculated automatically in each BE'X sheet.
	If you have any comments, you can use the 'Any comments' sheet.
	The summary tables ('Lump sum breakdown', 'Summary per WP' and 'BE-WP person months') will be produced automatically.
	The 'Summary per WP' and 'BE-WP person months' sheets are there for your information and will be used during evaluation.

- Leer las instrucciones
- Utilizar Excel 2010 o versión mas reciente
- Presupuestos en Euros
- Solo utilizar las *template* suministradas por el *submission system* en el F&TP

El modelo LUMP SUM: Presupuesto detallado

- Estimaciones de costes:

- En línea con las practicas habituales de los beneficiarios
- Razonables (no excesivos)
- En línea con las actividades propuestas
- Alineados con las reglas de elegibilidad básicas de HE

- Categorías de costes:

- Costes de personal
- Subcontrataciones
- *Purchase costs (Travel / Equipments / other goods, work and services)*
- Otras categorías de costes

El modelo LUMP SUM: La propuesta

1.- Rellenar la LISTA DE BENEFICIARIOS (pestaña “BE list”)

List of beneficiaries and affiliated entities					Add BE	Apply changes	
BE/AE nr	BE/AE name	Acronym	Country	Funding rate	Add AE		
BE1	Beneficiary 1	BE1	BE	100%	Add AE		
BE2	Beneficiary 2	BE2	PL	100%	Add AE		
BE2-AE1	Affiliated entity to BE2	BE2-AE1	PL	100%			
BE3	Beneficiary 3	BE3	ES	70%	Add AE		

El modelo LUMP SUM: La propuesta

2.- Rellenar la LISTA DE WORK PACKAGES (pestaña “WP list”)

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

El modelo LUMP SUM: La propuesta

3.- Rellenar las HOJAS INDIVIDUALES para cada beneficiario COSTS WORK PACKAGES (pestaña “BEx”)

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

El modelo LUMP SUM: La propuesta

4.- Rellenar las HOJAS INDIVIDUALES para cada Affiliated Entity (pestaña “BEx”)

BENEFICIARY CALCULATION SHEET				BENEFICIARY 2: Beneficiary 2			Affiliated Entity: Affiliated entity to DE2			
summary	COST CATEGORY			UNITS	COST PER UNIT	BE TOTAL COSTS	UNITS	COST PER UNIT	AE TOTAL COSTS	BE+AE TOTAL COSTS
COSTS WORK PACKAGE 1: Work Package 1										
A. DIRECT PERSONNEL COSTS										
A.1 Employees (or equivalent)										
	SENIOR SCIENTISTS (or equivalent in the private sector)				0,00				0,00	0,00
	JUNIOR SCIENTISTS (or equivalent in the private sector)				0,00				0,00	0,00
	TECHNICAL PERSONNEL (or equivalent in the private sector)				0,00				0,00	0,00
	ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)				0,00				0,00	0,00
	OTHERS				0,00				0,00	0,00
A.2 Natural Persons under direct contract										
					0,00				0,00	0,00
A.3 Seconded Persons										
					0,00				0,00	0,00
A.4 SME owners and natural person beneficiaries										
					3.581,40	0,00		3.581,40	0,00	0,00
B. DIRECT SUBCONTRACTING COSTS										
						0,00			0,00	0,00
C. DIRECT PURCHASE COSTS										
C.1 Travel and subsistence										
						0,00			0,00	0,00
C.2 Equipment (complete 'Depreciation costs' sheet)										
	Equipment				0,00				0,00	0,00
	infrastructure				0,00				0,00	0,00
	Other assets				0,00				0,00	0,00
C.3 Other goods, works and services										
	Consumables				0,00				0,00	0,00
	Services for meetings, seminars				0,00				0,00	0,00
	Services for dissemination activities (including website)				0,00				0,00	0,00
	Publication fees				0,00				0,00	0,00
	Other (shipment, insurance, translation, etc.)				0,00				0,00	0,00
D. OTHER COST CATEGORIES										

