

VADEMECUM²⁰²⁵

Horizon Europe

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ERC Grant Budget Example



TECHNOLOGY
CENTRE PRAGUE

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Glossary of Abbreviations

AdG	ERC Advanced Grant
CFS	Certificate on the Financial Statements
CoG	ERC Consolidator Grant
CZARMA	Czech Association of Research Managers and Administrators
CZERA	Czech Republic in the European Research Area
ERC	European Research Council
EU/AC	European Union Member States or third countries associated to Horizon Europe
F&T Portal	EU Funding & Tenders Portal
FTE	Full-Time Equivalent
HI	Host Institution
OA	Open Access
MGA	Model Grant Agreement
PI	Principal Investigator
PoC	ERC Proof of Concept Grant
StG	ERC Starting Grant
SyG	ERC Synergy Grant
WP	Work Programme

Introduction

This handbook offers a fictional example of an illustrative budget, designed to guide and inspire the Principal Investigators (PIs) and the project managers in the ERC grant budgeting process. This example has been tailored for the ERC Consolidator Grant proposal based on the actual costs and structured around a cutting-edge cancer research project. However, it can also serve as a versatile model applicable to the other ERC grant types, funding schemes, and research disciplines.

Key Points:

- **Comprehensive Coverage:** The budget table and the accompanying justification of resources encompass all budget categories included in the table. However, each project is unique, and you may not need to complete all the columns or budget categories presented.
- **Guidelines Compliance:** Always read the budget example with the latest ERC Work Programme and the Information for Applicants to ensure compliance with the specific conditions of the ERC grant type you are applying for. Refer to Article 6.2 of the [Annotated Model Grant Agreement \(AGA\)](#) for the detailed eligibility information regarding budget categories. The information in this handbook is based on the calls and instructions of Work Programmes 2024 and 2025.
- **Practical Insights:** The example is complemented by practical tips addressing the overall budget and individual budget categories, guiding the budgeting process.

Who Are We? We are the Technology Centre Prague, home to the National Information Centre for European Research (NICER). Think of us as your go-to advisors for navigating various aspects of the EU framework programmes (FPs). Our mission? To empower the Czech organisations and individuals with expert advice and support, guiding them every step of the way, from the preparation of the project to its successful implementation. All our services are free of charge and backed by the CZERA project funded by the Ministry of Education, Youth, and Sports. Behind it all is a passionate team of National Contact Points (NCPs), trained to help you unlock opportunities in specific FP areas. This budget example was developed by the Czech Legal & Financial NCPs in consultation with the CZARMA experts.

1

ERC Grants: Basic Funding Principles

- 1.1** Types of Grants
- 1.2** Forms of Funding
- 1.3** PI's Working Time Commitment
- 1.4** Projects of Shorter Duration
- 1.5** Additional Funding
- 1.6** Drafting the Budget in the F&T Portal



The ERC grants foster groundbreaking research across various career stages. This chapter offers a comprehensive overview of individual grant types, eligibility conditions, and basic funding principles that apply to these prestigious grants.

1.1 Types of Grants

ERC Starting Grant (StG)	ERC Consolidator Grant (CoG)	ERC Advanced Grant (AdG)	ERC Synergy Grant (SyG)
<p><i>Support for independent careers of outstanding young researchers at the stage of establishing their research teams or programmes.</i></p> <p>PI's working time commitment: at least 50% to the project and 50% spent in the EU/AC¹.</p> <p>Eligibility: 2–7 years after the PhD defence.</p> <p>Funding: up to €1.5 million for 5 years (+ additional funding up to €1 million).</p>	<p><i>Support for independent careers of outstanding young researchers at the stage of consolidating their research teams or programmes.</i></p> <p>PI's working time commitment: at least 40% to the project and 50% spent in the EU/AC.</p> <p>Eligibility: >7–12 years after the PhD defence.</p> <p>Funding: up to €2 million for 5 years (+ additional funding up to €1 million).</p>	<p><i>Support for internationally recognised, independent researchers who are already established in their field and have demonstrably influenced it.</i></p> <p>PI's working time commitment: at least 30% to the project and 50% spent in the EU/AC.</p> <p>Eligibility: active researchers with a track record of significant research achievements.</p> <p>Funding: up to €2.5 million for 5 years (+ additional funding up to €1 million).</p>	<p><i>Support for ambitious ideas that cannot be addressed by the individual PIs alone – due to unique complementarities of expertise, resources, etc.</i></p> <p>PI's working time commitment: at least 30% to the project and 50% spent in the EU/AC (except for the PI based in a third country, if relevant)</p> <p>Eligibility: 2–4 Principal Investigators</p> <p>Funding: up to €10 million for 6 years (+ additional funding up to €4 million).</p>
ERC Proof of Concept (PoC)			
<p><i>Support for exploring the commercial or societal potential of the outputs from the ERC-funded projects.</i></p> <p>Eligibility: only for the ERC grantees.²</p> <p>Funding: a lump sum of €150,000 for a maximum of 18 months.</p>			

