Horizon 2020 Collaborative Projects
Budgeting UNIGE
Infosheet 01.2017

Please note:

As of 1st of January 2017, Switzerland participates as “associated country” in H2020. Swiss partners request the full funding (all costs, including the overheads) to the EC.

Some key points

EC reimbursement rate: 100% for all budget/cost categories for all cost
UNIGE exchange rate: Precautionary rate → our web reference page
EC detailed funding rules: H2020 Annotated Model Grant Agreement.
Costs: All costs (direct and indirect) included
Requested EC contribution: All cost requested to EC!
Funding request submission: Via EC Participant Portal

Budget categories

A. Direct personnel costs
   • These include salaries, employee and employer social contributions, annual increments, etc.
   • According to institutional rates (please check with administration/HR-office).
   • Timesheets are mandatory for all funded staff (UNIGE template).

B. Direct subcontracting costs
   • Price paid for the subcontract, excluding VAT.
   • Must be budgeted and laid down in Annex 1 of the Grant Agreement.
   • Please contact us if you intend to use this cost category.

C. Direct cost of providing financial support to third parties
   • Must be budgeted and laid down in Annex 1 of the Grant Agreement;
   • Please contact us if you intend to use this cost category.

D. Other direct costs

D1. Travel
   • Travel costs and related accommodation and subsistence costs/allowances.
   • According to institutional rates and practices (cf. UNIGE’s Memento).
D2. Equipment

- Depreciation costs of equipment, infrastructure or other assets for the relevant reporting period.
- According to institutional rates and practices and the following formula:

  \[
  \text{Eligible cost} = \frac{A}{B} \times C \times D, \text{ where:}
  \]
  \[
  A = \text{period of use (months or days) after invoicing for the project}
  \]
  \[
  B = \text{depreciation period (months or days) for the equipment (cf. UNIGE’s Memento)}
  \]
  \[
  C = \text{actual cost of the equipment}
  \]
  \[
  D = \% \text{ of usage for the project}
  \]

<table>
<thead>
<tr>
<th>Classes d'immobilisations</th>
<th>Comptes budgétaires</th>
<th>Comptes de bilan</th>
<th>Tableau d'amortissement</th>
</tr>
</thead>
<tbody>
<tr>
<td>M : Mobiliér</td>
<td>3110300 Acquisition de mobiliér</td>
<td>1460300</td>
<td>8 ans</td>
</tr>
<tr>
<td>O : Machines et gros outillage</td>
<td>3110100 Acquisition de matériel et machines</td>
<td>1460100</td>
<td>5 ans</td>
</tr>
<tr>
<td>V : Véhicules</td>
<td>3110100 Acquisition de matériel et machines</td>
<td>1460100</td>
<td>5 ans</td>
</tr>
<tr>
<td>P : Appareils et instruments</td>
<td>3110200 Acquisition appareils scientifiques</td>
<td>1460200</td>
<td>5 ans</td>
</tr>
<tr>
<td>B : Machines de bureau</td>
<td>3110100 Acquisition de matériel et machines</td>
<td>1460100</td>
<td>4 ans</td>
</tr>
<tr>
<td>A : Matériel audiovisuel</td>
<td>3110800 Acquisition d’équipement audio-visuel</td>
<td>1460800</td>
<td>4 ans</td>
</tr>
<tr>
<td>I : Matériel informatique</td>
<td>3114900 Achats matériel informatique</td>
<td>1464900</td>
<td>4 ans</td>
</tr>
</tbody>
</table>

Université de Genève, Service des subventions et inventaires, 07.2006

D3. Other goods and services

- Costs according to institutional rates and practices (cf. UNIGE’s Memento):
  - **Consumables** (raw material, scientific publications needed for the project, etc.);
  - **Dissemination** (including open access during the project) and conference fees for presenting project-related research;
  - **IPR** (protection of results, royalties for access rights which are needed to implement the project, etc.);
  - **Translation** (if necessary for the project implementation);
  - **Certificate on financial statement (CFS)** must be provided for each beneficiary (and for each linked third party) if it requests a total contribution of EUR 325 000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices. Please note that this fee is not considered as a subcontracting cost (as it was the case in FP7) and will have to be budgeted as in accordance to the following rates:

<table>
<thead>
<tr>
<th>Montant des dépenses à tester</th>
<th>Coût de base</th>
<th>Coût, débours inclus</th>
</tr>
</thead>
<tbody>
<tr>
<td>Jusqu’à CHF 700,000</td>
<td>CHF 3,300</td>
<td>CHF 3,432.--</td>
</tr>
<tr>
<td>Entre CHF 700,001 et CHF 900,000</td>
<td>CHF 4,000</td>
<td>CHF 4,160.--</td>
</tr>
<tr>
<td>Entre CHF 900,001 et CHF 1,100,000</td>
<td>CHF 5,000</td>
<td>CHF 5,200.--</td>
</tr>
<tr>
<td>Entre CHF 1,100,001 et CHF 1,300,000</td>
<td>CHF 5,500</td>
<td>CHF 5,720.--</td>
</tr>
<tr>
<td>Entre CHF 1,300,001 et CHF 1,500,000</td>
<td>CHF 6,000</td>
<td>CHF 6,240.--</td>
</tr>
<tr>
<td>Entre CHF 1,500,001 et CHF 1,700,000</td>
<td>CHF 6,500</td>
<td>CHF 6,760.--</td>
</tr>
<tr>
<td>Entre CHF 1,700,001 et CHF 2,000,000</td>
<td>CHF 7,000</td>
<td>CHF 7,280.--</td>
</tr>
<tr>
<td>Au-delà de CHF 2,000,000</td>
<td>--</td>
<td></td>
</tr>
</tbody>
</table>

E. Indirect costs (overheads)

25% flat rate calculated on the total of all direct costs excluding subcontracting.

Please contact us for any proposal submission to get up-to-date information and advice

Disclaimer: Please always refer to official EC documents