El modelo LUMP SUM: La propuesta

5.- Rellenar las HOJAS INDIVIDUALES: Costes de Personal

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

- Incluir el numero total de y el coste medio por “unit”
- Siendo 1 “unit” equivalente a 1 person/month

El modelo LUMP SUM: La propuesta

6.- Rellenar las HOJAS INDIVIDUALES: Subcontrataciones

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

- 1 fila por subcontratación y por beneficiario y WP
- Incluir el numero de tareas subcontratadas por beneficiario y por WP como numero de “unidades”
- **Siendo 1 unidad la media de todos los costes de subcontratación**
- Las tareas subcontratadas se deberán justificar en la tabla 3.1.g de la Parte B de la propuesta:

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		

El modelo LUMP SUM: La propuesta

7.- Rellenar las HOJAS INDIVIDUALES: Purchase Costs

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

- Incluir el numero total de “unidades” y el coste medio de cada categoría de costes
- Siendo 1 unidad equivalente a la media de costes de cada categoría
- Cuando los Purchase Costs > 15% costes de personal de un beneficiario, este debe completar la tabla 3.1.h de la Parte B de la propuesta:

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		

El modelo LUMP SUM: La propuesta

8.- Rellenar las HOJAS INDIVIDUALES: Equipos/Depreciaciones

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

- Incluir Info sobre el beneficiario, WP, fecha de compra, etc.
- Incluir el coste estimado del equipo (“purchase cost”)
- Incluir el % de uso del equipo en el proyecto (“% used for the Project”)
- Dividir el periodo (meses) de uso del equipo por el periodo de depreciación (meses) y multiplicar el resultado por 100%. El resultado se incluye en la columna “% use for lifetime of the investment”
- El resultado NO se transfiere automáticamente y es necesario trasladárselo manualmente a la hoja “BEx”
- En el caso de que un beneficiario tenga varios costes de depreciación en un mismo WP por un mismo tipo de recurso, incluir el numero de ítems como “units” e incluir la media de los costes de depreciación como “cost per unit”
- Si la Convocatoria recoge la opción de “full costs”, dichos costes totales se incluirán en la sección “C.2 Equipment”

El modelo LUMP SUM: La propuesta

9.- Rellenar las HOJAS INDIVIDUALES: Otros Costes Directos y Costes indirectos

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

➤ Solo cuando lo autorice la convocatoria: FSTP, Transnational/Virtual Access to Research Infrastructure y PCP/PPI

➤ Costes indirectos calculados automáticamente

➤ Costes totales calculados automáticamente

El modelo LUMP SUM: La propuesta

10.- LUMP SUM breakdown

Excel file

ESTIMATED BREAKDOWN OF THE LUMP SUM PER WORK PACKAGE AND PER BENEFICIARY						
BENEFICIARIES	Work Package 1	Work Package 2	Work Package 3	Work Package 4	Totals	Pct
Beneficiary 1	62.812,50	9.250,00	9.750,00	46.125,00	127.937,50	34,3%
Beneficiary 2	11.625,00	18.750,00	28.750,00	17.500,00	76.625,00	25,9%
Affiliated entity to BE2	16.312,50	0,00	7.000,00	11.625,00	34.937,50	11,6%
Beneficiary 3	10.762,50	14.568,75	19.206,25	11.681,25	56.218,75	19,0%
Totals:	101.512,50	42.568,75	64.706,25	86.931,25	295.718,75	100,0%
Pct:	34,3%	14,4%	21,9%	29,4%	100,0%	

Part A (online forms)

No	Name of Beneficiary	Country	Requested grant amount
1			0,00
Total			0,00



➤ Se deben utilizar estos datos para rellenar la tabla “Budget for the proposal”:

Budget for the proposal (RIA-CSA)

