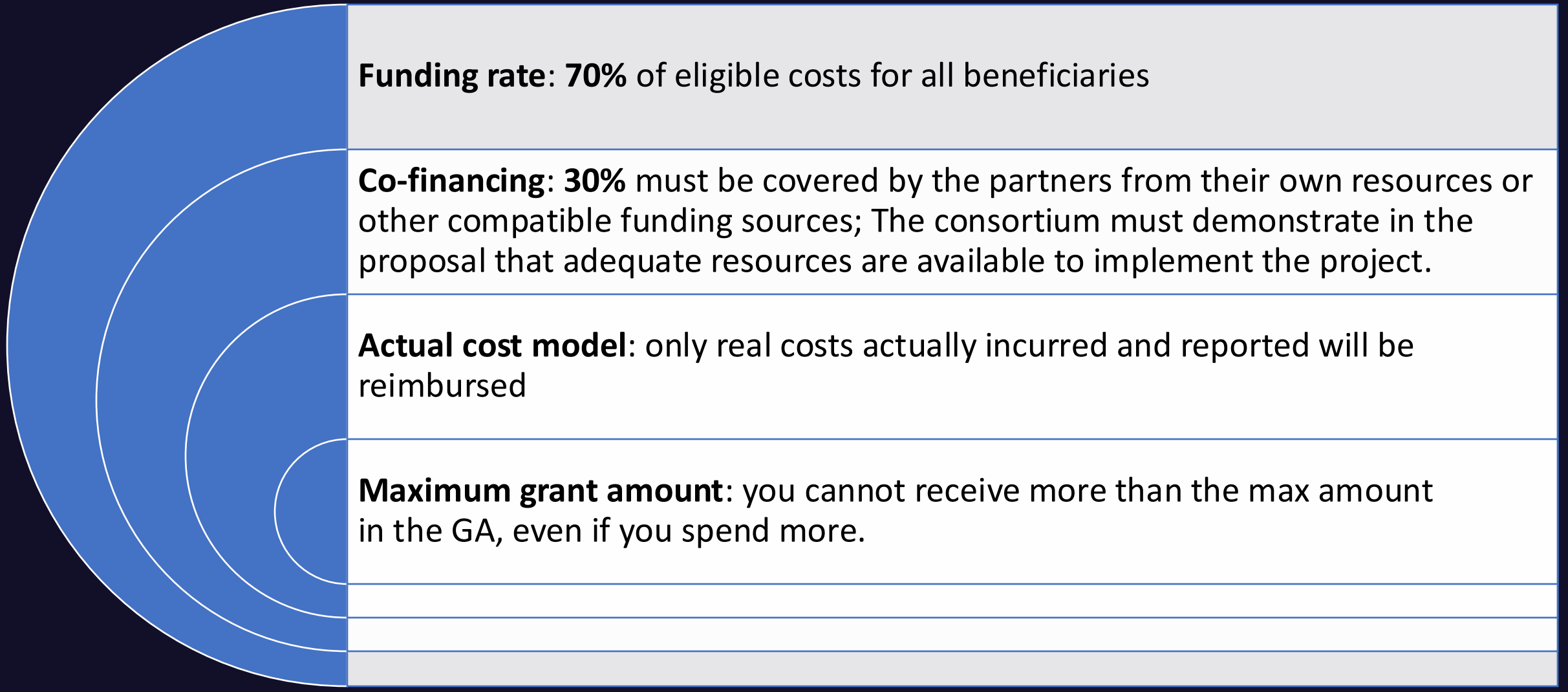
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Project Budget:
eligible costs
in the Excellence Hubs project

Widening: Excellence Hubs
(HORIZON-WIDERA-2027-04-WIDENING-01)