Figure 1 | Overview of the ERC Grant Types

- 1 / The list of AC is available here: https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/list-3rd-country-participation-horizon-euratom_en.pdf
- 2 / Based on the information in the ERC Work Programme 2025, only the PIs in an ongoing ERC main grant, or the PIs in an ERC main grant that has ended after 1 January 2024, are eligible to apply.

1.2 Forms of Funding

In the ERC grants, two forms of funding are used: grants based on the actual costs and lump sum grants.

1. Grants Based on the Actual Costs (StG, CoG, and SyG)

- In the proposal's budget, the applicants must provide a realistic cost estimation (for each cost category) based on the actual costs³ and eligibility rules of the programme.
- For successful projects, the maximum grant amount is fixed in the grant agreement. However, the final amount paid to the beneficiary depends on the actual costs incurred for the project and may be lower than the maximum grant amount.
- The eligible project costs (see Art. 6 of the General MGA) are reimbursed at a funding rate of 100% for direct costs, plus an overhead contribution of a 25% flat rate of the total eligible direct costs, excluding the subcontracting and internally invoiced goods and services.

2. Grants Based on the "Project-Based Amount" Lump Sums (AdG)

- In the proposal's budget, the applicants must provide a realistic cost estimation (for each cost category) based on the actual costs and eligibility rules of the programme.
- For successful projects, the lump sum amount is fixed in the grant agreement and is eligible in full upon the completion of the specified project activities, regardless of the actual costs incurred.

3. Grants Based on the "Pre-Fixed Amount" Lump Sums (PoC)

- The lump sum amount is predefined by the call by the granting authority. As a result, the applicant's budget must match the predefined total amount.
- For successful projects, the lump sum amount is fixed in the grant agreement and eligible upon the completion of the specified project activities, regardless of the actual costs incurred.

³ / Or unit costs/flat rate, depending on the cost category.

1.3 PI's Working Time Commitment

The PIs are expected to lead their research teams and dedicate a significant share of their working time to the project. Additionally, the research is primarily expected to take place within the territory of the EU Member States (EU) or the Associated Countries (AC). *Figure 1* provides an overview of the minimum working time commitment required for each ERC grant type, as well as the minimum working time that the PI must spend within the EU/AC.

1.4 Projects of Shorter Duration

For StG, CoG, and AdG, the maximum grant is provided for a period of 5 years (6 years for SyG). For projects with a shorter duration, the maximum grant is adjusted on a pro-rata basis.

1.5 Additional Funding

The maximum grant amounts for each ERC grant type are outlined in *Figure 1*. Additionally, in StG, CoG and AdG the applicants may request up to €1 million (or up to €4 million for SyG) in additional funding to cover the eligible costs essential for implementing the proposed work. These costs include:

- (a) "start-up" costs for the PIs moving to the EU or an AC from elsewhere as a consequence of receiving the ERC grant; and/or
- (b) the purchase of major equipment; and/or
- (c) access to large facilities; and/or
- (d) any other major experimental and fieldwork costs, excluding personnel costs.

The additional funding is not subject to pro-rata reduction for projects of shorter duration.⁴

4 / For example, for an ERC StG project lasting 48 months, the maximum EU contribution is €1,200,000. However, additional funding is exempt from pro rata reductions. This means that, including the additional funding, it is possible to request a maximum EU contribution of €2,200,000 for a 48-month project.