No	Participant	Country	(A) Direct personnel costs	(B) Other direct costs	(C) Direct costs of subcontracting	(D) Direct costs of providing financial support to third parties	(E) Costs of in kind contributions (IC) used on the beneficiary's premises (included in A and B)	(F) Indirect Costs (IC) (25% of A-E)	(G) Special unit costs covering direct & indirect costs	(H) Total estimated eligible gross (A+G+C+D+E+G)	(I) Reimbursement rate	(J) Max. EU contribution (41%)	(K) Requested EU contribution (€) BENEFICIARY & THIRD PARTIES
BE1	Beneficiary 1	ES	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00	0,000	0,00
Total:			0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		0,00	0,00

Budget for the proposal (IA)

No	Participant	Country	(A) Direct personnel costs	(B) Other direct costs	(C) Direct costs of subcontracting	(D) Direct costs of providing financial support to third parties	(E) Costs of in kind contributions (IC) used on the beneficiary's premises (included in A and B)	(F) Indirect Costs (IC) (25% of A-E)	(G) Special unit costs covering direct & indirect costs	(H) Total estimated eligible gross (A+G+C+D+E+G)	(I) Reimbursement rate	(J) Max. EU contribution (41%)	(K) Costs of third parties related to participant	(L) Max. EU Contribution (€) THIRD PARTIES	(M) Total Costs for BENEFICIARY & THIRD PARTIES	(N) Max. EU Contribution (€) BENEFICIARY & THIRD PARTIES	(O) Requested EU contribution (€) BENEFICIARY & THIRD PARTIES
BE1	Beneficiary 1	ES	0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00	1,00	0,000	0,00	0,000	0,000	0,000	0,00
Total:			0,00	0,00	0,00	0,00	0,00	0,00	0,00	0,00		0,00	0,00	0,00	0,00	0,00	0,00

El modelo LUMP SUM: La propuesta

11.- Tablas resumen

SUM OF ALL BENEFICIARIES (including AFFILIATED ENTITIES) FOR ALL THE WORK PACKAGES							
COST CATEGORY	ALL BENEFICIARIES (without affiliated entities)		ALL AFFILIATED ENTITIES		ALL BENEFICIARIES (with affiliated entities)		80-AE-TOTAL COSTS
	UNITS	80-TOTAL COSTS	UNITS	AE-TOTAL COSTS	UNITS (TOTAL)	AVERAGE COST PER UNIT	
COSTS WORK PACKAGE 1 Work Package 1							
A. DIRECT PERSONNEL COSTS							
A.1 Employees (or equivalent)							
SENIOR SCIENTISTS (or equivalent in the private sector)	3,00	17.000,00	0,50	2.750,00	3,50	5.642,86	19.750,00
JUNIOR SCIENTISTS (or equivalent in the private sector)	3,50	10.500,00	1,00	2.500,00	4,50	2.888,89	13.000,00
TECHNICAL PERSONNEL (or equivalent in the private sector)	0,00	0,00	0,00	0,00	0,00	0,00	0,00
ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)	0,00	0,00	0,00	0,00	0,00	0,00	0,00
OTHERS	0,50	1.500,00	0,00	0,00	0,50	3.000,00	1.500,00
A.2 Natural Persons under direct contract	0,00	0,00	0,00	0,00	0,00	0,00	0,00
A.3 Seconded Persons	0,00	0,00	0,00	0,00	0,00	0,00	0,00
A.4 SME owners and natural person beneficiaries	0,00	0,00	0,00	0,00	0,00	0,00	0,00
B. DIRECT SUBCONTRACTING COSTS							
	3,00	30.000,00	0,00	0,00	3,00	30.000,00	30.000,00
C. DIRECT PURCHASE COSTS							
C.1 Travel and subsistence	10,00	6.500,00	2,00	1.200,00	12,00	641,67	7.700,00

