

Esquema de financiación Lump Sum en Horizonte Europa

'Brunch Cloud'

CALL: HORIZON-CL2-2024-HERITAGE-ECCCH-01

9 de diciembre de 2024



GOBIERNO
DE ESPAÑA

MINISTERIO
DE CIENCIA, INNOVACIÓN
Y UNIVERSIDADES



oficina
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El modelo LUMP SUM: Características, propuesta y evaluación

El modelo LUMP SUM: ¿Qué es?

¿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.

**PAGO EN BASE A LA REALIZACIÓN DE TAREAS
(no resultados ni costes)**

- **Cambio de enfoque en gestión de proyectos:**
 - Se centra en la **realización de las actividades comprometidas**
 - **Elimina todas las obligaciones de reporting financiero** (i.e. reducción de la carga administrativa)

¿Por qué?

- Potencial de **simplificación para participantes (i.e. aplicar prácticas habituales de la entidad)**
- **Reducción de la tasa de error del programa HE para la CE**
- **Facilita la participación**, especialmente a organizaciones pequeñas o “*newcomers*”

El modelo LUMP SUM: la propuesta

¿Cómo escribir una propuesta LUMP SUM?

- Redactar la propuesta utilizando el **formulario de solicitud estándar de HE**
- Presentar los **objetivos y la metodología del proyecto y abordar los resultados e impactos esperados** como en cualquier propuesta HE
- **Descripción precisa de las actividades** dentro de cada WP y de las responsabilidades de cada socio en cada WP (**QUIÉN HACE QUÉ**)
- Para definir y justificar la cantidad a tanto alzado, deberá preparar un **cuadro presupuestario detallado (“*detailed budget table*”)** en formato Excel, incluyendo las estimaciones de costes que se debe presentar como anexo a la Parte B de la solicitud.

El modelo LUMP SUM: el plan de trabajo

¿Cómo diseñar el plan de trabajo? ¿Qué es un Work Package?

➤ **Definición:** *“Work package means a major sub-division of the work plan of your project”*

- 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

- **Regla general:** diseñar el plan de trabajo y definir los WP de manera similar a un proyecto basado en costes reales (actual costs)
- **WP Transversales** (i.e. Gestión, Comunicación, Difusión, Explotación): se pueden dividir entre los diferentes periodos
- Dedicar tiempo y esfuerzo para asegurar que el plan de trabajo tiene sentido y la **distribución de WP permite mantener un cashflow adecuado.**

Work Packages transversales – ejemplo

- Work package transversal único (abarca duración total del proyecto)

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



- División de work package transversales

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

- * Dividir los WPs transversales en los periodos de justificación permite que las actividades transversales sean reembolsadas en los pagos intermedios.
- * Es posible que los WPs transversales contengan las mismas tareas (e.g. gestión del proyecto). En este caso, **no es necesario repetir** la misma descripción en la propuesta (parte B, tabla 3.1.b)

El modelo LUMP SUM: presupuesto detallado

Anexo: Cuadro presupuestario detallado (*Detailed Budget Table*)

El consorcio debe rellenar un Cuadro Presupuestario LS Detallado ("*detailed budget table*") en un documento Excel y subirlo como **anexo a la Parte B** de la propuesta