1.6 Drafting the Budget in the F&T Portal

The budget table must be entered into the online application form of the project proposal (*Part A – 3 Budget*).

For StG, CoG and AdG, the applicants are required to fill in the budget table and provide a comprehensive justification of resources in the application forms under *Section C. Resources*.

- For StG and CoG (grants based on the actual costs), *Section C. Resources* is subject to a maximum length of 8,000 characters (including spaces).
- For AdG (the lump sum grant), *Section C. Resources* is subject to a maximum length of 10,000 characters (including spaces) and is divided into text boxes corresponding to the individual cost categories, each having a character limit. Additionally, a table template in Excel providing detailed information on the equipment must be uploaded as a separate annex.

For SyG, each PI must complete the budget table and provide their budget breakdown using the budget table template in Excel. In addition, the applicants must provide a comprehensive justification of resources in *Part B2*.

For PoC, the applicants must complete only the budget table and check that the total requested grant amount is exactly equal to €150,000 (due to the standard lump sum prefixed by the European Commission). Additionally, the applicant must include a description of the resources planned for each activity in *Part B2*.

2

Budget Illustrative Example of ERC Consolidator Grant



Use this illustrative budget as inspiration for your own ERC proposal. This example outlines the common allocations for personnel, equipment and other project costs, helping you visualise how to structure your finances. Remember to customise the budget to fit the specific needs of your project, ensuring that it effectively supports your unique research goals.

Beneficiary Short Name	PI	Senior staff	Post docs	Students	Other staff	A. Total personal costs €	B. Sub-contracting Costs € (No indirect costs)	C.1 Travel and subsistence	C.2 Equipment – including major equipment	Consumables incl. fieldwork and animal costs	Publications (incl. Open Access fees) and dissemination	Other additional direct costs	C.3 Total other goods, works and services	C. Total Purchase costs €	D Internally invoiced goods and services € (No indirect costs)	E. Indirect costs €	Total Eligible Cost €	Request EU contribution €
Host Institution A	210000	45000	468000	150000	198600	1071600.00	50500	75000	500000	80000	32000	145000	257000.00	832000.00	120000	475900.00	2550000.00	2550000.00
Total	210000	45000	468000	150000	198600	1071600.00	50500	75000	500000	80000	32000	145000	257000.00	832000.00	120000	475900.00	2550000.00	2550000.00

Personnel Costs

PI

A budget of **€1,071,600** is allocated for the PI and her team for 5 years.

Jana Nováková will commit 0.5 FTE (30 person-months) at an estimated personnel cost of **€210,000**. She will coordinate the project team, design and oversee laboratory experiments, and take the lead on most scientific publications to shape the project's direction and schedule.

Senior staff

Professor Catherine Howell will contribute 0.1 FTE (6 person-months) at an estimated personnel cost of **€45,000**. She will provide advisory support, drawing on her strong expertise in single-cell sequencing technologies.

Postdocs

Two full-time **postdoctoral researchers** (1.0 FTE each, 120 person-months in total) will assist the PI at a total personnel cost of **€468,000**. Postdoc 1 will focus on the advanced spatially resolved techniques and functional validation studies, while Postdoc 2 will concentrate on the screening methodologies and high-level computational analyses. Both postdocs will supervise PhD students and actively participate in the project communication and dissemination activities.

Students

Four part-time **PhD students** (0.5 FTE each, 60 person-months in total) will be recruited for the project. They will participate only from month 7 to month 36 with a combined personnel cost of **€150,000**. Their role will be to support the project's research efforts by assisting with day-to-day data collection and analysis, collaborating closely with the postdocs on the experimental design, and contributing to research papers for publication.

Other staff

One **laboratory technician** will commit 0.5 FTE (30 person-months) to the project at an estimated personnel cost of **€123,000**. His responsibilities will include laboratory tasks, such as sample collection and processing, record-keeping, data management, and overall laboratory maintenance. In addition, one **project manager** (0.3 FTE, 18 person-months), hired at an estimated cost of **€75,600**, will oversee the administrative coordination, financial reporting, organisation of meetings, travel logistics, and other support tasks.