TOTAL PERSON/MONTHS FOR ALL BENEFICIARIES (INCLUDING AFFILIATED ENTITIES) PER WP						
WORK PACKAGES	Beneficiary 1	Beneficiary 2	Beneficiary 3	Total	Percentage	Percentage
Work Package 2	1,3	2,0	1,5	4,8	14,00%	
Work Package 3	1,0	5,0	2,0	8,0	23,00%	
Work Package 4	5,0	5,0	2,3	12,3	36,00%	
Total	10,8	15,0	7,8	33,6	100,00%	
Percentage	32,15%	44,64%	23,21%	100,00%		

BENEFICIARY CALCULATION SHEET			
1	A	B	C
2	Beneficiary 1	Beneficiary 2	Beneficiary 3
3	UNITS	UNITS	UNITS
4	UNITS	UNITS	UNITS
5	UNITS	UNITS	UNITS
COST CATEGORY			
COSTS WORK PACKAGE 1: Work Package 1			
A. DIRECT PERSONNEL COSTS			
A.1 Employees (or equivalent)			
48	SENIOR SCIENTISTS (or equivalent in the private sector)	0,00	0,00
49	JUNIOR SCIENTISTS (or equivalent in the private sector)	0,00	0,00
50	TECHNICAL PERSONNEL (or equivalent in the private sector)	0,00	0,00
51	ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)	0,00	0,00
52	OTHERS	0,00	0,00
53	A.2 Natural Persons under direct contract	0,00	0,00
54	A.3 Seconded Persons	0,00	0,00
55	A.4 SME owners and natural person beneficiaries	0,00	0,00
56	B. DIRECT SUBCONTRACTING COSTS	3,00	0,00
57	B.1 DIRECT PURCHASE COSTS	0,00	0,00
58	C.1 Travel and subsistence	0,00	0,00
59	C.2 Equipment transport, Diagnostic case, sheet	0,00	0,00
60	Equipment	0,00	0,00
61	Administration	0,00	0,00
62	Other costs	0,00	0,00
63	C.3 Other goods, works and services	0,00	0,00
64	Commutations	0,00	0,00
65	Services for meetings, seminars	0,00	0,00
66	Activity for dissemination activities (including website)	0,00	0,00
67	Publication fees	0,00	0,00
68	Other logistic resources, transportation, etc.	0,00	0,00
69	B.2 OTHER COST CATEGORIES	0,00	0,00
70	B.1 Financial support to third parties (if applicable in the topic specific conditions)	0,00	0,00
71	B.2 Financial support to third parties (if applicable in the topic specific conditions)	0,00	0,00
72	B.3 Financial support to research infrastructure with costs (if mentioned as eligible in the topic specific conditions)	0,00	0,00
73	B.4 Material assets to research infrastructure with costs (if mentioned as eligible in the topic specific conditions)	0,00	0,00
74	B.5 R&D/PIPs government costs (if mentioned as eligible in the topic specific conditions)	0,00	0,00
75	TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A1-A5)	0,00	0,00
76	TOTAL DIRECT SUBCONTRACTING COSTS (B1-B5)	3,00	0,00
77	B. DIRECT COSTS (A1-A5 + B1-B5)	3,00	0,00
78	C. TOTAL COSTS (A1-C1-C5)	0,00	0,00

