



Budgeting in H2020: Difficulties, tools and best practices

Per Inge Andresen

NTNU - Norwegian University of
Science and Technology



Agenda

- Simplification?
- New budget formats – new budget categories
- Changes in existing cost categories
- Personnell costs – Actual vs. unit costs
- Get it right the first time
- Suggestions for best practise

Simplification?

- Reimbursement rates
 - Only two rates
 - RIAs
 - 100% for all beneficiaries and linked third parties
 - IAs
 - 100% for non-profit beneficiaries and linked third parties
 - 70% for other beneficiaries and linked third parties
- Indirect costs
 - Universal flat rate of 25% (of direct costs excl. subcontracting and 3rd party contribution not used on beneficiaries' premises)
- VAT
 - Non-deductible VAT (value added tax) are now eligible costs
- Audits
 - Max 1 audit per partner – at the end of the project
 - Threshold: Total costs excl. flat rates € 325 000 (e.g., excl. indirect costs)

Funding schemes discussed

- RIA / IA / CSA
 - Research and Innovation Actions
 - Innovation Actions
 - Coordination and Support Actions
- ERC Grants
- MSCA
 - Marie Skłodowska-Curie actions



Budget table – (R)IA/CSA proposals

3 - Budget for the proposal



Participant	Country	(A) Direct personnel costs/€	(B) Other direct costs/€	(C) Direct costs of sub- contracting/€	(D) Direct costs of providing financial support to third parties/€	(E) Costs of inkind contributions not used on the beneficiary's premises/€	(F) Indirect Costs / € (=0.25(A+B-E))	(G) Special unit costs covering direct & indirect costs / €	(H) Total estimated eligible costs / € (=A+B+C+D+F +G)	(I) Reimburse- ment rate (%)	(J) Max. grant / € (=H*I)	(K) Requested grant / €
		?	?	?	?	?	?	?	?	?	?	?
NTNU	NO	0	0	0	0	0	0	0	100	0	0	
Total		0	0	0	0	0	0	0		0	0	



Budget table – (R)IA Grant Agreement

print format A4 landscape

MODEL ANNEX 2 FOR GENERAL MGA - MULTI-BENEFICIARY

ESTIMATED BUDGET FOR THE ACTION

ANNEX 2

Estimated eligible* costs (per budget category)												EU contribution			Additional information		
A. Direct personnel costs				B. Direct costs of subcontracting	[C. Direct costs of fin. support]	D. Other direct costs	E. Indirect costs	[F. Costs of ...]			Total costs	Reimbursement rate %	Maximum EU contribution ***	Maximum grant amount	Information for indirect costs :	Information for auditors:	
A.1 Personnel		A.4 SME owners without salary				D.1 Travel		[F.1 Costs of ...]**		[F.2 Costs of ...]**							
A.2 Natural persons under direct contract		A.5 Beneficiaries that are natural persons without salary						D.2 Equipment	Unit €								Unit €
A.3 Seconded persons		[A.6 Personnel for providing access to research infrastructure]		D.3 Other goods and services	Flat-rate €		XX EUR/hour		Unit €								
Form of costs****	Actual	Unit €	XX EUR/hour	Actual	Actual	Actual	20%	No units	Total [h1]	Total [h2]							[j] = (a)+(b)+(c)+(d)+(e)+(f)+(g)-(h.1)-(h.2)
	(a)	Total (b)	No hours	Total (c)	(d)	(e)	(f)	(g)	(h.1)	Total (h2)	(i)	(j)	(k)	(l)	(m)	(n)	Yes/No
Beneficiary 1																	
Linked third party 2a																	
Linked third party 2b																	
-																	
Total Beneficiary 1																	
Beneficiary 2																	
Linked third party 2a																	
Linked third party 2b																	
-																	
Total Beneficiary 2																	
-																	
Total Consortium																	



Budget table – ERC Grants, Part B2

Cost Category		Total in Euro
Direct Costs ²	Personnel	PI ³
		Senior Staff
		Postdocs
		Students
		Other
	<i>i. Total Direct Costs for Personnel (in Euro)</i>	
	Travel	
	Equipment	
	Other goods and services	Consumables
		Publications (including Open Access fees), etc.
		Other (please specify)
<i>ii. Total Other Direct Costs (in Euro)</i>		
A – Total Direct Costs (i + ii) (in Euro)		
B – Indirect Costs (overheads) 25% of Direct Costs⁴ (in Euro)		
C1 – Subcontracting Costs (no overheads) (in Euro)		
C2 – Other Direct Costs with no overheads⁵ (in Euro)		
Total Estimated Eligible Costs (A + B + C) (in Euro)⁶		
Total Requested EU Contribution (in Euro)⁶		