Subcontracting Costs

A budget of **€50,500** is allocated for a subcontract with an external laboratory (to be selected in the first year of the project's implementation) to perform the specialised immunohistochemistry and digital pathology imaging of tumour samples. The lab will provide state-of-the-art instrumentation, and the analytical expertise required to design and interpret complex tissue-based experiments. Their services include cutting-edge staining protocols, high-resolution imaging, and detailed data analysis – ensuring reliable and reproducible results, that our institution cannot provide in-house.

Travel and Subsistence

A total of **€75,000** is allocated for travel and subsistence costs. This budget includes **€20,000** for conference travel over the period of five years, calculated as 5 years × 2 team members × €2,000 per trip. This allocation allows up to two team members each year to attend the major international cancer research conferences, where they can present the project outputs. Participation is primarily planned in conferences held by major cancer research societies, such as the European Oncology Federation (EOF), the Society for Cancer Biology and Therapy (SCBT), the International Association for Tumour Research (IATR), and the Global Consortium for Cancer Studies (GCCS).

Additionally, **€45,000** is designated for travel and subsistence during the collaborative laboratory stays described in Part B2, calculated as 5 years × 20 days × 3 team members × daily allowance of €150. This supports 20 days abroad each year for the PI and the Postdocs, with an estimated daily allowance covering travel and subsistence costs, accommodation, and health insurance.

A further **€10,000** has been designated for the travel costs of visiting experts, whose roles are outlined in Part B2. This budget accounts for one visit annually over the five years, at €2,000 per trip.

Equipment, Including Major Equipment

We request **additional funding⁵ of €500,000** to cover the depreciation costs of the major equipment – Illumina NovaSeq 6000 (or a comparable high-throughput NGS platform). This specialised equipment will sequence genetic material from tumour samples, enabling in-depth analyses of the

5 / Please note that the example provided here applies only to cases where additional funding is requested. If you are not applying for it under this budget category, do not refer to it as additional funding.

cancer-related mutations, gene expression patterns, and epigenetic modifications – essential elements for advancing our basic research into the molecular drivers of cancer, which is the project’s central objective. Throughout the project’s duration, the equipment will be used exclusively for the project. The total purchase price of the equipment is estimated at €800,000. However, because it has an eight-year depreciation period, only the cost corresponding to five years will be charged to the project.

Consumables, Including Fieldwork and Animal Costs

The consumables budget of **€80,000** encompasses all the essential laboratory materials. It includes **€25,000** for the molecular biology reagents and enzymes necessary for gene editing and protein analysis, **€20,000** for the high-purity chemicals and solvents required for drug synthesis and biochemical assays, and **€15,000** dedicated to the animal-related costs, such as purchasing laboratory mice, animal housing supplies, and veterinary care to support the in vivo studies. Additionally, **€20,000** is allocated for the general laboratory consumables, such as pipette tips, plasticware, and reagents for cell culture and immunoassays.

Publications, Including Open Access Fees and Dissemination

The Open Access budget is set at **€32,000**, based on the estimated eight publications during the project’s duration. The average publication fee for high-impact journals is estimated at €4,000 each.

Other Additional Direct Costs

A budget of **€145,000** is allocated for other additional direct costs.

Data collection services: **€120,000** has been earmarked for the data collection services procured from reputable polling firms and digital crowdsourcing platforms. The estimated amount is based on prior collaborations with internationally recognised companies, such as SurveyPulse, FocusForce, and DataStream. This budget will enable the execution of 1-2 online survey experiments across 20 countries. The companies will be engaged solely in data collection, with no involvement in data analysis or experimental design.

Internally Invoiced Goods and Services

Conference Fees: A total of **€15,000** is allocated for the conference fees, calculated as €1,500 per conference for two team members over the period of five years (5 years × 2 team members × €1,500 per conference).

Audit Costs: **€10,000** is allocated for the mandatory Certificate on the Financial Statements (CFS).

These costs include access to the shared Genomics/Sequencing Core Facilities, which provide access to next-generation sequencing (NGS), Sanger sequencing, microarray analysis, and comprehensive bioinformatics support. They are estimated based on unit costs of €1,200 per sample according to the Host Institution's usual accounting practices and supported by a detailed calculation methodology, totalling **€120,000** (100 samples × €1,200).