Descargar el doc. Excel de la convocatoria correspondiente en el F&T Portal

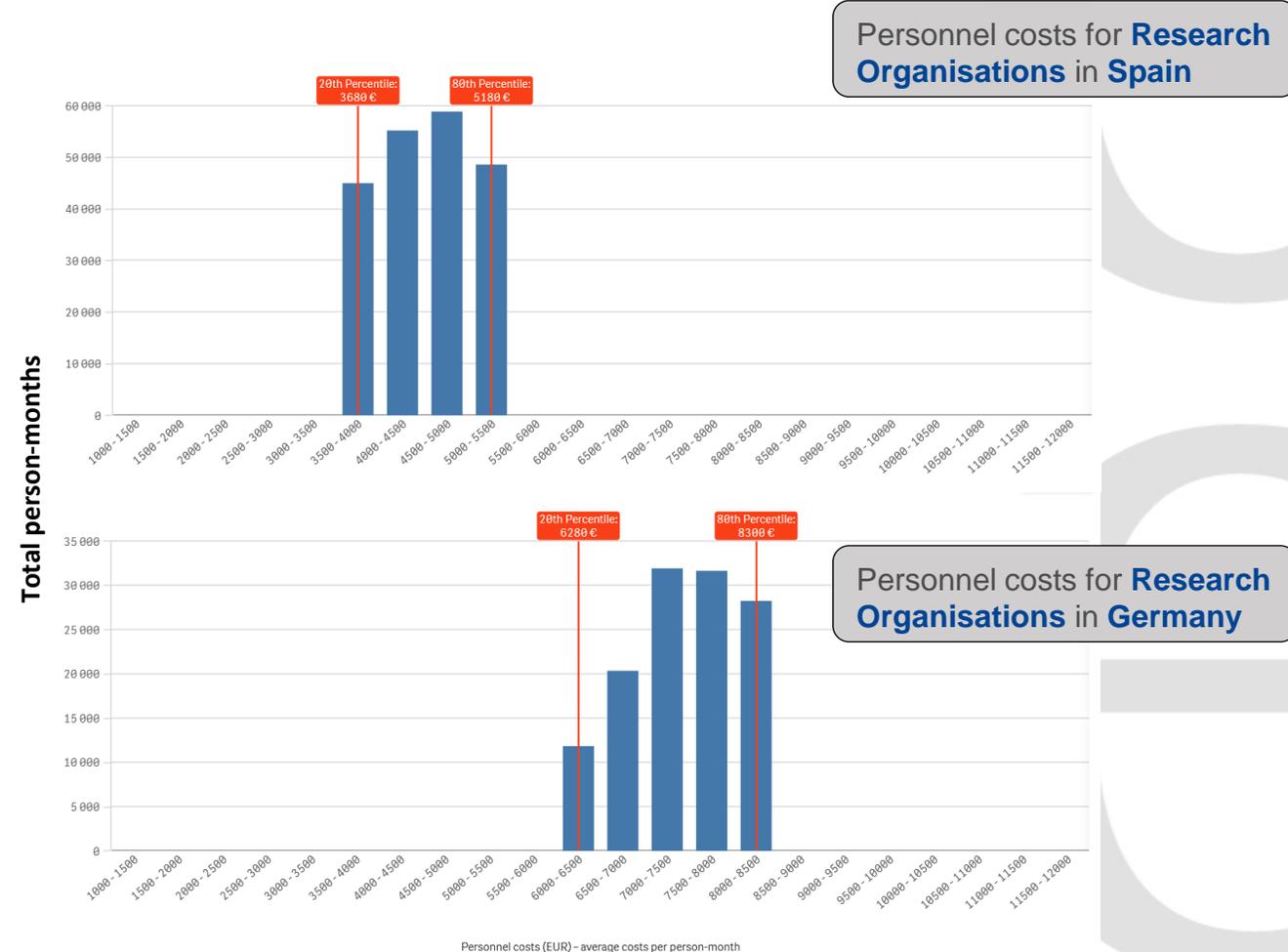
- **detalle de recursos necesarios** (justificado por las actividades propuestas) – más detalle que propuesta estándar (e.g. costes de personal detallados por categorías profesionales)
- **estimación razonable de costes** en los que se va a incurrir (aproximación a los costes reales, pero no tienen que ser precisos y exactos)
- **distribución LS desagregados por categoría de costes, por Beneficiario/AE y por WP**

Estimaciones de costes:

- En línea con las prácticas habituales de los beneficiarios
- Razonables (no excesivos)
- En línea con las actividades propuestas

Horizon dashboard for lump sum evaluations

- Los **expertos**, para la evaluación de propuestas LS, utilizan el *dashboard* para garantizar que los **presupuestos sean razonables y no excesivos**.
- Para cada combinación de país y tipo de organización seleccionada, el *dashboard* muestra la distribución de **costes de personal entre el percentil 20 y el 80**, y la mediana de costes de personal.
- El presupuesto LS recoge PM rate por categoría de personal, mientras que el *dashboard* muestra costes promedio para todas las categorías de personal.
- Basado en datos HE: GA firmados desde 2022 en adelante (si no hay datos suficientes, agregan datos 2018-2021).
- Los solicitantes deben **justificar costes de personal superiores al percentil 80** en la pestaña 'Any comments' del presupuesto detallado (ej. naturaleza de las tareas, necesidad de personal superior o altamente cualificado, o por aumentos significativos en los costes de personal).