BENEFICIARY CALCULATION SHEET			
1	A	B	C
2	Beneficiary 1	Beneficiary 2	Beneficiary 3
3	UNITS	UNITS	UNITS
4	UNITS	UNITS	UNITS
5	UNITS	UNITS	UNITS
COST CATEGORY			
SUMMARY			
A. DIRECT PERSONNEL COSTS			
A.1 Employees (or equivalent)			
48	SENIOR SCIENTISTS (or equivalent in the private sector)	0,00	0,00
49	JUNIOR SCIENTISTS (or equivalent in the private sector)	0,00	0,00
50	TECHNICAL PERSONNEL (or equivalent in the private sector)	0,00	0,00
51	ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)	0,00	0,00
52	OTHERS	0,00	0,00
53	A.2 Natural Persons under direct contract	0,00	0,00
54	A.3 Seconded Persons	0,00	0,00
55	A.4 SME owners and natural person beneficiaries	0,00	0,00
56	B. DIRECT SUBCONTRACTING COSTS	0,00	0,00
57	B.1 DIRECT PURCHASE COSTS	0,00	0,00
58	C.1 Travel and subsistence	0,00	0,00
59	C.2 Equipment transport, Diagnostic case, sheet	0,00	0,00
60	Equipment	0,00	0,00
61	Administration	0,00	0,00
62	Other costs	0,00	0,00
63	C.3 Other goods, works and services	0,00	0,00
64	Commutations	0,00	0,00
65	Services for meetings, seminars	0,00	0,00
66	Activity for dissemination activities (including website)	0,00	0,00
67	Publication fees	0,00	0,00
68	Other logistic resources, transportation, etc.	0,00	0,00
69	B.2 OTHER COST CATEGORIES	0,00	0,00
70	B.1 Financial support to third parties (if applicable in the topic specific conditions)	0,00	0,00
71	B.2 Financial support to third parties (if applicable in the topic specific conditions)	0,00	0,00
72	B.3 Financial support to research infrastructure with costs (if mentioned as eligible in the topic specific conditions)	0,00	0,00
73	B.4 Material assets to research infrastructure with costs (if mentioned as eligible in the topic specific conditions)	0,00	0,00
74	B.5 R&D/PIPs government costs (if mentioned as eligible in the topic specific conditions)	0,00	0,00
75	TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A1-A5)	0,00	0,00
76	TOTAL DIRECT SUBCONTRACTING COSTS (B1-B5)	0,00	0,00
77	B. DIRECT COSTS (A1-A5 + B1-B5)	0,00	0,00
78	C. TOTAL COSTS (A1-C1-C5)	0,00	0,00

El modelo LUMP SUM: La propuesta

12.- Colgar la tabla Excel

- Se debe subir el Excel como Anexo de la parte B de la propuesta

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			Upload 
Annex – Detailed budget table			Upload 

 BACK TO PARTICIPANTS LIST VALIDATE SUBMIT



El modelo LUMP SUM: La implementación

El modelo LUMP SUM: La implementación

Flexibilidad presupuestaria:

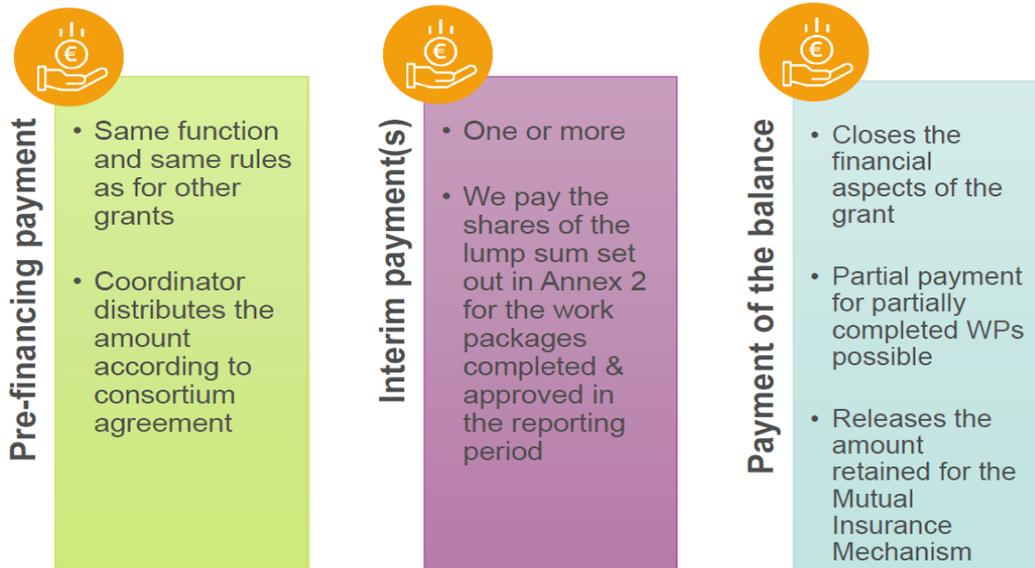
- Se puede utilizar el presupuesto como se considere conveniente siempre que el proyecto se ejecute según lo acordado
- Las transferencias presupuestarias entre WP, entre Beneficiarios de un mismo WP o incluso entre WP de un mismo beneficiario requieren una **enmienda** si el consorcio quiere reflejarlas en el acuerdo de subvención:

