**ANNEX 2a**

**ADDITIONAL INFORMATION ON THE ESTIMATED BUDGET**

* **Instructions and footnotes in blue should be deleted.**
* **For options *[*in square brackets*]*: choose the option that applies. (Options not chosen and the brackets should be deleted.)**
* **For fields in [grey in square brackets]: enter the appropriate data (and take out the grey colour and the brackets).**

**This template is NOT IT-supported. It must be prepared manually (by choosing and deleting the options/entering the appropriate data) and uploaded in SyGMa as attachment to the grant agreement.**

**For the ‘unit cost tables’: either fill them out manually or use currently existing tables from Annex 1 or the proposal.**

# Unit cost for SME owners/natural beneficiaries without salary

## 1. Costs for a *[*SME owner*][*beneficiary that is a natural person*]* not receiving a salary

Units: hours worked on the action

Amount per unit (‘hourly rate’): calculated according to the following formula:

{the monthly living allowance for researchers in MSCA-IF actions / 143 hours} multiplied by

{country-specific correction coefficient of the country where the beneficiary is established}

The monthly living allowance and the country-specific correction coefficients are set out in the Work Programme (section 3 MSCA) in force at the time of the call:

* for calls *before* Work Programme 2018-2020:
* for the monthly living allowance: **EUR 4 650**
* for the country-specific correction coefficients: see Work Programme 2014-2015 and Work Programme 2016-2017 (available on th[e Participant Portal Reference Documents](http://ec.europa.eu/research/participants/portal/desktop/en/funding/reference_docs.html#h2020-work-programmes-2014-15) page)
* for calls *under* Work Programme 2018-2020:
* for the monthly living allowance: **EUR 4 880**
* for the country-specific correction coefficients: see Work Programme 2018-2020 (available on the [Participant Portal Reference Documents p](http://ec.europa.eu/research/participants/portal/desktop/en/funding/reference_docs.html#h2020-work-programmes-2018-20)age)

***[additional OPTION for beneficiaries/linked third parties that have opted to use the unit cost (in the proposal/with an amendment):*** For the following beneficiaries/linked third parties, the amounts per unit (hourly rate) are fixed as follows:

* beneficiary/linked third party [short name]: EUR [insert amount]
* beneficiary/linked third party [short name]: EUR [insert amount] [same for other beneficiaries/linked third parties, if necessary] ***]***

Estimated number of units: see Annex 2

# Energy efficiency measures unit cost

## 2. Costs for energy efficiency measures in buildings

Unit: m2 of eligible ‘conditioned’ (i.e. built or refurbished) floor area

Amount per unit\*: see (for each beneficiary/linked third party and BEST table) the ‘unit cost table’ attached

\* Amount calculated as follows:

{EUR 0.1 x estimated total kWh saved per m² per year x 10}

Estimated number of units: see (for each beneficiary/linked third party and BEST table) the ‘unit cost table’ attached

Unit cost table (energy efficiency measures unit cost)**[[1]](#footnote-1)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Short name beneficiary/linked third party** | **BEST No** | **Amount per unit** | **Estimated No of units** | **Total unit cost**  **(cost per unit x estimated no of units)** |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

# Research infrastructure unit cost

## 3. Access costs for providing trans-national access to research infrastructure

Units[[2]](#footnote-2): see (for each access provider and installation) the ‘unit cost table’ attached

Amount per unit\*: see (for each access provider and installation) the ‘unit cost table’ attached

\* Amount calculated as follows:

average annual total access cost to the installation (over past two years[[3]](#footnote-3))

average annual \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_total quantity of access to the installation \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_(over past two years\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_[[4]](#footnote-4))

Estimated number of units: see (for each access provider and installation) the ‘unit cost table’ attached

Unit cost table (access to research infrastructure unit cost)**[[5]](#footnote-5)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Short name access provider** | **Short name**  **infrastru cture** |  | **Installation** | **Unit of access** | **Amount per**  **unit** | **Estimated No of units** | **Total unit**  **cost (cost per**  **unit x estimated no of units)** |
| **No** | **Short name** |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

# Clinical studies unit cost

## 4. Costs for clinical studies

Units: patients/subjects that participate in the clinical study

Amount per unit\*: see (for each sequence (if any), clinical study and beneficiary/linked third party) the ‘unit cost table’ attached

\* Amount calculated, for the cost components of each task, as follows:

For **personnel costs**:

For personnel costs of doctors: ‘average hourly cost for doctors’, i.e.:

**{**certified or auditable total personnel costs for doctors for year N-1

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

{1720 \* number of full-time-equivalent for doctors for year N-1} multiplied by

estimated number of hours to be worked by doctors for the task (per participant)**}**

For personnel costs of other medical personnel: **‘**average hourly cost for other medical personnel’, i.e.:

**{**certified or auditable total personnel costs for other medical personnel for year N-1

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_**

{1720 \* number of full-time-equivalent for other medical personnel for year N-1}

multiplied by

estimated number of hours to be worked by other medical personnel for the task (per participant)**}**

For personnel costs of technical personnel: **‘**average hourly cost for technical personnel’, i.e.:

**{**certified or auditable total personnel costs for technical personnel for year N-1

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

**\_**

{1720 \* number of full-time-equivalent for technical personnel for year N-1} multiplied by

estimated number of hours to be worked by technical personnel for the task (per participant)**}**

‘total personnel costs’ means actual salaries + actual social security contributions + actual taxes and other costs included in the remuneration, provided they arise from national law or the employment contract/equivalent appointing act For **consumables**:

For each cost item: ‘average price of the consumable’, i.e.:

**{**{certified or auditable total costs of purchase of the consumable in year N-1

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

total number of items purchased in year N-1} multiplied by

estimated number of items to be used for the task (per participant)**}**

‘total costs of purchase of the consumable’means total value of the supply contracts (including related duties, taxes and charges such as non-deductible VAT) concluded by the beneficiary for the consumable delivered in year N-1, provided the contracts were awarded according to the principle of best value- for-money and without any conflict of interests For **medical equipment**:

For each cost item: ‘average cost of depreciation and directly related services per unit of use’, i.e.:

**{**{ certified or auditable total depreciation costs in year N-1 + certified or auditable total costs of purchase of services in year N-1 for the category of equipment concerned}

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

total capacity in year N-1

multiplied by

estimated number of units of use of the equipment for the task (per participant)**}**

‘total depreciation costs’ means total depreciation allowances as recorded in the beneficiary’s accounts of year N-1 for the category of equipment concerned, provided the equipment was purchased according to the principle of best value for money and without any conflict of interests + total costs of renting or leasing contracts (including related duties, taxes and charges such as non-deductible VAT) in year N-1 for the category of equipment concerned, provided they do not exceed the depreciation costs of similar equipment and do not include finance fees For **services**:

For each cost item: ‘average cost of the service per study participant’, i.e.:

**{**certified or auditable total costs of purchase of the service in year N-1

**\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**

total number of patients or subjects included in the clinical studies for which the service was delivered in year N-1**}**

‘total costs of purchase of the service’ means total value of the contracts concluded by the beneficiary (including related duties, taxes and charges such as non-deductible VAT) for the specific service delivered in year N-1 for the conduct of clinical studies, provided the contracts were awarded according to the principle of best value for money and without any conflict of interests For **indirect costs**:

**{{**{cost component ‘personnel costs’ + cost component ‘consumables’ + cost component ‘medical equipment’} minus

{costs of in-kind contributions provided by third parties which are not used on the beneficiary’s premises

+ costs of providing financial support to third parties (if any)}**}** multiplied by

25%**}**

The estimation of the resources to be used must be done on the basis of the study protocol and must be the same for all beneficiaries/linked third parties/third parties involved.

The year N-1 to be used is the last closed financial year at the time of submission of the grant application.

Estimated number of units: see (for each clinical study and beneficiary/linked third party) the ‘unit cost table’ attached

Unit cost table: clinical studies unit cost**[[6]](#footnote-6)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Task, Direct cost categories** | **Resource per patient** | **Costs year N-1**  **Beneficiary**  **1**  **[short name]** | **Costs year N-1 Linked third party 1a**  **[short name]** | **Costs year N-1**  **Beneficiary**  **2**  **[short name]** | **Costs year N-1 Linked third party 2a**  **[short name]** | **Costs year N-1 Third party giving inkind contributi ons 1 [short name]** |
| **Sequence No. 1** | |  |  |  |  |  |
| **Task No. 1** Blood sample | |  |  |  |  |  |
| (a) **Personnel costs:**  - Doctors | n/a |  |  |  |  |  |
| - Other Medical  Personnel | Phlebotomy  (nurse), 10 minutes | 8,33 EUR | 11,59 EUR | 10,30 EUR | 11,00 EUR | 9,49 EUR |
| - Technical Personnel | Sample  Processing (lab technician), 15 minutes | 9,51 EUR | 15,68 EUR | 14,60 EUR | 15,23 EUR | 10,78  EUR |
| (b) **Costs of consumables**: | Syringe | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
|  | Cannula | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
|  | Blood container | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| (c) **Costs of medical equipment**: | Use of -80° deep freezer, 60 days | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
|  | Use of centrifuge, 15 minutes | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| (d) **Costs of services** | Cleaning of XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| (e) **Indirect costs** (25% flat-rate) | | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| **Task No. 2** |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| **Amount per unit (unit cost sequence 1):** | | **XX EUR** | **XX EUR** | **XX EUR** | **XX EUR** | **XX EUR** |
| **Sequence No. 2** | |  |  |  |  |  |
| **Task No. 1**  XXX | |  |  |  |  |  |
| (a) **Personnel costs:**  - Doctors | XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| - Other Medical  Personnel | XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| - Technical Personnel | XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| (b) **Costs of consumables**: | XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
|  | XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
|  | XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| (c) **Costs of medical equipment**: | XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
|  | XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| (d) **Costs of services** | XXX | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| (e) **Indirect costs** (25% flat-rate) | | XX EUR | XX EUR | XX EUR | XX EUR | XX EUR |
| **Task No. 2** |  |  |  |  |  |  |
| … |  |  |  |  |  |  |
| **Amount per unit (unit cost sequence 2):** | | **XX EUR** | **XX EUR** | **XX EUR** | **XX EUR** | **XX EUR** |
| … |  |  |  |  |  |  |
| **Amount per unit (unit cost entire study):** | | **XX EUR** | **XX EUR** | **XX EUR** | **XX EUR** | **XX EUR** |

***]***

1. Data from the ‘building energy specification table (BEST)’ that is part of the proposal and Annex 1. [↑](#footnote-ref-1)
2. Unit of access (e.g. beam hours, weeks of access, sample analysis) fixed by the access provider in proposal. [↑](#footnote-ref-2)
3. In exceptional and duly justified cases, the Commission/Agency may agree to a different reference period. [↑](#footnote-ref-3)
4. In exceptional and duly justified cases, the Commission/Agency may agree to a different reference period. [↑](#footnote-ref-4)
5. Data from the ‘table on estimated costs/quantity of access to be provided’ that is part of the proposal and Annex 1. [↑](#footnote-ref-5)
6. Same table as in proposal and Annex 1. [↑](#footnote-ref-6)