Access the dashboard [here](#)

Average personnel costs (per month per person)

CÓMO COMPLETAR EL PRESUPUESTO DETALLADO (paso a paso)

El modelo LUMP SUM: Presupuesto detallado

Reference documents

Filters

2021 - 2027

Horizon Europe (HORIZON)

Programme Horizon Europe (HORIZON)

Grants

This page includes reference documents of the programmes managed on the EU Funding & Tenders portal starting with legal documents and the Commission work programmes up to model grant agreements and guides for specific actions. Please select the programme to see the reference documents.

Procurement

Reference Documents related to tendering opportunities are published on TED eTendering in the

Filter...

- > Legislation
- > Work programme & call documents
- > Grant agreements and contracts
- > Simplified cost decisions
- > **Guidance**
- > Templates & forms
- > Application forms

Plantilla del cuadro presupuestario detallado (“detailed budget table”) en un [F&T Portal – Reference Documents](#)

Descargar el doc. Excel de la convocatoria correspondiente en el F&T Portal

El modelo LUMP SUM: Presupuesto detallado

| Horizon Europe Programme | |
|--|---|
| Detailed lump sum budget | |
| Generate the Excel file in macro-free format Ready for the online submission | |
| Instructions | |
| Go to Beneficiaries and Affiliated Entities | Go to Work packages list |
| <i>! Double click buttons !</i> | |
| GENERAL INSTRUCTIONS | <p>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.</p> <p>For more information on lump sum proposals and grants, see the guidance document "How to manage your lump sum grant". Comprehensive guidance and background on lump sum funding under Horizon Europe is available on the Funding & Tenders Portal.</p> <p>We recommend using Excel 2013 (Windows) / Excel 2016 (Mac OS) or more recent.</p> <p>The only currency used in this workbook is EURO (€).</p> <p>The only currency used in this workbook is EURO (€).</p> <p>You must complete the following sheets: 'BE list' - 'VP list' - 'BEs' (one sheet for each beneficiary) - 'Depreciation costs' (if any). The appropriate number of individual beneficiary sheets ('BEs') will be generated automatically with data from the 'BE list' and 'VP list' sheets.</p> <p>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 3.1 'purchase costs', and table 3.8 'internally invoiced goods and services').</p> |
| BE LIST | <p>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.</p> <p>For each beneficiary and each affiliated entity, you must select the country and the appropriate funding rate in the drop-down menus. The funding rates are used in the automatic calculation of the lump sum breakdown. For FRA 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.</p> <p>Once you have completed the 'BE list' sheet, click the "Apply changes" button to generate the corresponding sheets in the Excel workbook.</p> <p>To delete a beneficiary from the 'BE list', click the "Clear BE" button next to it. Likewise, to delete an affiliated entity, click the "Clear AE" button next to it. The first beneficiary BEI cannot be deleted, but its details can be modified. Click "Apply changes" to delete the corresponding sheets from the workbook. Deleted beneficiary sheets then appear as a backup and are excluded from the calculation. Data of deleted affiliated entities are not saved as a backup.</p> |
| WP LIST | <p>In the 'VP list', you can add as many work packages as you need. To add work packages, click the "Add VP" button. Once you have completed the 'VP list' sheet, click the "Apply changes" button.</p> <p>To delete a work package, click the "Clear VP" button next to it and then "Apply changes". The first work package WPI cannot be deleted, but its details can be modified. There is no back-up for deleted work packages.</p> |
| DEPRECIATION COSTS | <p>You must complete one 'BEs' sheet per beneficiary. This sheet includes one section for each work package. Each work package section contains the full list of cost categories. Complete the information for each work package in which the beneficiary participates.</p> <p>For the cost categories used, you must enter the number of units and the cost per unit in Euro (yellow cells). The total cost per cost category is calculated automatically. If a cost category is not used leave cells blank.</p> <p>Preferably use whole numbers for the costs per unit (no Euro cents). The number of units can be a fraction (e.g. 0.5 units).</p> <p>Lump sum proposals may contain only costs that are eligible under Horizon Europe (same eligibility rules as for actual cost grants).</p> <p>Enter your personnel costs in section 'A. DIRECT PERSONNEL COSTS'. For personnel costs, the number of units is the number of person-months (e.g. 10 units correspond to 10 person-months).</p> <p>A senior scientist corresponds to career stages A and B in the Researcher Table in Part A of the proposal, or to an equivalent position in the private sector. A junior scientist corresponds to career stage C and D in the Researcher Table in Part A of the proposal, or to an equivalent position in the private sector.</p> <p>A staff category can contain more than one employee (e.g. two junior scientists in the same organisation and working on the same work package). In this case, the cost per unit is the average monthly personnel cost of all employees concerned, and the number of units is the combined number of person-months. No more detailed information is required in this sheet.</p> <p>In section 'A.4 SME Owner and natural person beneficiaries', the cost per unit is pre-filled in the workbook. When using this category, only enter the number of units.</p> |

