

Budgeting in Horizon Europe

Make sure you are using the [most up-to-date version of this Infosheet](#)

Basic approach for budgeting

- all is permitted that is common practice at the respective institution
- full project costs are to be budgeted
- use the budget calculator provided
 - [ETH](#)
 - [UZH \(budget should be prepared in AVA\)](#)
- costs are only refunded if they are project related and if they actually incurred (few exceptions such as flat rates, overhead)
- contact us timely and we will go over the budget together with you

How to

The budget includes **direct** and **indirect** costs (overheads).

Direct costs: shall be budgeted according to the project needs and must be project-related. They include costs for e.g. salaries, travel, consumables, publications, depreciation of equipment, and other services (e.g. audits).

- **Salaries:** shall be common at institute/department and shall include the employer's contribution for social security. Time sheets are mandatory for employees receiving salaries from an EU project!
- **Equipment:** only deprecation, no acquisition costs. Complete reimbursement of equipment costs only possible in exceptional cases. Follow depreciation rules at [ETH](#) / [UZH](#) (in German). Depreciation costs must be project-related and verifiable.
- **Audits:** EU projects are subject to audits. Audit costs must be budgeted according to costs [outlined here](#).

Indirect costs (overheads): shall be budgeted as a flat rate of 25% of the direct costs. Indirect costs relate to general infrastructure provided. Distribution of indirect costs is according to applicable institutional rules.

Special cases

- **Internal invoicing:** such costs might not be eligible and cannot be budgeted in all cases! Please contact us in due time.
- **Subcontracting:** is only possible once specific conditions are complied with. Please contact us in due time.

Where you can find support

Contact us, we are happy to support you!

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www.grantsaccess.ch