

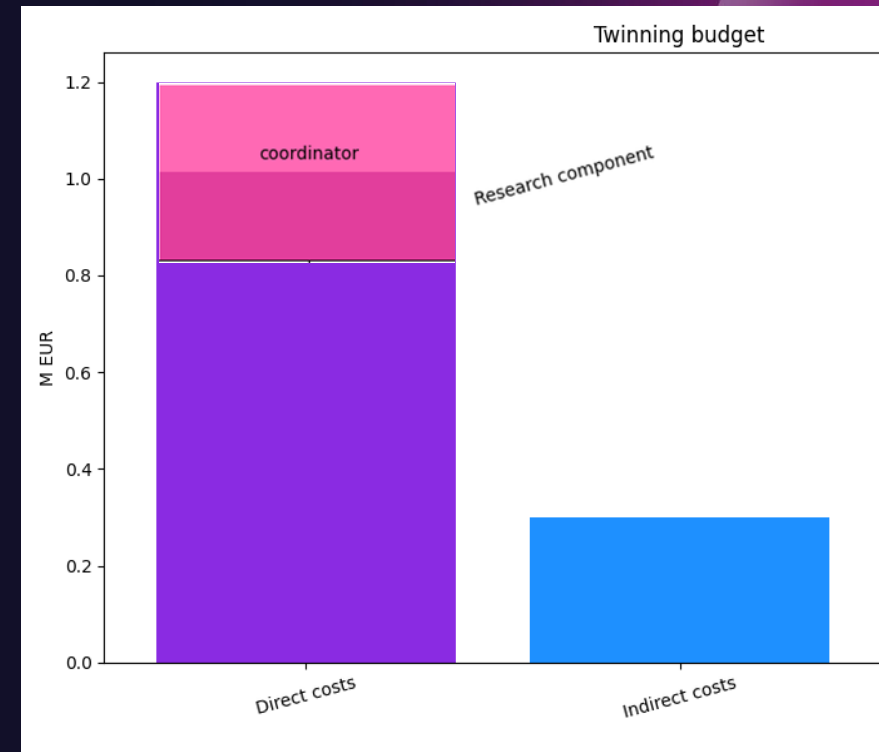
# Twinning budget: the Lump Sum approach



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# Most important numbers

- **Twinning call budget: €264,500,000 (2026+2027 budget)**
- **single project budget: €800,000 to €1,500,000**
- **25% indirect costs**
- **Max. 30% research component**
- **50% of research component belongs to the coordinator**
- **80%\* of prefinancing payment**
- **100% funding rate for eligible costs for all beneficiaries**



\*Mutual Insurance Mechanism (MIM) amount deducted)

# AGA – Annotated Grant Agreement

## Lump Sum MGA



**Pp. 16, 34 - 121**



## The topic **HORIZON-WIDERA-2026-02-WIDENING-01**, is a Lump sums funding scheme. What does this mean?

*Horizon Europe uses lump sum funding to reduce administration and financial errors removing the need to report actual costs. Lump sums grants are defined up-front: at proposal stage the beneficiaries will have to present a detailed description of the project costs per each work package. As the lump sum must be an approximation of the costs actually incurred, the costs included in this detailed budget table must comply with the basic eligibility conditions for EU actual cost grants. If the budget table contains ineligible costs, the grants may be reduced (even later on during implementation of the project or after they end).*

*After evaluation and grant agreement preparation the lump sums are fixed in the grant agreement and will be paid according to the level of completion of each work package at the end of each reporting period. Twinning actions have one reporting period at the end of the project.*

*More information about the Lump Sums can be found in the [lump sum page](#) and in the [lump sum model grant agreement](#).*

# Lump Sum in Twinning projects

In Twinning projects, only one reporting period applies.

Therefore:

- ✓ the consortium receives 80%\* of the project budget as a pre-financing payment at the start of its implementation, and
- ✓ there is no need to divide the work packages.