	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

- Las transferencias entre WP están permitidas si:
 - Los WP no han sido completados
 - Este justificado por razones técnicas y científicas

El modelo LUMP SUM: La implementación

Calendario de pagos:



El modelo LUMP SUM: La implementación

Pagos intermedios (procedimiento 1):

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



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



El modelo LUMP SUM: La implementación

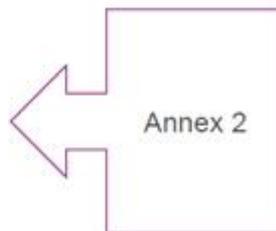
Pagos intermedios (procedimiento 2):

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



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

⚠ Limited to 90 % of the total grant



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

El modelo LUMP SUM: La implementación

Pago de *Work Packages* incompletos:

- El pago está vinculado a la finalización de los WP (y no a resultados). Por lo tanto, se recomienda diseñar los WP de forma que se pueda identificar claramente si la acción se ha completado.
- Si un WP no puede completarse por razones técnicas/científicas, deberá introducir una enmienda para hacerlo viable, incluyendo la posibilidad de ampliar la duración del proyecto.
- Si un WP se rechaza, los participantes tienen la posibilidad de responder a las observaciones del PO
- Si se confirma el rechazo, el pago del WP no se paga y se podrá completar en *reporting periods* posteriores
- **Si un WP está incompleto al final del proyecto, se pagará en base al % de realización tras un procedimiento contradictorio (tareas esenciales realizadas, tareas equivalentes realizadas, best efforts, etc.)**

El modelo LUMP SUM: La implementación

Controles, revisiones, auditorías de proyectos LS:

You need (e.g.)	You don't need
<input type="checkbox"/> Technical documents	<input type="checkbox"/> Time-sheets
<input type="checkbox"/> Publications, prototypes, deliverables	<input type="checkbox"/> Pay-slips or contracts
<input type="checkbox"/> Documentation required by good research practices such as lab books	<input type="checkbox"/> Depreciation policy
<input type="checkbox"/> ...any document proving that the work was done as detailed in Annex 1	<input type="checkbox"/> Invoices
	<input type="checkbox"/> ...actual costs

Same as for all Horizon Europe grants

- Los beneficiarios deberán presentar registros adecuados y documentos justificativos que demuestren la correcta ejecución de la acción tal y como se hubiera descrito en el Anexo 1.
- Pueden consistir en **documentos técnicos, publicaciones, prototipos, entregables y explicaciones justificativas de la ejecución científica y técnica de la acción**
- **No se necesitan documentos acreditativos de los costes realmente incurridos** (hojas de trabajo, nóminas, contratos, política de amortización y facturas) porque **no habrá revisiones financieras, comprobaciones o auditorías de costes**. Las revisiones se centrarán en la parte técnica de los proyectos y otros aspectos previstos en el GA (promoción, visibilidad, ética, integridad, diseminación y promoción de resultados, gestión del IPR, obligaciones de terceras partes, etc.)