Budget table – MSCA proposals

3 - Budget

Researcher Number	Recruiting Participant (short name)	Planned start month	Duration (months)
1	NTNU	4	36
Total			36

Add

Remove

Participant Number	Organisation Short Name	Country	No of researchers	Number of person.months	Researcher Unit Cost			Institutional Unit Cost		TOTAL
					Living allowance	Mobility Allowance	Family Allowance	Research, training and networking costs	Management and overheads	
1	NTNU	NO	1	36	147 675	21 600	9 000	64 800	43 200	286 275
Total			1	36	147 675	21 600	9.000	64 800	43 200	286 275

New budget formats – new budget categories: RIA / IA / CSA

- No activity categories in the budget (RTD, Management, etc.)
 - Same funding rate for all activity categories
- Direct costs of providing financial support to third parties
 - Option to be used if foreseen in the work programme
 - Conditions must be set out in Annex 1
 - Max per 3rd party: Normally € 60 000
- Costs of inkind contributions not used on the beneficiary's premises
 - Human resources (personnel), labs, equipment
 - Excluded from indirect cost calculation
- Special unit costs covering direct & indirect costs
 - To be discussed on the following page



Special unit costs: Specific categories

- Costs for additional energy efficiency measures
 - Applicable only to Smart Cities and Communities calls
 - Applies only to the building-related demonstration activities in the project
- Access costs for providing trans-national access to research infrastructures
 - Applicable only to Research Infrastructure calls
- Costs for clinical studies
 - Applicable only to Health Challenge actions involving clinical studies

Special unit costs: Additional energy efficiency measures

- Unit:
 - m² of eligible conditioned gross floor area
- Cost calculation:
 - {standard cost in EUR to save 1 kWh * estimated total kWh saved per m² per year * standard payback period in years}
 - Standard cost in EUR to save 1 kWh: € 0,10
 - Standard payback period: 10 years
- Unit cost rate:
 - € 800 (Commission decision)

Special unit costs: Trans-national research infrastructures access

- Unit cost =
$$\frac{\text{average annual total } \textit{access costs} \text{ to the installation}}{\text{average total quantity of access to the installation annually provided}}$$
- Total access costs
 - Direct costs incurred by the beneficiary (or the linked third party) for the provision of access to the *installation*
 - Certified or auditable historical data
 - for the previous 2 closed financial years at the time of proposal submission
 - Excluding all contributions to the capital investments
 - **Excluding** travel and subsistence costs to support the visits of users
 - Indirect costs:
 - 25% of the above direct costs, excluding subcontracting

Special unit costs: Clinical studies

- Estimate resources needed per patient
 - Personnel
 - Consumables
 - Equipment
 - Services
- Use historical costs of these resources
 - Certified or auditable historical data
 - for the last closed financial year at the time of proposal submission



Direct personnel costs – Categories

- Employees (or equivalent)
 - Basic remuneration
 - Additional remuneration
- Natural persons working under a direct contract (in-house consultants)
- Personnel seconded by a third party
- Beneficiaries that are SMEs for their owners not receiving a salary
- Beneficiaries that are natural persons not receiving a salary
- Personnel costs for providing trans-national or virtual access to research infrastructure



Personnel costs – Actual vs. unit costs

Category	Actual costs?	Unit costs?
Employees (or equivalent)	√	√
Natural persons working under a direct contract (in-house consultants)	√	√
Personnel seconded by a third party	√	√
Beneficiaries that are SMEs for their owners not receiving a salary	–	√
Beneficiaries that are natural persons not receiving a salary	–	√
Personnel costs for providing trans-national or virtual access to research infrastructure	√	√



Direct personnel costs – Difficulties

- Determining eligibility of additional remuneration
- Actual costs, unit costs or combination of the two?
- Productive hours – determining which option to choose:
 1. 1720 fixed hours
 2. Individual annual productive hours
 3. Standard annual productive hours
 - generally applied by the beneficiary for its personnel in accordance with its usual cost accounting practices