\*Mutual Insurance Mechanism (MIM) amount deducted)

# Lump Sum

## ***How to manage your lump sum grants:***

[https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/how-to-manage-your-lump-sum-grants\\_en.pdf](https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/how-to-manage-your-lump-sum-grants_en.pdf)

## ***How to evaluate lump sum proposals: Get started:***

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/support/videos/support/ENtaZpfBtuc>

## ***How to evaluate lump sum proposals: Detailed budget table:***

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/support/videos/support/saAgzqLG5mo>

## ***Horizon Dashboard for Lump Sum Evaluations:***

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/support/videos/support/PTcPc8qno1E>

Videos: <https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/support/videos/support>

# What to fill in the budget tables?

## A. Direct personnel costs

### A1. Employees or equivalent

Senior Scientists (or equivalent in the private sector)

Junior Scientists (or equivalent in the private sector)

Technical Personnel (or equivalent in the private sector)

Administrative Personnel (or equivalent in the private sector)

Others

### A2. Natural Persons under direct contract **Doubtful**

### A3. Seconded Persons **Doubtful**

### A4. SME owners and natural persons beneficiaries

## B. Direct subcontracting costs **Doubtful**

# What to fill in the budget tables?

## C. Direct purchase costs

### C1. Travel and subsistence

### C2. Equipment

Equipment **in 30% for research**

Infrastructure **Ineligible**

Other assets **Ineligible**

### C3. Other goods, works and services

Consumables **in 30% for research**

Services for meetings, seminars

Services for dissemination activities (including website)

Publication fees

Other (shipment, insurance, translation etc.)

## D. Other costs categories

**D1. Financial support to third parties (if applicable in the topic specific conditions) **Ineligible****

**D2. Internally invoiced goods and services **Doubtful****

**D3. Transnational access to research structure unit costs (if mentioned as eligible in the topic specific conditions) **Ineligible****

**D4. Virtual access to research structure unit costs (if mentioned as eligible in the topic specific conditions) **Ineligible****

**D5. PCP/PPI procurement costs (if mentioned as eligible in the topic specific conditions) **Ineligible****

# Budget: ineligible costs

As specified in the Work Programme for grants awarded under Twinning, the following cost categories will be considered ineligible:

- infrastructure costs;
- large equipment.

# Budget tables: PART A

< Participants & contacts

Budget

Ethics & Security >

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Validate form

Save form

Save & exit form

## Administrative forms

Proposal ID **SEP-211301160**

Acronym **Twinning**

## 3 - Budget

No	Name of Beneficiary	Country	Role	Requested grant amount
1	Ncbr	PL	Coordinator	
	Total			

# Budget tables: PART B

**Table 3.1f: Summary of staff effort**

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

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

# Budget tables: PART B

**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
<b>Subcontracting</b>		


**Table 3.1h: 'Purchase costs' items (major equipment costs)**

Please provide details on the need for equipment costs, if they exceed 15% of the personnel costs for that participant (according to the budget table in proposal part A).

Participant Number/Short Name		
	Cost (€)	Justification
<b>Equipment</b>		

# Detailed budget table

B10    The only currency used in this workbook is EURO.

A	B	C	D	E				
1								
2	<b>Horizon Europe Programme</b>							
3	Detailed lump sum budget							
4			<b>Generate the Excel file in macro-free format Ready for the online submission system</b>					
5	Version 3.4 (applicable to topics with opening date from 15 August 2025)							
6	<b>Instructions</b>							
7	<b>Go to Beneficiaries and Affiliated Entities list</b>	<i>! Double click buttons !</i>	<b>Go to Work packages list</b>					
8	<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>You <b>must not change the structure</b> of this workbook (e.g. do not add, remove or modify rows, columns or tabs).</p> <p>Comprehensive guidance and background on <a href="#">lump sum funding under Horizon Europe</a> is available on the Funding &amp; Tenders Portal. To get started, we recommend to read the guide <a href="#">Lump sum funding – what do I need to know</a>. This includes details on how to complete this Excel workbook. The weblinks are provided in column E.</p> <p>We recommend using Excel 2013 (Windows) / Excel 2016 (Mac OS) or more recent.</p>				<a href="#">Lump sum funding under Horizon Europe</a>			
9					<b>AL INSTRUCTIONS</b>			

Instructions    BE list    WP list    Lump sum breakdown    Person-months overview    Summary per WP    BE1    Depreciation cos ...