El modelo LUMP SUM: Guías y Doc. referencia

El modelo LUMP SUM: Guías y Doc. referencia

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

The screenshot shows the 'Funding & tender opportunities' page for 'Lump sum funding in Horizon Europe'. The page features a navigation menu with options like 'SEARCH FUNDING & TENDERS', 'HOW TO PARTICIPATE', 'PROJECTS & RESULTS', 'WORK AS AN EXPERT', and 'SUPPORT'. A sidebar on the left contains links for 'Overview', 'Guidance', 'Events', 'Opportunities', and 'Background'. The main content area displays a video player with the title 'Lump sum funding in Horizon Europe: How does it work and what are the next steps?'. To the right of the video, there is a text block explaining that the page provides all information on lump sum funding, updated regularly. It notes that Horizon Europe uses lump sum funding to reduce administration and financial errors, making it easier for small organizations and newcomers. It also states that lump sums are defined up-front, fixed in the grant agreement, and paid upon completion of activities. Finally, it mentions that beyond planning, evaluation, and execution, the payment of lump sums is not dependent on successful outcomes and follows a standard payment schedule.

El modelo LUMP SUM: Guías y Doc. referencia

- [Lump Sum MGA](#)
- [Annotated MGA](#) y [Lump Sum Annotated MGA H2020](#)
- [Methodology to determine the amount of the Lump Sum](#)
- [LUMP SUM templates \(RIAs e IAs\)](#) & [LUMP SUM templates \(CSAs\)](#)
- [Detailed Lump Sum budget table](#)
- [Standard slides for applicants](#)
- [FAQs at the Funding & Tenders Portal](#)
- [Lump sum Quick Guide](#)
- **Webinars:** [7 april 2022](#) & [19 may 2022](#)



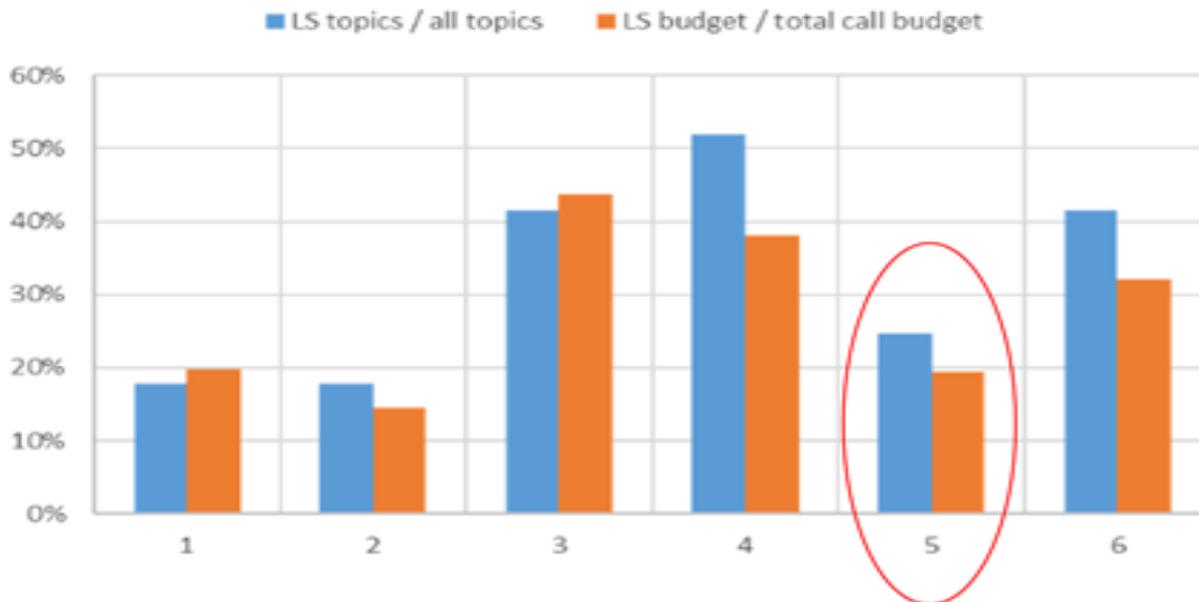
El modelo LUMP SUM: Siguientes pasos

El modelo LUMP SUM: Sigüientes pasos

- Aumento moderado de convocatorias LS en el Q3/Q4 2022 (**27**) en Cluster 2, 3, 5, EIC ecosystems, MSCA, ERC, JU S2R, etc.)
- Incremento relevante de convocatorias LS en Convocatorias 2023-2024 (**1 de cada 3** topics y aprox. **25%** del presupuesto de los Clusters)