Actual personnel costs

- Direct costs per individual person
- Reported costs must be based on recorder costs for the last closed financial year
- Exception for personnel hired during the on-going financial year
 - Hourly rate must be based on personnel costs incurred during the reporting period
- No adjustments (neither positive nor negative) in the next reporting period
 - Intended as a simplification, but is it really?
- On average, a cost update lag is to be expected
 - This affects all reporting periods that end at a different date than the end of the financial year
 - Keep this in mind when budgeting if wage increases are significant

Unit costs for salaried personnel

- Average personnel costs
 - Normally for categories of personnel
- Beneficiary's usual cost accounting practices
- Must be applied consistently, regardless of the source of funding
- Including estimated wage increases based on objective, verifiable data may be accepted
- Individual annual productive hours not applicable

Unit costs for non- salaried personnel

- Categories
 - Beneficiaries that are SMEs for their owners not receiving a salary
 - Beneficiaries that are natural persons not receiving a salary
- Unit cost calculation:
 - {Monthly living allowance for experienced researchers under the MSCA IF actions / 143 hours * country-specific correction coefficient / 100}
 - {€ 4 650 / 143 hours * country-specific correction coefficient / 100}



Changes in existing cost categories

- Subcontracting
 - More restricted definition than in FP7
 - Only applies to action tasks described in Annex 1
 - The purchase of goods, work or services that do not represent action tasks described in Annex 1 is not considered subcontracting
 - If not subcontracting:
 - «Other goods and services»
 - Does not affect MSCA budgets

MSCA budget considerations

- Management and indirect costs
 - Merged into one budget category
 - No more need to document actual costs for Management
 - Allocation among beneficiaries to be agreed in CA
 - Allocation within budget and accounts for each beneficiary
 - Internal matter
- Down from 3 to 2 fellow categories
 - Years of experience
- Allocation between partners different from GA
 - Consortium Agreement



Budgeting tools

- Beneficiary's financial/accounting system
 - Historical data for cost calculations
- Spreadsheet models
 - Input:
 - Cost data and estimated resource quantities
 - Output:
 - Budget tables for proposal, GA, CA, accounting system
 - Analyses of financial impact
- Online tools



Spreadsheet tool example – Partner

H2020 - Proposal budget														
Max requested EU grant		600 000												
Budget by WP														
WP No.	WP name	Personnel effort										(A)	(B)	
Personnel category		Professor	Associate Professor	Post doc	PhD candidate	Technician /Engineer	Project Administrator	Administrative assistant				Sub-totals	Direct personnel Costs	Other direct Costs
Scientific?		Yes	Yes	Yes	Yes	No	No	No						
Faculty		DMF	DMF	DMF	NT	NT	NT	DMF						
Department		LBK	LBK	ISM	BIO	Fysikk	BIO	LBK						
Salary code		78	66	60	53	46	60	50						
€ / Month		12 052	9 363	8 367	7 420	6 628	8 367	7 062	-	-	-			
WP1	Consortium management	4,0										4,0	48 208	3 000
WP2	Research A		1,0									1,0	9 363	39 750
WP3	Research B			24,0								24,0	200 811	-
WP4	Research C				20,0							20,0	148 409	-
WP5	Research D			6,0	4,0	1,0						11,0	86 513	-
WP6	Demo / Prototype						1,0	1,0				2,0	15 429	-
WP7	Dissemination, exploitation			6,0	6,0							12,0	94 726	4 500




Other direct costs

H2020 - Proposal budget						
Funding target / ceiling:						600 000
Budgeted funding						813 386
Remaining funding						-213 386
Non personnel costs						
Travel	WP	WP name	Facul ty	Depart ment	No. of units	Unit cost
Steering Committee meetings	WP2	Research A	DMF	LBK	10	1 000
General assembly in conjunction with WP meetings	WP2	Research A	DMF	LBK	3	250
WP meetings	WP2	Research A	DMF	LBK	12	1 000
Review meetings	WP2	Research A	DMF	LBK	2	1 000
Conference attendance	WP7	Dissemination,	DMF	LBK	3	1 000