| | |
|---------------------------|---|
| BEX | <p>Enter your subcontracting costs in section 'B. DIRECT SUBCONTRACTING COSTS'.</p> <p>A beneficiary can have more than one subcontract associated to a work package. In this case, the cost per unit is the average cost of all subcontracts, and the number of units is the number of subcontracts.</p> <p>In section 'C. DIRECT PURCHASE COSTS', complete the categories "C.1 Travel and subsistence", "C.2 Equipment", and "C.3 Other goods, works and services", if applicable.</p> <p>A category can contain more than one item (e.g. several travels, or two pieces of equipment). In this case, the cost per unit is the average cost of all items, and the number of units is the number of items. No more detailed information is required in this sheet.</p> <p>For category 'C.2 Equipment' (equipment, infrastructure, other assets), use the sheet 'Depreciation costs' as a tool to calculate the depreciation costs to be charged for the whole duration of the project (see below).</p> <p>Certain topics specify that the purchase of equipment, infrastructure and other assets may be declared as full capitalised costs. If this is the case for the topic you are applying to, enter the full capitalised costs in section "C.2 Equipment" (e.g. the full equipment costs).</p> <p>In section 'D. OTHER DIRECT COSTS', complete section "D.2 Internally invoiced goods and services", if applicable.</p> <p>All other cost categories in section D. can be used only if they are explicitly allowed in the specific conditions of the topic.</p> <p>--D.1 Financial support to third parties" --D.3 Transnational access to research infrastructure unit costs" --D.4 Virtual access to research infrastructure unit costs" --D.5 PCP/PPI procurement costs"</p> <p>In section 'E. INDIRECT COSTS', the indirect costs will be calculated automatically.</p> |
| DEPRECIATION COSTS | <p>To calculate the depreciation costs, you need to:</p> <ul style="list-style-type: none"> Enter the price of the equipment in the column "Purchase costs" Enter the percentage of usage of the equipment for the project in the column "% used for the project" Complete the column "% of useful life of the equipment in the project". To obtain the correct value, 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 result by 100%. <p>The resulting amount is NOT automatically transferred to the respective 'BEs' sheet. You must add it manually in category "C.2 Equipment" under the appropriate work package in the 'BEs' sheet of the beneficiary concerned. If you have several items in the 'Depreciation costs' sheet to be encoded in one row (same beneficiary, same work package, and same resource type), you must enter the average cost and the number of items.</p> <p>More information on calculating depreciation costs is available in the Annotated Model Grant Agreement. The rules on actual depreciation costs apply equally to lump sum grants except that the calculation is based on estimations and the result is included in the lump sum budget at proposal stage.</p> |
| ANY COMMENTS | <p>If you have any comments, you can use the 'Any comments' sheet.</p> |
| SUMMARY TABLES | <p>The summary tables ('Lump sum breakdown', 'Person-months overview' and 'Summary per VP') are generated automatically. They are for your information and will be used during evaluation.</p> |