# Detailed budget table

List of beneficiaries (BE) and affiliated entities (AE)						Add BE	Delete OLD_BEx backup sheets	Apply changes
BE/AE nr	Role	BE/AE name	Acronym	Country	Funding rate			
BE1	Coordinator	BE1 name	BE1 acronym	Belgium (BE)	100%		Add AE to BE1	00000001-0001-0001

List of Work Packages		Add WP	! Double click buttons !	Apply changes
WP number	WP name			
WP1	WP1 name			

ESTIMATED BREAKDOWN OF THE LUMP SUM			
BENEFICIARIES \ WORK PACKAGES	WP1 WP1 name	Total	Pct %
BE1: BE1 name	0,00	0,00	
<b>Total:</b>	<b>0,00</b>	<b>0,00</b>	
<b>Percentage:</b>			

TOTAL PERSON-MONTHS			
BENEFICIARIES \ WORK PACKAGES	WP1 WP1 name	Total	Pct %
BE1: BE1 name	0,00	0,00	
<b>Total:</b>	<b>0,00</b>	<b>0,00</b>	
<b>Percentage:</b>			

# Detailed budget table

SUM OF ALL BENEFICIARIES (including AFFILIATED ENTITIES) FOR ALL THE WORK PACKAGES			
COST CATEGORY	ALL BENEFICIARIES (with affiliated entities)		TOTAL COSTS
	ITEMS (TOTAL)	AVERAGE COST PER ITEM	
<b>COSTS WORK PACKAGE 1: WP1 name</b>			
<b>A. DIRECT PERSONNEL COSTS</b>			
<b>A.1 Employees (or equivalent)</b>			
SENIOR SCIENTISTS (or equivalent in the private sector)	0,0		0,00
JUNIOR SCIENTISTS (or equivalent in the private sector)	0,0		0,00
TECHNICAL PERSONNEL (or equivalent in the private sector)	0,0		0,00
ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)	0,0		0,00
OTHERS	0,0		0,00
<b>A.2 Natural Persons under direct contract</b>	0,0		0,00
<b>A.3 Seconded Persons</b>	0,0		0,00
<b>A.4 SME owners and natural person beneficiaries</b>	0,0		0,00
<b>B. DIRECT SUBCONTRACTING COSTS</b>			
	0,0		0,00
<b>C. DIRECT PURCHASE COSTS</b>			
<b>C.1 Travel and subsistence</b>			
	0,0		0,00
<b>C.2 Equipment (complete 'Depreciation cost' sheet)</b>			
Equipment	0,0		0,00
Infrastructure	0,0		0,00
Other assets	0,0		0,00
<b>C.3 Other goods, works and services</b>			
Consumables	0,0		0,00
Services for meetings, seminars	0,0		0,00
Services for dissemination activities (including website)	0,0		0,00
Publication fees	0,0		0,00
Other (shipment, insurance, translation, etc.)	0,0		0,00
<b>D. OTHER COST CATEGORIES</b>			
D.1 Financial support to third parties (if applicable in the topic specific conditions)	0,0		0,00
D.2 Internally invoiced goods and services	0,0		0,00
D.3 Transnational access to research infrastructure unit costs (if required in the topic specific conditions)	0,0		0,00
D.4 Virtual access to research infrastructure unit costs (if required in the topic specific conditions)	0,0		0,00
D.5 PCP/PPJ procurement costs (if mentioned as eligible in the topic specific conditions)	0,0		0,00
<b>TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A+C)</b>			0,00
<b>TOTAL DIRECT COSTS (A+B+C+D)</b>			0,00
<b>E. INDIRECT COSTS (25% * (A+C))</b>			0,00
<b>F. TOTAL COSTS (A+B+C+D+E)</b>			0,00