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Main Budget Rules



Funding rate: **70%** of eligible costs for all beneficiaries

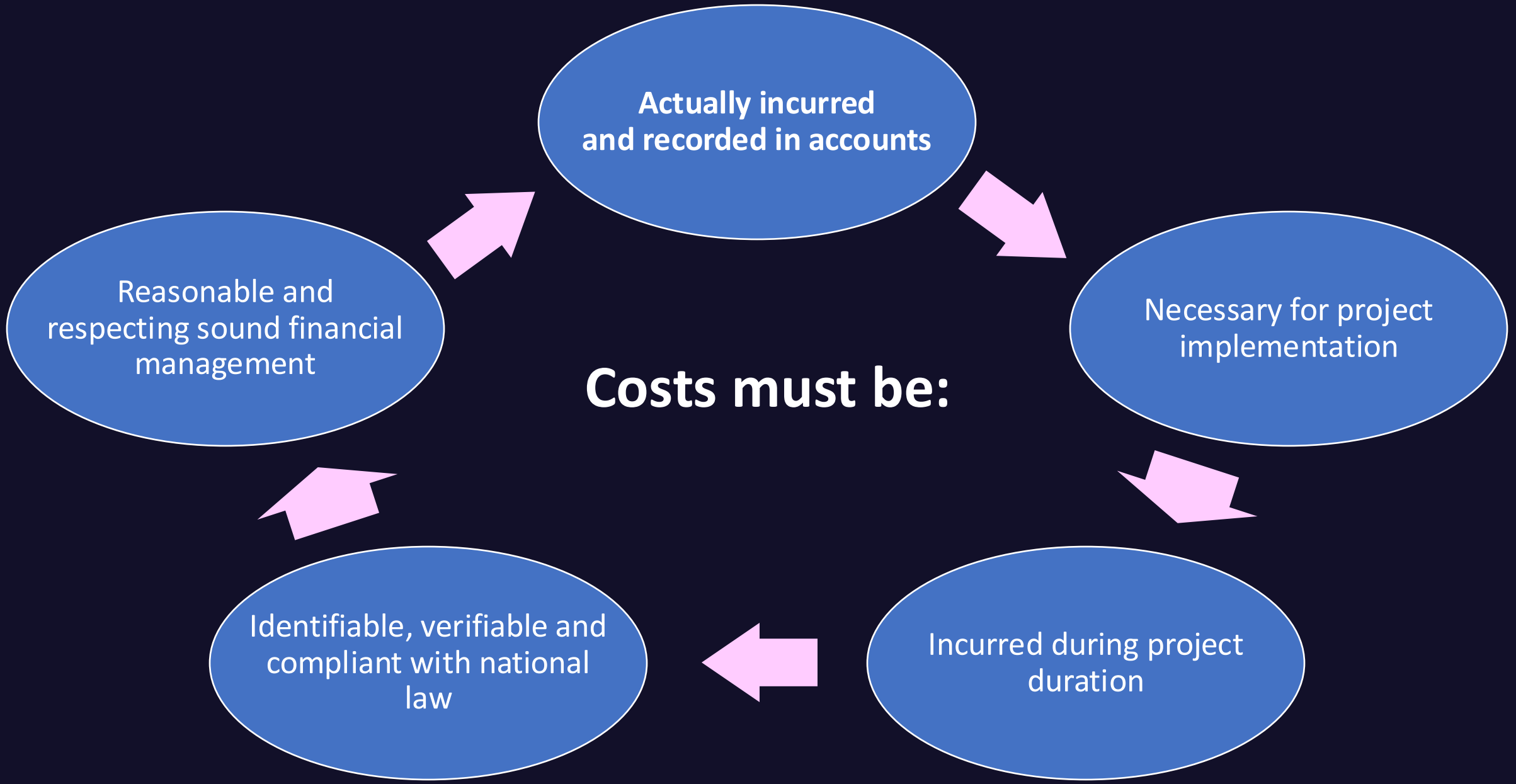
Co-financing: **30%** must be covered by the partners from their own resources or other compatible funding sources; The consortium must demonstrate in the proposal that adequate resources are available to implement the project.

Actual cost model: only real costs actually incurred and reported will be reimbursed

Maximum grant amount: you cannot receive more than the max amount in the GA, even if you spend more.

General eligibility conditions Art.6.1 HE MGA

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Eligible Cost Categories Art.6.2 HE MGA

A. Personnel costs

B. Subcontracting

C. Purchase costs (travel, equipment depreciation, goods and services)

D. Other cost categories (if applicable)

E. Indirect costs (**25%** flat rate)

Personnel Costs (Art. 6.2.A HE MGA)



Eligible personnel costs:

- A.1 Employees working under an employment contract,
- A.2 Persons with direct contracts equivalent to employment contracts,
- A.3 Seconded personnel working under the beneficiary's instructions,
- A.4 SME owners and natural persons without a salary (special unit cost rules).



Key requirements:

- The person must work on project tasks,
- The time charged must be supported by reliable records (time records where required),
- Costs must be calculated according to Horizon Europe rules and the beneficiary's usual accounting practices (**215 days** per person per year),
- Only the time actually worked on the project can be charged.

