HOW TO CALCULATE A BUDGET
• Why is the calculation of the budget important?

• What information do you need?

• Where could you find the information and who could help you?

• How does it work?

• What if the project is funded?
WHY IS THE PROJECT BUDGET IMPORTANT?

**AT PROPOSAL STAGE**

The preparation of the budget comes together with the description of the project objectives and activities.

Usually the coherence of the budget with the proposal and its appropriateness are evaluated. A brief description is needed to justify the costs inserted. The reviewers can determine if sufficient funds are being requested to successfully complete the project and if the costs are reasonable given the scope of work.

**PROJECT MANAGEMENT**

The project must be feasible: a full analysis of the expected research costs is needed, also considering the Programme guidelines and the internal rules of your Host Institution.

In case the proposal is retained for funding, the budget will become part of the contract/act signed (estimation/obligation). The Sponsor will determine the max grant amount.
What information do you need?

**Guidelines**

Become familiar with the financial rules listed in the documentation of the call and with the internal rules of your University.

**Check**

Read the documentation of the Call (Call text, Guide for Applicants etc., and the Model Grant Agreement/Contract if available) – talk to your Research office.

- Criteria for eligible/ineligible costs – Eligible/ineligible activities
- Cost categories foreseen (Personnel, travel etc.).
- Distinction between direct and indirect costs.
- If and how indirect costs are calculated and reimbursed.
- Reimbursement rate (e.g. 100% or less? If less how can you cover the difference?).
- The max amount of Contribution you can ask for and the max duration of the project.
- Particular restrictions.
- How is the Sponsor managing payments (is a prefinancing foreseen?).
You should know the objectives, the activities foreseen, your role and commitment in the project as indicated in the work plan.

Carefully think about the activities you will have to do and what you will need to carry them out to achieve the project results.

If you are a partner of a collaborative project (e.g. a H2020 Research and Innovation Action), the coordinator usually gives you a range within which you can calculate the budget.

**How is this range calculated?**

Average person/months costs of each partner * person months foreseen in the workplan + other direct costs for each WP estimation + indirect costs).

Then each partner calculates its own budget trying to follow this range. If that is not possible, the partner should negotiate its budget with the coordinator.
HOW DOES IT WORK?

BUDGET CALCULATION

Partner X

WP1
Tasks 1, 2, 3...

WP2
Tasks 1, 2, 3...

WP3
Tasks 1, 2, 3...

WP4
Tasks 1, 2, 3...

WP5
Tasks 1, 2, 3...

Resources needed (considering the call and the internal rules)

- Personnel
  - Internal and/or to be recruited?
  - How many people, profile, how long?

- Consumables
  - What? How many?

- Equipment
  - What? Depreciation? % of use?

- Travel and subsistence
  - Project meetings, Conferences, visit at research sites etc..

- Other
  - Publications in open access, other dissemination activities, IPR costs etc...

- Sub-contracts
  - External consultancy for certain action tasks.

- Indirect costs
  - Check if it is eligible and how it is calculated and reimbursed and what costs are here inserted.
**WHO COULD HELP YOU?**

**RESEARCH OFFICER**
Contact the Research Office of your University to ask for help in calculating the budget and to better understand:
- the Financial Rules of the Call;
- the internal financial rules and procedures at your University.

**HELP DESK NCP**
Together with the Research Office of your University you might contact the help desk of the Programme or the National Contact point if it exists (e.g. Horizon 2020, Creative Europe etc..).

**PROJECT COORDINATOR**
In case you participate as partner to a collaborative project (e.g. H2020 RIA), keep in contact with the coordinator always together with the Research Office.
WHERE DO YOU HAVE TO INDICATE THE BUDGET?

Remember to fill in the template related to the budget in order to ask for a contribution.

Give the justifications, explanations and/or supporting documents required.

THE PROPOSAL

SOME EXAMPLES
The call text:
«Il contributo massimo assegnato non potrà superare i 25.000 euro annui lordi onnicomprensivi di ritenute di legge, oneri previdenziali e spese di viaggio e alloggio».

The template:

**SCHEDA DELLE SPESE**

<table>
<thead>
<tr>
<th></th>
<th>quantità</th>
<th>valori in euro</th>
</tr>
</thead>
<tbody>
<tr>
<td>Borsa/assegno/contratto di ricerca per il giovane post-doc</td>
<td>totale spese</td>
<td></td>
</tr>
<tr>
<td>Descrizione analitica delle spese</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Altre risorse umane</td>
<td>totale spese</td>
<td></td>
</tr>
<tr>
<td>Descrizione analitica delle spese</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Materiali e beni di consumo, attrezzature</td>
<td>totale spese</td>
<td></td>
</tr>
<tr>
<td>Descrizione analitica delle spese</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Comunicazione e divulgazione</td>
<td>totale spese</td>
<td></td>
</tr>
<tr>
<td>Descrizione analitica delle spese</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Totale delle spese del progetto</td>
<td>totale spese</td>
<td></td>
</tr>
</tbody>
</table>