# Detailed budget table

Coordinator: BE1 - BUDGET SHEET		View Summary	
		BE1 name	
COST CATEGORY	ITEMS	COST PER ITEM	BE TOTAL COSTS
<b>COSTS WORK PACKAGE 1: WP1 name</b>			
<b>A. DIRECT PERSONNEL COSTS</b>			
<b>A.1 Employees (or equivalent)</b>			
SENIOR SCIENTISTS (or equivalent in the private sector)			0,00
JUNIOR SCIENTISTS (or equivalent in the private sector)			0,00
TECHNICAL PERSONNEL (or equivalent in the private sector)			0,00
ADMINISTRATIVE PERSONNEL (or equivalent in the private sector)			0,00
OTHERS			0,00
<b>A.2 Natural Persons under direct contract</b>			
<b>A.3 Seconded Persons</b>			
<b>A.4 SME owners and natural person beneficiaries</b>			
		8745,40	0,00
<b>B. DIRECT SUBCONTRACTING COSTS</b>			
<b>C. DIRECT PURCHASE COSTS</b>			
<b>C.1 Travel and subsistence</b>			
<b>C.2 Equipment (complete 'Depreciation costs' sheet)</b>			
Equipment			0,00
Infrastructure			0,00
Other assets			0,00
<b>C.3 Other goods, works and services</b>			
Consumables			0,00
Services for meetings, seminars			0,00
Services for dissemination activities (including website)			0,00
Publication fees			0,00
Other (shipment, insurance, translation, etc.)			0,00
<b>D. OTHER COST CATEGORIES</b>			
<b>D.1 Financial support to third parties (if applicable in the topic specific conditions)</b>			
<b>D.2 Internally invoiced goods and services</b>			
<b>D.3 Transnational access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions)</b>			
<b>D.4 Virtual access to research infrastructure unit costs (if mentioned as eligible in the topic specific conditions)</b>			
<b>D.5 PCP/PPI procurement costs (if mentioned as eligible in the topic specific conditions)</b>			
<b>TOTAL DIRECT PERSONNEL COSTS AND PURCHASE COSTS (A+C)</b>			
<b>TOTAL DIRECT COSTS (A+B+C+D)</b>			
<b>E. INDIRECT COSTS (25% * (A+C))</b>			

# Detailed budget table

## TOOL: DEPRECIATION COSTS LIST

<i>BE nr</i>	<i>Beneficiary name</i>	<i>WP nr</i>	<i>Work Package name</i>	<i>Resource type</i>	<i>Short name of the investments</i>	<i>Date of purchase (real or planned date of purchase)</i>	<i>Purchase cost</i>	<i>% used for the project</i>	<i>% of useful life of the equipment in the project</i>	<i>Charged depreciation costs per investment</i>
										€ -

### Any comments

<i>nr</i>	<i>BE ref</i>	<i>WP ref</i>	<i>Comments</i>

# Personnel Costs in Twinning

Horizontal 215-days ceiling — In case of work on multiple actions per year, the total number of day-equivalents declared across EU grants for the person can NOT be higher than 215 per calendar year (or the corresponding pro-rata by multiplying 215 with the working time factor), to avoid double-funding of personnel cost.

**Example:** In the reporting period from 01/07/2022 to 31/12/2023 the horizontal ceiling per year for a 50% part-time employee hired on 01/08/2022 would be: –  
2022:  $(215/12 \times 5 \text{ [months employed in the RP]}) \times 0,5 \text{ [part-time]} = 45 \text{ [rounded]}$  –  
2023:  $(215/12 \times 12) \times 0,5 = 107,5$

*Under the topic HORIZON-WIDERA-2026-02-WIDENING-01, can staff be recruited for the Twinning action?*

*Twining is not aimed at hiring new researchers of any category, solely for the duration of the project, as one of the Twinning's main objectives is to focus on raising the research profile of the **existing staff** of the coordinating institution from the widening country. Coordinating institutes should consider the benefits to their institute beyond the duration of the project.*

***Details: ID 82078 Published on 08/01/2026 10:15***

*Under the topic HORIZON-WIDERA-2026-02-WIDENING-01, is it possible to include persons (who are not employees) as collaborators in the Twinning programme?*

*Yes, it is possible. It is expected that the consortium possesses the operational capacity to carry out the activities described in the proposal. However, there is the possibility of inviting other professionals to carry out some specific activities described in the proposal. This could take the form of e.g. subcontracting, seconded personnel, a service or an in kind contribution. Therefore, the reason why this expertise cannot be provided by the internationally-leading (advanced) partners should be well justified in the proposal.*