- Leer las instrucciones (primera pestaña)
- Utilizar Excel 2013 o versión más reciente
- Presupuestos en €
- Solo utilizar la plantilla suministrada en la convocatoria correspondiente

El modelo LUMP SUM: Presupuesto detallado

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

| BE/AE nr | BE/AE name | Acronym | Country | Funding rate | | | | |
|----------|--------------------------|---------|---------|--------------|--------|--|--|--|
| BE1 | Beneficiary 1 | BE1 | BE | 100% | Add BE | | | |
| BE2 | Beneficiary 2 | BE2 | PL | 100% | Add AE | | | |
| BE2-AE1 | Affiliated entity to BE2 | BE2-AE1 | PL | 100% | Add AE | | | |
| BE3 | Beneficiary 3 | BE3 | ES | 70% | Add AE | | | |

Para cada BEN/AE → indicar nombre, acrónimo, país y “*funding rate*”

¿Qué tasa de financiación elegir?

Depende del tipo de acción a la que se presenta la propuesta

- *RIA y CSA: 100%;*
- *IA: for-profit 70%, non-for-profit 100%*

Comprobar siempre la tasa de financiación en el Programa de Trabajo y topic

FAQ: [How to handle own resources in lump sum proposals?](#)

El modelo LUMP SUM: Presupuesto detallado

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 | | | | | | | | |

Añadir **tantos WP** como sea necesario de acuerdo a nuestro Plan de trabajo
Seguir **mismo orden** que en la Parte B de la propuesta

El modelo LUMP SUM: Presupuesto detallado

3.- Rellenar las HOJAS INDIVIDUALES para cada BENEFICIARIO (pestaña "BEx")

En la **pestaña de cada beneficiario** aparecen **todos los WP** que hemos creado.

En la sección de cada WP, aparecen las **posibles categorías de costes** (personal, subcontratación, ODC, etc.)

Rellenar solo las celdas amarillas. Si el beneficiario no contribuye a un WP, dejar las celdas vacías

| | 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 | A. DIRECT PERSONNEL COSTS | | | |
| 6 | A.1 Employees (or equivalent) | | | |
| 7 | SENIOR SCIENTISTS (or equivalent in the private sector) | | | 0,00 |
| 8 | JUNIOR SCIENTISTS (or equivalent in the private sector) | | | 0,00 |
| 9 | TECHNICAL PERSONNEL (or equivalent in the private sector) | | | 0,00 |
| 10 | ADMINISTRATIVE PERSONNEL (or equivalent in the private sector) | | | 0,00 |
| 11 | OTHERS | | | 0,00 |
| 12 | A.2 Natural Persons under direct contract | | | 0,00 |
| 13 | A.3 Seconded Persons | | | 0,00 |
| 14 | A.4 SME owners and natural person beneficiaries | | 5.080,00 | 0,00 |
| 15 | B. DIRECT SUBCONTRACTING COSTS | | | 0,00 |
| 16 | C. DIRECT PURCHASE COSTS | | | |
| 17 | C.1 Travel and subsistence | | | 0,00 |
| 18 | C.2 Equipment (complete 'Depreciation costs' sheet) | | | |
| 19 | Equipment | | | 0,00 |
| 20 | Infrastructure | | | 0,00 |
| 21 | Other assets | | | 0,00 |
| 22 | C.3 Other goods, works and services | | | |
| 23 | Consumables | | | 0,00 |
| 24 | Services for meetings, seminars | | | 0,00 |
| 25 | Services for dissemination activities (including website) | | | 0,00 |
| 26 | Publication fees | | | 0,00 |
| 27 | Other (shipment, insurance, translation, etc.) | | | 0,00 |
| 28 | D. OTHER COST CATEGORIES | | | |
| 29 | D.1 Financial support to third parties (if applicable in the topic specific conditions) | | | 0,00 |
| 30 | D.2 Internally invoiced goods and services | | | 0,00 |
| 31 | D.3 Transnational access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions) | | | 0,00 |
| 32 | D.4 Virtual access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions) | | | 0,00 |
| 33 | D.5 PCP/PPI procurement costs (if mentioned as eligible in the topic specific conditions) | | | 0,00 |
| 34 | TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A+C) | | | 0,00 |
| 35 | Instructions | BE list | WP list | Lump sum breakdown |
| 36 | | | | Summary per WP |
| 37 | | | | BE1 BE2 BE3 BE-WP person months |