**SCHEDA DELLE ENTRATE**

<table>
<thead>
<tr>
<th></th>
<th>quantità</th>
<th>valori in euro</th>
</tr>
</thead>
<tbody>
<tr>
<td>Risorse della rete proponente</td>
<td>totale entrate</td>
<td></td>
</tr>
<tr>
<td>Risorse economiche messe a disposizione dalla realtà ospitante</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Altre risorse messe a disposizione dalla realtà ospitante quantificabili ed imputabili al progetto</td>
<td></td>
<td></td>
</tr>
<tr>
<td>specificare le tipologie (logistica, attrezzature, servizi, etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Risorsse economiche messe a disposizione dai partner</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Altre risorse messe a disposizione dai partner quantificabili ed imputabili al progetto</td>
<td></td>
<td></td>
</tr>
<tr>
<td>specificare le tipologie (logistica, attrezzature, servizi, etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Risorse acquisite da terzi</td>
<td>totale entrate</td>
<td></td>
</tr>
<tr>
<td>Contributi economici di enti pubblici</td>
<td></td>
<td></td>
</tr>
<tr>
<td>specificare i contributi di ciascun ente</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Altre risorse messe a disposizione da enti pubblici</td>
<td></td>
<td></td>
</tr>
<tr>
<td>specificare le tipologie (logistica, attrezzature, servizi, etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributi economici di enti privati</td>
<td></td>
<td></td>
</tr>
<tr>
<td>specificare i contributi di ciascun ente</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Altre risorse messe a disposizione da enti privati</td>
<td></td>
<td></td>
</tr>
<tr>
<td>specificare le tipologie (logistica, attrezzature, servizi, etc.)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Contributo richiesto alla Fondazione (entro il limite dei 25.000 euro annui)</td>
<td>totale richiesto</td>
<td></td>
</tr>
</tbody>
</table>

**Evaluation:** 9. congruità delle previsioni di spesa rispetto al programma di attività.
The Guideline: The financial support takes the form of a grant covering 100% of the action’s eligible costs. Applicants are not required to indicate the amount of the estimated EU contribution in the proposal. This will be automatically calculated from the information provided in Part A of the proposal using the rates, allowances and coefficients given in Table 2 of Annex 3 to the Work Programme.

The template:

Evaluation of the Implementation (not the budget): Coherence and effectiveness of the work plan, Appropriateness of the allocation of tasks and resources and Appropriateness of the management structure and procedures, including risk management.
The Guide for Applicants: The maximum grant varies by grant type. An ERC grant can cover up to 100% of the total eligible direct costs of the research plus a contribution towards indirect costs.

The template:

The Evaluation (both based on the full Scientific Proposal):
- To what extent are the proposed timescales and resources necessary and properly justified?
- To what extent does the PI demonstrate the level of commitment to the project necessary for its execution and the willingness to devote a significant amount of time to the project?
The Annotated Model Grant Agreement: 

Eligible/ineligible costs

Costs Categories

Direct Costs / Indirect costs

Reimbursement rate 100% for UniTrento both in RIA e IA
### The template:

#### Research and Innovation actions

<table>
<thead>
<tr>
<th>Participant</th>
<th>Number/Short Name</th>
<th>Total Person-Months per Participant</th>
</tr>
</thead>
<tbody>
<tr>
<td>WPN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>WPN+1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>WPN+2</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Innovation actions

For Stage 1 proposals, only the total requested EU contribution has to be filled in.

### Tables for section 3.4

**Table 3.4a: 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.

<table>
<thead>
<tr>
<th>Participant Number/Short Name</th>
<th>Total Person-Months per Participant</th>
</tr>
</thead>
<tbody>
<tr>
<td>WPN</td>
<td></td>
</tr>
<tr>
<td>WPN+1</td>
<td></td>
</tr>
<tr>
<td>WPN+2</td>
<td></td>
</tr>
</tbody>
</table>

**Table 3.4b: ‘Other direct cost’ items (travel, equipment, other goods and services, large research infrastructure)**

Please complete the table for each participant if the sum of the costs for ‘travel’, ‘equipment’, and ‘goods and services’ exceeds 15% of the personnel costs for that participant (according to the budget table in section 3 of the proposal administrative forms).

<table>
<thead>
<tr>
<th>Participant Number/Short Name</th>
<th>Cost (€)</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Travel</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other goods and services</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Please complete the table below for all participants that would like to declare costs of large research infrastructure under Article 6.2 of the General Model Agreement, irrespective of the percentage of personnel costs. Please indicate (in the justification) if the beneficiary’s methodology for declaring the costs for large research infrastructure has already been positively assessed by the Commission.