***Details ID 82076 Published on 08/01/2026 10:16 Status Active***

*Under the topic HORIZON-WIDERA-2026-02-WIDENING-01, in case several beneficiaries organise jointly seminars or summer schools, is it possible to get financing for those that are involved in their organization?*

*Yes, these costs can be included in the budget table of the lump sum application template. It must be ensured that there is no double funding as the same costs cannot be financed twice by the EU budget.*

***Details ID 82077 Published on 08/01/2026 10:15***

# Budget: Eligible costs

The general principle applicable to projects under the Horizon Europe programme is that beneficiaries must have the appropriate resources to carry out the action. However, if necessary for the implementation of the action, beneficiaries may make use of in-kind contributions, including seconded personnel provided by third parties, subject to the rules set out in the AGA.

Training may be subcontracted to an expert who is a third party, in accordance with the rules laid down in the AGA. Alternatively, the travel costs and related subsistence allowances of a third-party expert may be eligible, as explained in the AGA Annotated Grant Agreement section titled “Travel costs and related subsistence allowances”.

# Budget: Eligible costs

Inviting professors from institutions that are not consortium partners may be considered subcontracting, since the advanced partner is expected to have the necessary capacity to provide internal expertise. Therefore, such involvement is allowed only on a small scale and only when the expertise cannot be provided by the internationally leading (advanced) partners.

In the case of short visits or events involving external individuals that are beneficial for the action, and which form part of the project's "philosophy" of openness, these costs may be accepted under other direct costs—provided that they are well justified in Annex 1.

The general rule applicable to Horizon Europe projects is that beneficiaries must have the appropriate resources to carry out the action. However, if necessary for the implementation of the action, subcontracting is permitted. Subcontracting may only cover a limited part of the action. The term "limited part of the action" is not predefined, but core tasks/activities of the project must not be subcontracted.

*Under the topic HORIZON-WIDERA-2026-02-WIDENING-01, is it possible to recruit Master or PhD students?*

*Twinning does not aim to fund Master or PhD programmes and should not be used as a vehicle for increasing the population of Master or PhD students. However, while costs linked to master students will be considered ineligible, PhD students' participation in Twinning is possible. Costs of PhD students that work for the beneficiary can be accepted, if the agreement is work-oriented (not training-oriented, i.e. not aimed at helping the student to acquire professional skills). PhD agreements will be considered work-oriented. However, time for training, if any, may NOT be charged to the action. Fellowships/scholarships/stipends can be charged to the action (as personnel costs), if they fulfil the conditions set out in Article 6 of the AGA, and in particular:*

- the remuneration complies with the applicable national law on taxes, labour and social security;*
- the assignment of tasks respects the laws in force in the country of the beneficiary;*
- the students have the necessary qualifications to carry out the tasks allocated to them under the action.*

**Details: ID 82074 Published on 08/01/2026 10:18**

# Budget: Eligible costs

## COSTS OF THE ADMINISTRATIVE PERSONEL

In brief:

P/Ms are assigned and personnel costs are planned as direct project costs for administrative, managerial, and technical staff supporting R&I activities and capacities in their organisations (e.g., data stewards, research managers and administrators, research infrastructure operators, knowledge valorisation officers, project coordinators and managers etc.).

**NB: administrative staff with a purely administrative role (e.g., accountants, HR officers [not relevant for Teaming for Excellence and ERA Chairs], office workers, economic services, drivers, cleaners etc.) are not considered to be actively involved in the R&I activities management of the organisation. Therefore, they are not eligible for P/Ms and personal costs from the direct project costs part.**

# Budget: Eligible costs

## PURCHASE COSTS:

- ✓ Travel costs, accommodation costs and subsistence costs (real costs according to the beneficiaries' accounting practice)
- ✓ Equipment costs: only a small equipment in projects where small research projects are permitted); depreciation costs.