3 | Practical Tips

3.1 General Tips

3.2 Personnel Costs

3.3 Subcontracting Costs

3.4 Purchase Costs

Travel and Subsistence Costs

Equipment, Including Major Equipment

Consumables, Including Fieldwork and Animal Costs,

Publications, Including Open Access Fees and Dissemination

Other Additional Direct Costs

3.5 Internally Invoiced Goods and Services

3.6 Indirect Costs



This chapter provides practical guidance on preparing a comprehensive ERC budget covering all cost categories. It explains, how to accurately estimate and justify each eligible cost item and offers instructions for completing the budget table.

3.1 General Tips



Start early. It is crucial not to underestimate the budget preparation in terms of timing and level of detail. An early first draft allows for adjustments and alignment with the project objectives, ensuring consistency with *Part B2*.



Always plan the budget in whole euros. The budget table in the submission system on the F&T Portal only supports entries in whole euros, without decimal points. Rounding to the nearest hundred euros is advisable, except for precisely determined items, such as known fees or contractual amounts. This approach enhances the professional appearance of the budget and simplifies its review process.



Develop the most accurate budget possible. The budget is an estimation representing your project's indicative costs. During the project's life, the budget flexibility principle allows transfers between budget categories (and partners, if the project involves additional beneficiaries) if substantiated by the project needs⁶. Despite this flexibility, ensure the budget remains highly accurate and thoroughly justified. Underestimating the budget can lead to significant challenges during the project implementation. When drafting your budget, consider factors such as salary increases, inflation, and exchange rate fluctuations. Although these elements are not expected to be explained in your budget justification, ensure they are reflected in your estimated costs. Conversely, presenting an inflated budget may result in evaluation panels recommending budget cuts.

6 / Requests to modify the budget breakdown of additional funding will only be accepted if the changes align with the original objectives for which the funding was granted.



Follow your usual accounting and management practice. Horizon Europe's overarching philosophy emphasises compliance with the national laws and the Host Institution's (HI) established accounting and management practices. Such practices include e.g. salary levels, employee benefits, depreciation policies, travel policies, tender procedures, and the classification of certain types of costs as direct or indirect. It is essential to understand your HI's accounting principles and management practices and accurately reflect them in your budget without modifying them for the project's purposes. For clarity and compliance, please consult the administrative teams in HR, accounting, or the project department at your HI.



Consider whether you need to involve other legal entities. Typically, for a StG, CoG, or AdG, the Host Institution is expected to act as the mono-beneficiary. However, if additional team members provide demonstrable scientific added value, they may be hosted by other legal entities, such as additional beneficiaries or third parties providing in-kind contributions. Prepare in advance, as partnering with another entity might necessitate additional administrative procedures and institutional approvals.



Consider whether you need to request additional funding. Such funding is available to cover eligible start-up costs for researchers moving from a third country to the EU or an AC, and/or the purchase of major equipment, and/or access to large facilities, and/or other significant experimental and fieldwork costs. If you plan to request additional funding, ensure the costs are included in the budget table under the appropriate category (e.g., the budget category Equipment used for major equipment purchases). Additionally, provide a detailed description of the requested additional funding and a clear justification. Bear in mind that additional funding is reserved for the substantial budget items. For instance, requesting extra funds for a piece of high-cost specialised equipment is justified. However, routine or lower-cost equipment should be covered within the standard grant maximum and does not qualify for additional funding.



Ensure that the budget table aligns with Section C: Resources. Should any inconsistencies arise between the budget table and the description of resources, the figures in the budget table will take precedence, except in cases of clear mistakes, such as obvious clerical errors.



Enter the “Requested EU Contribution” manually: While the “*Total Eligible Costs*” in the budget table are automatically calculated based on the values completed in each column, the “*Requested EU Contribution*” must be entered manually. As a rule, these two values will match unless co-financing is planned. In such cases, clearly detail in *Section C. Resources* what will be covered by other funding sources (e.g., infrastructure and equipment covered by the Host Institution).



Be aware of formatting limitations: In *Section C. Resources*, formatting options are restricted and features such as bold text cannot be used.