El modelo LUMP SUM: Presupuesto detallado

4.- Rellenar las HOJAS INDIVIDUALES para cada AFFILIATED ENTITY (pestaña “BEx”)

El presupuesto estimado de cada AE debe rellenarse en la pestaña del beneficiario al que están vinculados

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

El modelo LUMP SUM: Presupuesto detallado

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 número total de unidades o items y el coste medio por categoría
- **Siendo 1 item equivalente a 1 person/month**

El modelo LUMP SUM: Presupuesto detallado

6.- Rellenar las HOJAS INDIVIDUALES: Subcontrataciones

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

- Para cada beneficiario 1 fila de subcontratación por WP
- **Número de items** es el número total de tareas subcontratadas en el WP
- **Coste por item** es la media de todos los costes de subcontratación en el WP
- 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: Presupuesto detallado

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 número total de unidades o items y el coste medio de cada subcategoría de *purchase costs*
- **Número de unidades** es el número total de ítems para una determinada subcategoría
- **Coste unitario o por item** equivale a la media de todos los costes en esa determinada subcategoría
- Cuando los Purchase Costs > 15% costes de personal de un beneficiario, éste 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: Presupuesto detallado

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 el **coste de compra** estimado del equipo en la columna “purchase cost”
- Incluir el **% de uso** del equipo en el proyecto (“% used for the Project”)
- Incluir el **% que se va a poder depreciar durante la duración del proyecto**. *Dividir nº meses vida útil equipo entre el nº meses en que se va a depreciar 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 (**trasladarlo manualmente a la pestaña “BEx”**)
- Si un beneficiario tiene varios costes de depreciación en un mismo WP por un mismo tipo de recurso, incluir el **nº de recursos como “items”** y la **media de costes de depreciación como “cost per item”**
- **Si la Convocatoria recoge la opción de “full costs”**, dichos costes totales se incluirán directamente en la sección “C.2 Equipment” en la pestaña “BEx”

El modelo LUMP SUM: Presupuesto detallado

9.- Rellenar las HOJAS INDIVIDUALES: Otras Categorías de Costes, Costes indirectos y Costes totales

| | | | |
|--|------|---------|-----------|
| 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 |

- **OTRAS CATEGORÍAS DE COSTES (FSTP, Transnational/Virtual Access to Research Infrastructure y PCP/PPI):**
Sólo cuando la convocatoria/topic lo autorice
- COSTES INDIRECTOS calculados automáticamente
- COSTES TOTALES calculados automáticamente

El modelo LUMP SUM: Presupuesto detallado

10.- Tablas resumen

Summary per WP: presupuesto por WP

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

Beneficiary calculation sheet summary: presupuesto por beneficiario y categoría de costes