Output: Table A3, w/additional checks

H2020 - Proposal budget													NTNU Norwegian University of Science and Technology 	
Max requested EU grant		600 000												
Participant	Country	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(B) / (A)	
Participant	Country	Direct personnel Costs	Other direct Costs	Direct costs of sub-contracting	Direct costs of providing financial support to third parties	Costs of inkind contributions not used on the beneficiary's premises	Indirect Costs (=0.25*(A+B-E))	Special unit costs covering direct & indirect costs	Total estimated eligible costs (=A+B+C+D+F+G)	Reimbursement rate	Max. grant (€) (= H * I)	Requested grant (€)	Other direct Costs / Direct personnel Costs	Audit (CFS) required?
NTNU	NO	603 459	47 250	-	-	-	162 677	-	813 386	100 %	813 386	813 386	8 %	Yes
Remaining from max requested EU grant												-213 386		



Budget by organizational unit

Participant	Country	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(B) / (A)
Faculty	Department	Direct personnel Costs	Other direct Costs	Direct costs of sub-contracting	Direct costs of providing financial support to third parties	Costs of inkind contributions not used on the beneficiary's premises	Indirect Costs (=025*(A+B-E))	Special unit costs covering direct & indirect costs	Total estimated eligible costs (=A+B+C+D+F+G)	Reimbursement rate	Max. grant (€) (= H * I)	Requested grant (€)	Other direct Costs / Direct personnel Costs
DMF		365 850	27 750	-	-	-	98 400	-	492 000	100 %	492 000	492 000	8 %
	LBK	64 633	27 750	-	-	-	23 096	-	115 479	100 %	115 479	115 479	43 %
	ISM	301 217	-	-	-	-	75 304	-	376 521	100 %	376 521	376 521	-
NT		237 609	-	-	-	-	59 402	-	297 012	100 %	297 012	297 012	-
	BIO	230 981	-	-	-	-	57 745	-	288 726	100 %	288 726	288 726	-
	Fysikk	6 628	-	-	-	-	1 657	-	8 285	100 %	8 285	8 285	-



Financial impact per org' unit (1)

Fakultet	NTNU	DMF	-	-	NT	-	-
Institutt			LBK	ISM		BIO	Fysikk
Personalkostnader	4 525 943	2 743 872	484 746	2 259 126	1 782 071	1 732 359	49 712
Øvrige kostnader (driftsmidler, reise mv)	354 375	208 125	208 125	--	--	--	--
Indirekte kostnader, EU	1 220 080	941 434	123 479	817 954	645 229	627 230	17 999
Sum prosjektkostnader, EU	6 100 398	3 893 431	816 351	3 077 080	2 427 300	2 359 589	67 711
EU-finansiering	6 100 398	3 689 997	866 089	2 823 907	2 227 589	2 165 449	62 140
Indirekte kostnader, NTNU	2 770 180	1 679 433	296 697	1 382 736	1 090 747	1 060 319	30 427
Sum prosjektkostnader, NTNU	7 650 498	4 631 430	989 569	3 641 862	2 872 818	2 792 678	80 139
Egenfinansiering (av direkte og indirekte kostnader)	-1 550 100	-941 434	-123 479	-817 954	-645 229	-627 230	-17 999
EU-finansiering	6 100 398	3 689 997	866 089	2 823 907	2 227 589	2 165 449	62 140
Sum direkte kostnader	354 375	208 125	208 125	--	--	--	--
Instituttets netto bidrag til dekning av indirekte kostnader ("Cash-flow")	5 746 023	3 481 872	657 964	2 823 907	2 227 589	2 165 449	62 140
Incentivmidler til prosjektleder	915 060	553 499	129 913	423 586	334 138	324 817	9 321
Godskrevet fakultet i IFM (2 år på etterskudd)	2 440 159	1 475 999	--	--	891 036	--	--
Netto godskrift i IFM til fakultet (fratrasket tidl. overførte incentivmidler)	1 525 099	922 499	--	--	556 897	--	--



Financial impact per org' unit (2)