3.2 Personnel Costs

The ERC requires a comprehensive estimate of the expected personnel costs for the Principal Investigator (PI) and their team. This requirement ensures that the PI clearly describes the size and nature of the team, indicating the key team members and their roles. To present the planned personnel costs effectively, adhere to the following guidelines:



Build a well-balanced team with a mix of senior and junior researchers. A strong presence of senior staff members can overshadow the PI’s leadership, inflate the budget, and limit mentorship opportunities for early-career researchers. It may also raise concerns about the PI’s ability to demonstrate independent and creative thinking. Strive for a well-justified balance: show how each senior person is indispensable to the project’s core aims, but at the same time, ensure, that your proposal remains focused on your vision as the PI.



Remember to include under the “*Other Staff*” any specific staff that will be part of your project team (e.g., technicians or administrative support staff), if applicable.



Provide the total costs in euros and the working capacity for each staff category expressed in Full-Time Equivalents (FTEs), person-months (PMs), or both.



For AdG (the lump sum calls only), the ERC provides a dashboard with historical data to help the evaluators assess budget appropriateness and guide the applicants on when further justification may be needed (e.g., for very high personnel costs). Remember that these are old historical data and may be different from reality. Applicants should confidently apply the rates that best meet their project needs, provided they include clear, detailed justifications for their selections.



For staff categories, use the breakdown and terminology specified in *Table A 3 – Budget* (i.e., *Principal Investigator, Senior Staff, Postdocs, Students, and Other Personnel Costs*). Do not invent any other than the predefined categories.



There is no need to list each team member by name. While specifying the names and expertise of the senior staff and distinguished experts is desirable, other Postdocs, PhD students and staff can be described more generally (e.g., “one postdoctoral researcher”). This ensures flexibility in recruitment while keeping the budget adaptable.



The ERC projects benefit from a flexible approach that does not require any strict or predefined framework of work packages, milestones, or deliverables. Nevertheless, if you choose to introduce such structures – work packages, research lines, or sub-projects – it is advisable to map them clearly to the roles and responsibilities of the individual team members in the budget justification.



Verify that the PI's planned personnel costs and person-months accurately reflect the percentage of their working time dedicated to the project, as indicated in the application online form *A 5 – Other questions* (Working time commitment). Remember that the PIs are expected to spend at least 50% (StG), 40% (CoG), and 30% (AdG) of their working time on the ERC project, as well as 50% of their working time in the EU/AC. During the project's life, the working time commitment should be adhered to, even if it may fluctuate across different phases. By the project's completion, the total working time must align with the planned allocation.



Consider the PI's time commitment carefully. Some PIs assume that committing close to 100% to the ERC grant will strengthen their proposal. However, this may not always be the best strategy, as new project opportunities could arise later, and institutional duties (such as teaching) may require time. While increasing the commitment later is generally possible (if resources allow), reducing it can be problematic.



Keep the description of the personnel costs concise. The personnel cost justification should not include details about mandatory social security contributions, taxes, or other components. However, ensure that these elements are incorporated into the total budgeted amounts.



The personnel costs may include a budget for seconded staff provided by a third party as an "in-kind contribution against payment". Under this arrangement, the staff remains employed and paid by the third party but operates under the HI's supervision and guidance – usually on the HI's premises. A secondment agreement must be established between the HI and the third party, outlining the specific tasks, reimbursement terms, and other relevant conditions.

3.3 Subcontracting Costs

Subcontractors participate in the project tasks; however, their contributions should remain limited in scope. The line between "*Subcontracting*" and "*Purchase costs*" is often thin and depends on the project's needs and definition of activities. Typically, subcontracting refers to the delivery of distinct project tasks, whereas purchase costs cover routine or support goods or services.

If you are uncertain, it is best to classify the service as "*Purchase costs*". If your project is funded, you can then confirm the correct classification with your project officer. Keep in mind that categorising the service as "*Subcontracting*" directly impacts the amount of indirect costs.



At the budget preparation stage, it is advisable not to specify the subcontractor's name⁷, as the transparent selection process must first occur (based on the "best value for money" and "no conflict of interest" principles). Instead, describe the nature of the work to be undertaken and explain why it is necessary for a subcontractor, rather than the HI, to carry out this work.

3.4 Purchase Costs

Travel and Subsistence Costs include transport, accommodation and subsistence costs for the team members and visiting experts.



If you plan to cooperate with any visiting experts, mention this explicitly in *Part B2* of the proposal.