| | A | B | C | D |
|---|---|------------------------------|---------------|----------------|
| BENEFICIARY CALCULATION SHEET | | | | |
| summary | | BENEFICIARY 1: Beneficiary 1 | | |
| | | | | |
| COST CATEGORY | | UNITS | COST PER UNIT | BE TOTAL COSTS |
| SUMMARY | | | | |
| A. DIRECT PERSONNEL COSTS | | | | |
| A.1 Employees (or equivalent) | | | | |
| SENIOR SCIENTISTS (or equivalent in the private sector) | 0 | | 0,00 | |
| JUNIOR SCIENTISTS (or equivalent in the private sector) | 0 | | 0,00 | |
| TECHNICAL PERSONNEL (or equivalent in the private sector) | 0 | | 0,00 | |
| ADMINISTRATIVE PERSONNEL (or equivalent in the private sector) | 0 | | 0,00 | |
| OTHERS | 0 | | 0,00 | |
| A.2 Natural Persons under direct contract | | | | |
| A.3 Seconded Persons | | | | |
| A.4 SME owners and natural person beneficiaries | | | | |
| B. DIRECT SUBCONTRACTING COSTS | | | | |
| | 0 | | 0,00 | |
| C. DIRECT PURCHASE COSTS | | | | |
| C.1 Travel and subsistence | | | | |
| | 0 | | 0,00 | |
| C.2 Equipment (complete 'Depreciation costs' sheet) | | | | |
| Equipment | 0 | | 0,00 | |
| Infrastructure | 0 | | 0,00 | |
| Other assets | 0 | | 0,00 | |
| C.3 Other goods, works and services | | | | |
| Consumables | 0 | | 0,00 | |
| Services for meetings, seminars | 0 | | 0,00 | |
| Services for dissemination activities (including website) | 0 | | 0,00 | |
| Publication fees | 0 | | 0,00 | |
| Other (shipment, insurance, translation, etc.) | 0 | | 0,00 | |
| D. OTHER COST CATEGORIES | | | | |
| D.1 Financial support to third parties (if applicable in the topic specific conditions) | | | | |
| D.2 Internally invoiced goods and services | | | | |
| D.3 Transnational access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions) | | | | |
| D.4 Virtual access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions) | | | | |
| D.5 PCP/PPJ procurement costs (if mentioned as eligible in the topic specific conditions) | | | | |
| TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A+C) | | | | 0,00 |
| TOTAL DIRECT COSTS (A+B+C+D) | | | | 0,00 |
| E. INDIRECT COSTS (25% * (A+C)) | | | | 0,00 |
| F. TOTAL COSTS (A+B+C+D+E) | | | | 0,00 |

Person-months overview: nº PM por beneficiario y WP

| TOTAL PERSON/MONTHS FOR ALL BENEFICIARIES (INCLUDING AFFILIATED ENTITIES) PER WP | | | | | |
|--|---------------|---------------|---------------|-------------|----------------|
| WORK PACKAGES | Beneficiary 1 | Beneficiary 2 | Beneficiary 3 | Total | Percentage |
| Work Package 1 | 3,5 | 3,0 | 2,0 | 8,5 | 29,33% |
| Work Package 2 | 1,3 | 2,0 | 1,5 | 4,8 | 16,00% |
| Work Package 3 | 1,0 | 5,0 | 2,0 | 8,0 | 26,67% |
| Work Package 4 | 5,0 | 5,0 | 2,3 | 12,3 | 39,60% |
| Total | 10,8 | 15,0 | 7,8 | 33,6 | 100,00% |
| Percentage | 32,14% | 44,64% | 23,22% | 100,00% | |

El modelo LUMP SUM: Presupuesto detallado

11.- Tabla “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 Pacakge 4 | Totals | Pct |
| Beneficiary 1 | 62.812,50 | 9.250,00 | 9.750,00 | 46.125,00 | 127.937,50 | 49,3% |
| 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 | 11,8% |
| Beneficiary 3 | 10.762,50 | 14.568,75 | 19.206,25 | 11.681,25 | 56.218,75 | 19,0% |
| Totals: | 101.512,50 | 42.568,75 | 64.706,25 | 86.931,25 | 295.718,75 | 100,0% |
| Pct: | 34,3% | 14,4% | 21,9% | 29,4% | 100,0% | |

Part A (online forms)

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



- La tabla “*lump sum breakdown*” se genera automáticamente
- Recoge la distribución del presupuesto LS por beneficiario/AE y por WP (*requested grant amount* para cada beneficiario/AE según tasa de financiación)
- Se debe utilizar este dato para **rellenar la tabla “Budget for the proposal” de la Parte A** de la propuesta

El modelo LUMP SUM: Presupuesto detallado

12.- Colgar la tabla Excel

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

The screenshot shows a web interface for submitting a proposal. It is divided into two main sections: 'Administrative forms (Part A)' and 'Part B and Annexes'. In the 'Part B and Annexes' section, there is a table with two rows. The first row is labeled 'Part B' and the second row is labeled 'Annex - Detailed budget table'. Each row has a text input field and an 'Upload' button with a cloud icon. Below the table, there are three buttons: '< BACK TO PARTICIPANTS LIST', 'VALIDATE', and 'SUBMIT'.