<table>
<thead>
<tr>
<th>Participant Number/Short Name</th>
<th>Cost (€)</th>
<th>Justification</th>
</tr>
</thead>
<tbody>
<tr>
<td>Large research infrastructure</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
3. Quality and efficiency of the implementation*

*Note: The following aspects will be taken into account:

- Quality and effectiveness of the work plan, including extent to which the resources assigned to work packages are in line with their objectives and deliverables;
- Appropriateness of the management structures and procedures, including risk and innovation management;
- Complementarity of the participants and extent to which the consortium as whole brings together the necessary expertise;
- Appropriateness of the allocation of tasks, ensuring that all participants have a valid role and adequate resources in the project to fulfil that role.

Comments:

Score 3: Threshold 3/5

Total score (1+2+3)
Threshold 10/15

* Experts will also be asked to assess the operational capacity of applicants to carry out the proposed work.
‘Eligible costs’ are costs that meet the following criteria:

(a) for actual costs:
(i) they must be actually incurred by the beneficiary;
(ii) they must be incurred in the period set out in Article 3, with the exception of costs relating to the submission of the periodic report for the last reporting period and the final report (see Article 20);
(iii) they must be indicated in the estimated budget set out in Annex 2;
(iv) they must be incurred in connection with the action as described in Annex 1 and necessary for its implementation;
(v) they must be identifiable and verifiable, in particular recorded in the beneficiary’s accounts in accordance with the accounting standards applicable in the country where the beneficiary is established and with the beneficiary’s usual cost accounting practices;
(vi) they must comply with the applicable national law on taxes, labour and social security, and
(vii) they must be reasonable, justified and must comply with the principle of sound financial management, in particular regarding economy and efficiency.
‘Ineligible costs’ are:

(a) costs that do not comply with the conditions set out above (Article 6.1 to 6.4), in particular:

(i) costs related to return on capital;
(ii) debt and debt service charges;
(iii) provisions for future losses or debts;
(iv) interest owed;
(v) doubtful debts;
(vi) currency exchange losses;
(vii) bank costs charged by the beneficiary’s bank for transfers from the [Commission][Agency];
(viii) excessive or reckless expenditure;
(ix) deductible VAT;
(x) costs incurred during suspension of the implementation of the action (see Article 49);

(b) costs declared under another EU or Euratom grant (including grants awarded by a Member State and financed by the EU or Euratom budget and grants awarded by bodies other than the [Commission][Agency] for the purpose of implementing the EU or Euratom budget); in particular, indirect costs if the beneficiary is already receiving an operating grant financed by the EU or Euratom budget in the same period [...].
Direct Costs: directly linked to the action implementation and can therefore be attributed to it directly. They must not include any indirect costs
- PERSONNEL
  • INTERNAL (researchers and professors already hired by the University)
  • To be recruited on the project
    • Which type of contract/salary
    • How many person/months
- EQUIPMENT (Depreciation and % of use)
- TRAVEL AND SUBSISTENCE
- OTHER GOODS AND SERVICES
- SUBCONTRACTS

Indirect Costs: not directly linked to the action implementation and therefore cannot be attributed directly to it. In RIA H2020: a 25% fixed flat-rate of the eligible direct costs (minus certain direct eligible costs; see Article 6.2.E of the GA).
The Sponsor indicates the Maximum Grant amount assigned to your project. It cannot NOT be exceeded, it is not the ‘final grant amount’ and is not a ‘price’ due to the beneficiaries.

- Under H2020, the budget foreseen at the proposal stage usually becomes the Annex 2 of the Grant Agreement.

- Under other Funding Programmes there might be a reduction and remodulation that must be approved by the Sponsor.
During the Project:

• Under H2020, the estimated budget breakdown indicated in Annex 2 may be adjusted — without an amendment - by transfers of amounts between beneficiaries, budget categories of costs set out in Annex 2, if the action is implemented as described in Annex 1 (except subcontracts). (Different rules for MSCA actions).

Remember that:

- The max grant amount indicated cannot be exceeded.
- Transfers of budget are allowed (with appropriate justifications,) not of tasks.
- If the budget transfer is due to a significant change in Annex 1, an amendment to the GA is needed. A significant change is a change that affects the technical work (‘action tasks’) of Annex 1.

• Under other Funding programmes: always check which kind of changes can be accepted by the Sponsor and how.
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Staff della Divisione Supporto alla Ricerca Scientifica e Trasferimento Tecnologico
RESEARCH AND TECHNOLOGY TRANSFER OFFICE

WHO WE ARE?

RESEARCH AND TECHNOLOGY TRANSFER OFFICE

Staff della Divisione Supporto alla Ricerca Scientifica e Trasferimento Tecnologico

Vanessa Ravagni (responsabile - Divisione Supporto Ricerca Scientifica e Trasferimento Tecnologico)

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- Simona Scoriliano
- Francesca Tomaselli

Polo Città:
- Claudia Simoni

Polo Collina:
- Laura Faromaster (responsabile - Supporto Ricerca Finanziata Polo Collina)
- Martina Calamusa
- Elena Stilpan

Polo Rovereto:
- Pierangelo Baldo
- Samantha Vichelli

Area Trasferimento Tecnologico

- Lino Giusti
- Claudia Nidasio
- Massimo Bosone
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