BOA							
Fakultet	NTNU	DMF	-	-	NT	-	-
Institutt		-	LBK	ISM	-	BIO	Fysikk
Overheadkostnader	-2 770 180	-1 679 433	-296 697	-1 382 736	-1 090 747	-1 060 319	-30 427
Egenandel overhead	1 550 100	941 434	123 479	817 954	645 229	627 230	17 999
Netto overhead	-1 220 080	-737 999	-173 218	-564 781	-445 518	-433 090	-12 428
Leiestedskostnader	-	-	-	-	-	-	-
Lønnsoverføring til BFV *	-4 525 943	-2 743 872	-484 746	-2 259 126	-1 782 071	-1 732 359	-49 712
Brutto overføringer fra BOA	-5 746 023	-3 481 872	-657 964	-2 823 907	-2 227 589	-2 165 449	-62 140
Egeninnsats fakultet/institutt	-	-	-	-	-	-	-
Incentivmidler **	915 060	553 499	129 913	423 586	334 138	324 817	9 321
Netto overføringer fra BOA	-4 830 963	-2 928 372	-528 051	-2 400 321	-1 893 451	-1 840 631	-52 819
Lønnskostnader grunnlag for overhead	4 525 943	2 743 872	484 746	2 259 126	1 782 071	1 732 359	49 712
Brutto overheadsats	61 %	61 %	61 %	61 %	61 %	61 %	61 %
Netto overheadsats	27 %	27 %	36 %	25 %	25 %	25 %	25 %
BFV							
Fakultet	NTNU	DMF	-	-	NT	-	-
Institutt		-	LBK	ISM	-	BIO	Fysikk
Overheadinntekt BOA	2 770 180	1 679 433	296 697	1 382 736	1 090 747	1 060 319	30 427
Egenandel overhead BOA	-1 550 100	-941 434	-123 479	-817 954	-645 229	-627 230	-17 999
Netto overheadinntekt	1 220 080	737 999	173 218	564 781	445 518	433 090	12 428
Lønnsoverføring fra BOA *	4 525 943	2 743 872	484 746	2 259 126	1 782 071	1 732 359	49 712
Leiestedsinntekt fra BOA	-	-	-	-	-	-	-
Brutto overføringer fra BOA	5 746 023	3 481 872	657 964	2 823 907	2 227 589	2 165 449	62 140
Egeninnsats fakultet/institutt	-	-	-	-	-	-	-
Incentivmidler **	-915 060	-553 499	-129 913	-423 586	-334 138	-324 817	-9 321
Netto overføringer fra BOA	4 830 963	2 928 372	528 051	2 400 321	1 893 451	1 840 631	52 819



Spreadsheet tool example – Consortium

Consortium proposal budget - H2020										
Topic:										
Acronym:										
Innovation action?		Yes								
Max requested EU grant		6 500 000								
Budgeted funding for non-personnel costs		80 000								
Funding available for personnel costs		6 420 000								
Budgeted funding for personnel costs		4 583 750								
Remaining funding		1 836 250								
Indirect costs										
Universal flat rate		25 %								
Reimbursement rates		Innovation actions			Other actions					
Non-profit organisations		100 %			100 %					
Other organisations		70 %			100 %					
Participant data, personnel categories & personnel costs										
Participant short name	Country	Non-profit?	SME?	Reimbursement rate	Personnel category 1			Personnel category 2		
					Cat. name	Monthly rate (€)	% of partner effort	Cat. name	Monthly rate (€)	% of partner effort
NTNU	NO	Yes	No	100 %		15 000	10 %		12 500	10 %
Univ 1		Yes	No	100 %		15 000	10 %		12 500	10 %
Univ 2		Yes	No	100 %		15 000	10 %		12 500	10 %



Effort

Consortium proposal budget - H2020										
Budgeted person months						322				
Person months available with remaining funding						426				
Initial PM allocation by WP, all participants										
Participant	WP1	WP2	WP3	WP4	WP5	WP6	WP7	WP8	WP9	WP10
WP name	Requirements	Research 1	Research 2	Research 3	Research 4	Demo 1	Demo 2	Demo 3	Dissemination & Exploitation	Management
%	5 %	15 %	10 %	20 %	10 %	15 %	5 %	5 %	10 %	5 %
No. of PMs	21	64	43	85	43	64	21	21	43	21
Participant short name										
NTNU	24	12		36			12			
Univ 1		18	6	12	6	6	6			



Other direct costs

Consortium proposal budget - H2020					
Max requested EU grant					6 500 000
Budgeted funding for non-personnel costs					67 500
Budgeted funding for personnel costs					4 583 750
Remaining funding					1 848 750
Non personnel costs					
Travel	WP no.	WP name	Partner	No. of units	Unit cost
Kick-off	WP5	Research 4	NTNU	1	1 000
General assembly in conjunction with WP meetings	WP5	Research 4	NTNU	3	1 000
Steering Committee	WP9	Dissemination & E	NTNU	15	1 000
WP meetings	WP1	Requirements	NTNU	27	1 000
Conference attendance	WP5	Research 4	NTNU	3	1 000
Review meetings	WP5	Research 4	NTNU	3	1 000
Final meeting	WP5	Research 4	NTNU	2	1 000