Each trip must be essential to the action (e.g., attending a conference to present the project results).



Please note that conference fees should be budgeted under "*Other additional direct costs*".

Equipment, Including Major Equipment



Keep in mind that the default approach covers only the depreciation costs of the equipment used in the project. Since depreciation periods often extend beyond the project's duration, only the portion corresponding to the project period can be budgeted. Additionally, if the equipment is used for multiple projects or other activities, the requested contribution must be proportionally adjusted to reflect the share allocated to the project.

In rare and exceptional cases – when critical to the success and viability of the action – the applicants may request the "full capitalised cost" of the equipment (which can refer to the purchase price) purchased specifically for the project. This is allowed only if the costs are clearly listed and properly justified in the proposal.

7 / Except in cases where the Host Institution has a framework agreement with the subcontractor and their transparent selection has already been conducted in the past.



When requesting the equipment, briefly describe each item, justify its necessity, and specify the extent of its use within the project.



For AdG (the lump sum grant), a table template in Excel detailing the equipment must be uploaded as a separate annex, even if no equipment is budgeted (i.e., an empty Excel table) since the proposal submission is impossible without it. The provided template is mandatory and must not be modified. In the future, a planned simplification will integrate this table directly into the F&T Portal, removing the need for manual attachment.

Consumables, Including Fieldwork and Animal Costs, typically include costs for small laboratory equipment, chemicals, etc.



Be specific. For example, in cancer research, avoid vague terms such as “lab supplies” and instead provide detailed examples, such as “pipette tips for RNA extraction”, “agarose for gel electrophoresis of tumour DNA,” or “CRISPR reagents for gene editing in cancer cell lines”. This clarity helps the evaluators understand the exact purpose and necessity of the requested consumables.

Publications, Including Open Access Fees and Dissemination



Carefully estimate the budget for Open Access (OA) publication fees, as they can be significantly expensive. They can cover article processing charges (APC), book processing charges (BPC) and other publishing fees, such as page or colour charges.



Remember that the costs for providing immediate Open Access to publications are eligible only if the publishing venue is fully open access.



Consider whether any other costs related to dissemination activities (such as exhibitions, blogs, websites, etc.) are relevant to your project.

Other Additional Direct Costs encompass standard contracts for support tasks essential to the project’s implementation.



For the grants based on the actual costs (StG, CoG and SyG), ensure to budget the costs for the Certificate on the Financial Statements (the costs of the 1st level audit performed by the qualified external auditor chosen by the HI), which is mandatory for all Horizon Europe grants with an EU contribution of \geq €430,000. For lump sum-based grants (AdG), a CFS is not required, and its associated costs are ineligible.



Do not confuse this budget category with the “additional funding” option of up to €1 million (€4 million for ERC SyG).

3.5 Internally Invoiced Goods and Services

Internally invoiced goods and services typically cover the costs of self-produced consumables or specialised equipment and facilities essential for the project (e.g., greenhouses, animal housing, microscopes, etc.).



Verify whether the HI has an established methodology for determining the unit costs (e.g., hourly usage of a facility). Without such a methodology, these costs may be considered ineligible.

3.6 Indirect Costs

Indirect costs generally include the operational and administrative expenses of the HI that cannot be directly attributed to the project, such as utilities (water, heating), IT infrastructure, office supplies, and standard office equipment, such as PCs, laptops, and cell phones.



A detailed breakdown of the above-mentioned costs is not necessary in the budget justification. Since indirect costs are automatically calculated at a flat rate in the budget table, the grant provider does not require any explanation during the preparation or reporting stages, and they are exempt from financial audits.



The allocation of indirect costs depends on the HI’s internal policies. In some cases, the entire indirect cost amount is managed by the HI to cover overhead expenses, in others, a portion of indirect costs is reserved for discretionary use by the PI’s team. To prevent misunderstandings during project implementation, the funded projects should consult internally with the HI about what portion of indirect costs, if any, will be allocated for the project-specific needs.

Still not entirely clear? We are here to help! Do not hesitate to reach out if you have specific questions about your ERC budget or the Horizon Europe rules. Contact us at finance-pravo@tc.cz, and we will guide you through it.

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ERC Grant Budget Example

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