Subcontracting (Art. 6.2.B HE MGA):

- For action task that you cannot do yourself - eg. developing a complex digital platform, external evaluation, video production
- Must be limited , justified in the proposal and awarded on the best value for money
- Subcontrating between consortium partners is not allowed
- No 25% indirect costs are calculated on subcontracting

Purchase costs (Art. 6.2.C HE MGA)

C1. Travel and subsistence:	• Travel costs • Acomodation costs • Subsistence cost
C2. Equipment:	• Depreciation costs
C3. Goods, works and services:	• Consumables and supplies • Dissemination, communication and event organisation services • Audit and CFS (Certificate on Financial Statements) costs • Translation, printing, software licences.

Other Cost Categories (Art. 6.2.D HE MGA)

Financial Support to Third Parties (FSTP)

Internal invoices:
Cost charged internally from one department to another of the same beneficiary, but only if you have a defined cost accounting method.

Financial Support to Third Parties (FSTP)

- Used to support SMEs and start-ups through cascade funding,
- Must be explicitly foreseen in the Grant Agreement,
- Maximum grant per recipient: **€60,000,**
- Selection process must be transparent, non-discriminatory and well documented,
- FSTP activities must contribute to the objectives of the Excellence Hub,
- FSTP activities should not become the dominant part of the action.

Indirect costs:

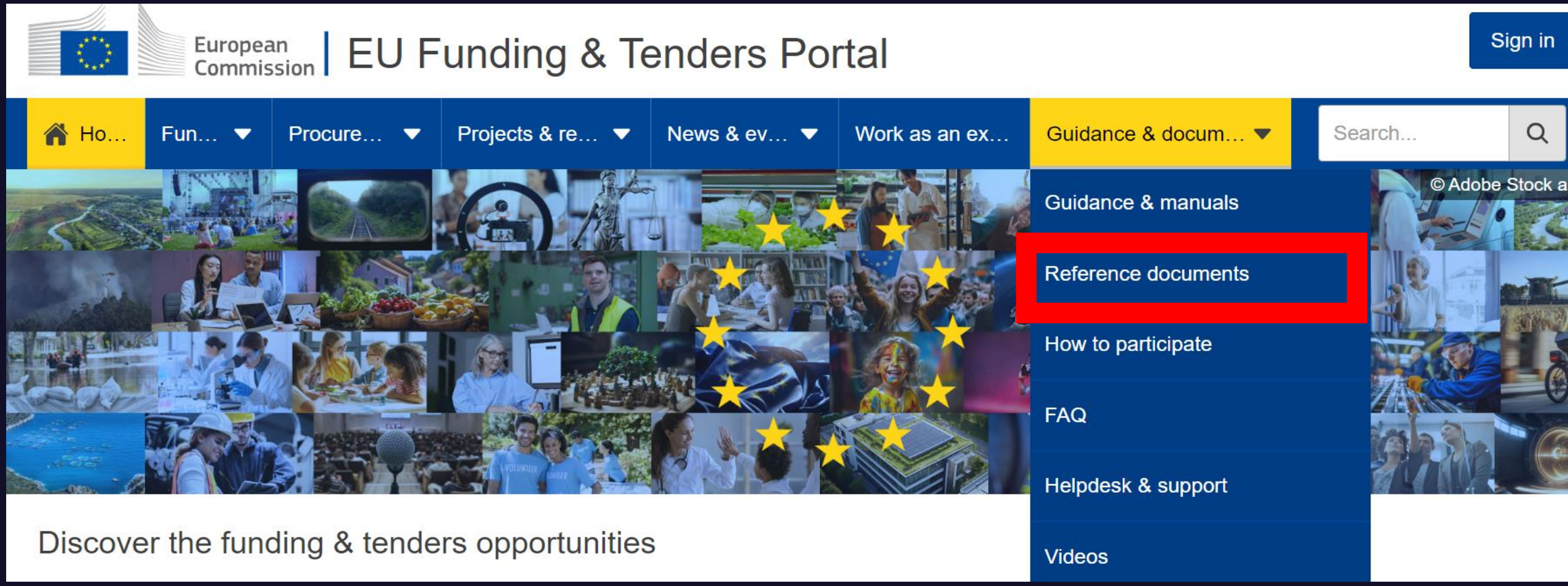
Flat rate of 25% of total direct costs,
excluding:
subcontracting, FSTP,
internal invoices



During audits accounting documentation is necessary only for direct costs.
Indirect costs will not be checked because they are declared using a flat-rate.

Funding&Tenders Portal
https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/home

Annotated Model Grant Agreement
https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf



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Thank you for your attention!