Other direct costs – Table 3.4b

Consortium proposal budget - H2020		
Max requested EU grant		
Summary of other direct costs		
Select participant here. To see budget by WP for the entire consortium, leave this cell blank.		
Participant Number / Short Name	(A)	(B)
NTNU	Costs	Justification
Travel	54 000	
Equipment	-	
Other goods and services	-	
Total	54 000	



Output: Table A3, w/additional checks

Consortium proposal budget - H2020													NTNU Norwegian University of Science and Technology	
Max requested EU grant		6 500 000												
Participant	Country	(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J)	(K)	(B) / (A)	
Participant	Country	Direct personnel Costs	Other direct Costs	Direct costs of sub-contracting	Direct costs of providing financial support to third parties	Costs of inkind contributions not used on the beneficiary s premises	Indirect Costs (=025*(A+B-E))	Special unit costs covering direct & indirect costs	Total estimated eligible costs (=A+B+C+D+F +G)	Reimburse-ment rate	Max. grant (€) (= H * I)	Requested grant (€)	Other direct Costs / Direct personnel Costs	Audit (CFS) required?
NTNU	NO	840 000	54 000	-	-	-	223 500	-	1 117 500	100 %	1 117 500	1 117 500	6 %	Yes
Univ 1	0	540 000	-	-	-	-	135 000	-	675 000	100 %	675 000	675 000	-	Yes
Univ 2	0	-	-	-	-	-	-	-	-	100 %	-	-	-	No
Univ 3	0	-	-	-	-	-	-	-	-	100 %	-	-	-	No
Univ 4	0	-	-	-	-	-	-	-	-	100 %	-	-	-	No
Univ 5	0	-	-	-	-	-	-	-	-	100 %	-	-	-	No
Res. org. 1	0	880 000	-	-	-	-	220 000	-	1 100 000	100 %	1 100 000	1 100 000	-	Yes
Res. org. 2	0	-	-	-	-	-	-	-	-	100 %	-	-	-	No
Res. org. 3	0	-	-	-	-	-	-	-	-	100 %	-	-	-	No
Res. org. 4	0	-	-	-	-	-	-	-	-	100 %	-	-	-	No
Res. org. 5	0	-	-	-	-	-	-	-	-	100 %	-	-	-	No
SME 1	0	1 200 000	-	-	-	-	300 000	-	1 500 000	70 %	1 050 000	1 050 000	-	Yes
SME 2	0	-	-	-	-	-	-	-	-	70 %	-	-	-	No
SME 3	0	-	-	-	-	-	-	-	-	70 %	-	-	-	No
Industry 1	DE	810 000	-	-	-	-	202 500	-	1 012 500	70 %	708 750	708 750	-	Yes

Get it right the first time

- From proposal til GA (Grant Agreement)
 - No negotiations
 - Expect questions to clarify details in the budget
- Quality of proposal budget is crucial

Suggestions for best practise

- Process
- Method

Best practise budgeting: Process

- Financial staff should be involved quite early in the proposal stage
 - An early rough estimate may help verify if the intended scope of the initial project idea is financially realistic
 - Iterations of mutual adjustment of budget and project scope (WP descriptions)
- Budgeting should be a team effort
 - Close collaboration of researcher(s), financial staff and non-financial research administrator
- Asking the researcher(s) the right questions is a crucial skill for the financial officer/adviser

Best practise budgeting: Method

- Two steps
 1. Initial rough estimate for scoping purposes
 2. Refining a detailed budget fitting the final scope
- Start with basic building blocks that the researcher can relate to, e.g.,
 - Amount of effort (person months)
 - Amount of lab use
 - Number of samples for a study
 - Amount of travel, etc.
 - Apply available cost estimates to these amounts



Conclusions

- Some simplifications in H2020
- Some new difficulties
- Some old difficulties remain
- Proposal budget quality and match to project content is more crucial
 - No negotiations
 - Little chance to «fix things» in the negotiation stage
- Researcher(s) and financial staff should work together early in the proposal stage
- Rough scoping excersize first, then detailed budget
- Start with things the researcher can relate to