El modelo LUMP SUM: Sigüientes pasos

Share of LS-topics across clusters (3rd draft WP 2023-2024)



El modelo LUMP SUM: Preguntas abiertas

El modelo LUMP SUM: Preguntas abiertas

- 1.- ¿La eliminación de los controles financieros/costes compensará el mayor esfuerzo requerido a nivel de propuesta?
- 2.- ¿Existe un riesgo de remplazar la excelencia científica/técnica por una “competencia de precios”?
- 3.- ¿El modelo LS implica un mayor riesgo financiero para el consorcio y complica sobremanera la elaboración de los Acuerdos de Consorcio, en particular en lo que a los WP incompletos no pagados se refiere?
- 4.- La implementación de los proyectos LS será más rígida debido a la necesidad de solicitar enmiendas para la mayor parte de cambios de presupuestos/tareas y por tanto conllevará un mayor nivel de control técnico de los proyectos. ¿Es necesaria mayor flexibilidad en la fase de implementación (enmiendas, pagos de WP no completados, etc.)?
- 5.- ¿Supondrá el modelo LS una barrera de entrada para nuevos participantes, en particular para aquellos con menor capacidad financiera?

El modelo LUMP SUM: Preguntas abiertas

- 6.- ¿Cómo será una auditoria técnica *ex-post* de un proyecto LS?
- 7.- ¿Es posible combinar costes reales y LS en un mismo proyecto? ¿Valdría el modelo LS para todo tipo de proyectos HE o es más adecuado solo para algunos? En este ultimo caso, cuales?
- 8.- ¿La nueva estructura de proyectos LS es artificial y puede poner en peligro la calidad/excelencia de los proyectos?
- 9.- ¿Está claro el procedimiento para pagos parciales de WP incompletos?
- 10.- ¿el potencial de simplificación del modelo LS choca con los controles financieros internos de muchos beneficiarios y con las exigencias de otros programas nacionales/regionales?

El modelo LUMP SUM: Testimonios

LUMP SUM: Experiencias prácticas

Elena Chavarria

Gestora de proyectos europeos



Arancha De Zarraga

Gestora de proyectos europeos



LUMP SUM: Experiencias prácticas

1.- Como usuarios del modelo LS, si tuvierais que resaltar un solo punto positivo y otro negativo de vuestras experiencias individuales ¿cuáles serían?

LUMP SUM: Experiencias prácticas

2.- ¿Os ha resultado muy complejo adaptar la estructura de Work Packages (WP) de vuestras propuestas al modelo LS? ¿Qué recomendaríais de cara a facilitar la justificación completa y cobro de WP? ¿Habéis tenido experiencia con WP incompletos?

LUMP SUM: Experiencias prácticas

3.- El modelo LS traslada carga de trabajo financiera a la propuesta y os pregunto, si desde vuestra experiencia ¿pensáis que esto se ve compensado por la desaparición de control financiero durante la implementación y posteriores auditorias?

LUMP SUM: Experiencias prácticas

4.- A nivel de implementación, ¿habéis notado más rigidez en lo que a cambios/adaptaciones y procesos de enmienda se refiere?

LUMP SUM: Experiencias prácticas

5.- ¿Consideráis la información y guías disponibles suficientes?

Por ejemplo, ¿tenéis clara la documentación necesaria para justificar vuestras tareas ante potenciales auditorias técnicas?

LUMP SUM: Experiencias prácticas

6.- ¿Creéis que el modelo de LS esta lo suficientemente maduro para extenderlo masivamente a las convocatorias en 2023-2024?

¿Es este un modelo adaptado a todo tipo de proyectos o consideráis necesario limitarlo a determinadas tipologías de proyectos o incluso de costes?

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