Guardar como “.xlsx” o “.xls” para eliminar macros y poder generar PDF

Subir como Anexo de la parte B de la propuesta en el online submission system del F&T Portal

- Recuerda también **completar la tabla “Budget for the proposal”** en la **Parte A** de la propuesta con los datos de la tabla **“lump sum breakdown”** para cada participante.

El modelo LUMP SUM: la evaluación

Aplica también a
EIC Path. Chllg y
EIC Trans.

- Mismos **criterios de evaluación** (no es una licitación...): excelencia, impacto e implementación
- Los expertos reciben y evalúan el **Cuadro Presupuestario Detallado** (“*detailed-budget-table*”)

EVALUACIÓN DEL PLAN DE TRABAJO Y EL PRESUPUESTO LS (criterio implementación)

- **El plan de trabajo debe ser adecuado.** El uso de LS no debe llevar a una subdivisión “artificial” de los WP (excepción: WP transversales)
- **Verifican las estimaciones de costes** y comprueban que la distribución del LS es razonable y permite completar las actividades propuestas.
- Los expertos valoran en base a sus **conocimientos y experiencia profesional** y, para algunos topics, se les puede proporcionar **datos adicionales (datos históricos)**
 - **Deficiencias significativas** en el presupuesto llevan a una **puntuación baja** (e.g. estructura presupuestaria no es apropiada o claramente sobreestimada o subestimada)
 - **Correcciones menores** no deben afectar a la puntuación → **recomendaciones en ESR**

El modelo LUMP SUM: la propuesta

RECOMENDACIONES

- 1. Crear una estructura de WPs coherente con la implementación técnica y que facilite el cobro de los pagos intermedios, al tiempo que reduzca el riesgo financiero como consecuencia de socios incumplidores.**
- 2. Mayor número de WPs : evitar WPs de importes elevados y larga duración**
 - División de WPs transversales y técnicos
 - División lógica desde punto de vista técnico (*plan de trabajo efectivo, manejable y lógico técnicamente*) y teniendo en cuenta la definición de WP
 - Evitar la segmentación excesiva: aumenta mucho la gestión (proyecto inmanejable)
- 3. Descripción más precisa de los WPs:** tareas, deliverables y milestones. Actividades medibles y verificables, para facilitar la evaluación inequívoca de los WPs
- 4. Definir claramente las responsabilidades** de los socios dentro de WPs y tareas para evitar un “efecto dominó” debido a fallos en el paquete de trabajo (socios incumplidores o problemas técnicos)
- 5. Alineación temporal,** en la medida de lo posible, de deliverables y WPs con los Reporting Period

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 top part of the European Commission website. The header includes the European Commission logo, the text 'Funding & tender opportunities' and 'Single Electronic Data Interchange Area (SEDIA)', and a language selector set to 'English'. A navigation bar contains links for 'SEARCH FUNDING & TENDERS', 'HOW TO PARTICIPATE', 'PROJECTS & RESULTS', 'WORK AS AN EXPERT', and 'SUPPORT'. Below the navigation bar, the page title is 'Lump sum funding in Horizon Europe'. On the left, there is a sidebar menu with options: 'Overview', 'Guidance', 'Events', 'Opportunities', and 'Background'. The main content area features 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 explanatory text: 'This page brings together all information on lump sum funding in Horizon Europe. It is updated regularly to provide the latest state of play. Horizon Europe uses lump sum funding to reduce administration and financial errors. Lump sums make the programme simpler by removing the need to report actual costs. This means easier access to the programme, especially for small organisations and newcomers, who often lack the experience and capacity to cope with the complex rules for actual costs. Lump sums are defined up-front and fixed in the grant agreement. They are paid upon completion of the activities in work packages. Beyond that, the planning, evaluation, and execution of projects does not change much. In particular, the payment of lump sums is not dependent on successful outcomes (which are never certain in research) and follows the standard payment schedule. Lump sum projects enjoy the same degree of flexibility, and their performance is judged by the same standards.'

- Portal Español HE (información y eventos): <http://www.HorizonteEuropa.es>
- NCPs HE: <https://www.horizonteeuropa.es/listado-ncps>

Aspectos Legales y Financieros



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¡Gracias por
su atención!



M^a Carmen Bello
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