**Small equipment:** Only "small equipment" is allowed in CSA-type of projects. It is defined by such an answer from the EC: „There is no formal definition as to what is considered "small equipment" or "large equipment". It will depend on the asset/depreciation policies of the organisation itself, in line with applicable international accounting standards”.

- ✓ costs for consumables and supplies (e.g. raw materials)

Research WP: consumables, equipment, personal costs (not exceeding the respective 30% of the total budget)

*Under the topic HORIZON-WIDERA-2026-02-WIDENING-01, is it possible to allocate part of the budget to research activities despite being a CSA. How should this research component be justified?*

*Applicants should be aware of the specific conditions and limitations relative to the research component explained in the Work Programme. There is no obligation to include a research component, however if the proposal contains one, it should be presented in Work Package 1 (WP1) entitled 'Research component' to be described among the other work packages in (Part B), Table 3.1b "Work package description".*

***Details ID 82073 Published on 08/01/2026 10:18***

**Under the topic HORIZON-WIDERA-2026-02-WIDENING-01, what is the ideal ratio of budget allocated to the advanced institutions compared to the coordinator from the Widening Country?**

*The project objectives must be in line with the objectives of Twinning which are focused towards strengthening the coordinating institution and its' staff in the Widening country. It would therefore be understandable if a good part of the resources would be dedicated to the widening countries and if the proposed project contains a research component, **50% of the budget dedicated to this component must be allocated to the the coordinator.***

*However, there is no ideal ratio regarding the allocation of funding between the advanced institutions and the coordinator in the Widening country. The allocation of funding and other resources is instrumental to the achievement of the project objectives and must be distributed in a way that it maximized the expected impact. Also, resources should be matched and reflect the effort described in the proposal. The participating entities should ensure that the remuneration complies with the applicable national law on taxes, labour and social security (see [Charter and Code](#)).*

*Under the topic HORIZON-WIDERA-2026-02-WIDENING-01, are ongoing ERA Chairs, Teaming 2 projects or other schemes compatible with funding under Twinning in order to cover for complementary widening activities?*

*Yes, that is possible, however double funding is not allowed, so it should be clear which costs will be covered by which project and the complementarity between the actions needs to be clearly outlined in the Twinning proposal.*

***Details ID 82080 Published on 08/01/2026 10:14***

# Changes in the proposal format - budget

## (Topic updates, 16 February 2026)

- If your lump sum budget contains any cost items in cost category C and/or D, please make sure to justify these items in the 'Any comments' sheet of the Excel detailed lump sum budget table.
- The reason is that we simplified the proposal template, removing this information from Part B and bringing it closer to the relevant budget items.
- Specifically, you must include justification in the 'Any comments' sheet if you are in any of the following situations:
- If the sum of the costs for 'travel and subsistence', 'equipment', and 'other goods, works and services' (i.e. the purchase costs) exceeds 15% of the personnel costs for a participant. If this is the case, justify the most expensive cost item(s) up to the level that the remaining costs are below 15% of personnel costs.
- If other cost categories (e.g.: internally invoiced goods and services) are used.
- If in-kind contributions are used (non-financial resources made available free of charge by third parties, which must be included as direct costs in the corresponding cost category, e.g.: personnel costs or purchase costs for equipment).

# Our explanations and advice:

- The 30% budget cap in new Twinnings does not apply to all trainings, but only to trainings linked to research and innovation which advances the state of the art.
- It was already visible for Widening projects evaluators that in quite a few cases there were research costs hidden across work packages via 'trainings' (e.g. training through scientific experiments linked to the research component).
- There are too many recruitments in Widening projects which are organized only for the project implementation (postdocs, part-time researchers etc.). So, GD RTD stresses again that any recruitments carried out should be for the benefit of the Widening institution and go beyond the duration of the Widening project. Otherwise, it is difficult to see how are the best practice/ knowledge/ know-how kept in the Widening Institute once the project has ended.
- It is important to remember that the main objective of Widening is not to carry out research but really to focus on enhancing networking activities between Widening institutes and leading international institutes at EU level ensuring an exchange of best practice, raising the research profile of the institute and its staff in particular, strengthening the research management and administration skills.

# Q&A

# Thank you for your attention!

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