



ESCAPE

European Science Cluster of Astronomy &
Particle physics ESFRI research Infrastructures

Horizon Europe
Lump Sum proposals



Writing a Lump Sum proposal

To write a lump sum proposal, you:

- Use the standard Horizon Europe application form
- Present the objectives and methodology of your project and address the expected outcomes and impacts as in any Horizon Europe proposal
- Describe in detail the activities covered by each work package.

To define and justify the lump sum (Type 2), you need to provide a **detailed budget table** with cost estimations. This is:

- An **Excel file** that you download from the online submission system, fill it and submit it as an annex to the Part B application form.

OR

- Implemented directly in **Part A online forms** in the submission system (no Excel).



Writing a Lump Sum proposal

In this detailed budget table, you provide **cost estimations for each cost category** (personnel costs, subcontracting costs, purchase costs, other cost categories) **per beneficiary** (and affiliated entity if any) and **per work package**.

The cost estimations must be an **approximation of your actual costs**. They:

- are subject to the same eligibility rules as in actual costs grants
- must be in line with your normal practices
- must be reasonable / non-excessive
- must be in line with and necessary for your proposed activities.

The cost estimations are used to generate in the detailed budget table a **breakdown of lump sum shares** per work package and per participant.

Details and instructions on how to fill in the lump sum detailed budget table are provided in the [Funding & Tenders portal](#) and in the excel file itself. There are in addition dedicated guidelines for lump sum grants [here](#).



Project design – Work packages

Work package distribution: As many as needed but no more than what is manageable

A work package (WP) is a major sub-division of the work plan of your project.

- A single activity is not a WP
- A single task is not a WP
- A % of progress is not a WP (e.g. 50 % of the tests)
- A lapse of time is generally not a WP (e.g. activities of year 1)

Work packages with a long duration **may** be split along the reporting periods (e.g., Management, Dissemination and Exploitation, etc.). In this way, the relevant activities can be paid at the end of each reporting period.



Budget allocation (annex 2 to the grant agreement)

	WP1	WP2	WP3	WP4	WP5	WP6	WP7	WP8	Total
Beneficiary A	250.000			50.000	300.000	250.000		300.000	1.150.000
Beneficiary B		250.000	350.000	50.000			100.000	150.000	900.000
Beneficiary C	100.000	100.000		50.000		280.000			530.000
Beneficiary D		120.000		50.000			100.000	150.000	420.000
Total	350.000	470.000	350.000	200.000	300.000	530.000	200.000	600.000	3.000.000

Shares of the lump sum per beneficiary

Shares of the lump sum per WP

Lump sum
=
Maximum grant amount

You can **use the budget as you see fit** as long as the project is implemented as agreed. The actual distribution of the lump sum is invisible for them.

Budget transfers between work packages and/or partners require an amendment if the consortium wants to reflect them in the grant agreement.



Evaluation of a Lump Sum proposal

Your proposal will be evaluated by independent experts against the **standard evaluation criteria**: excellence, impact, and implementation.

The cost estimations will be assessed against the proposed activities under the **implementation** criterion.

Experts will:

- ensure that the cost estimations are **reasonable and non-excessive**
- evaluate whether the proposed resources and the split of the lump sum **allow completing the activities described in the proposal.**

If the experts find overestimated costs, they make **concrete recommendations** on the budget that are recorded in the Evaluation Summary Report. This will be reflected in a modified lump sum amount in the grant agreement.

If the lump sum budget needs to be modified, **this does not decrease your proposal's chances** of success. However, serious flaws in the proposed budget reduce the score.

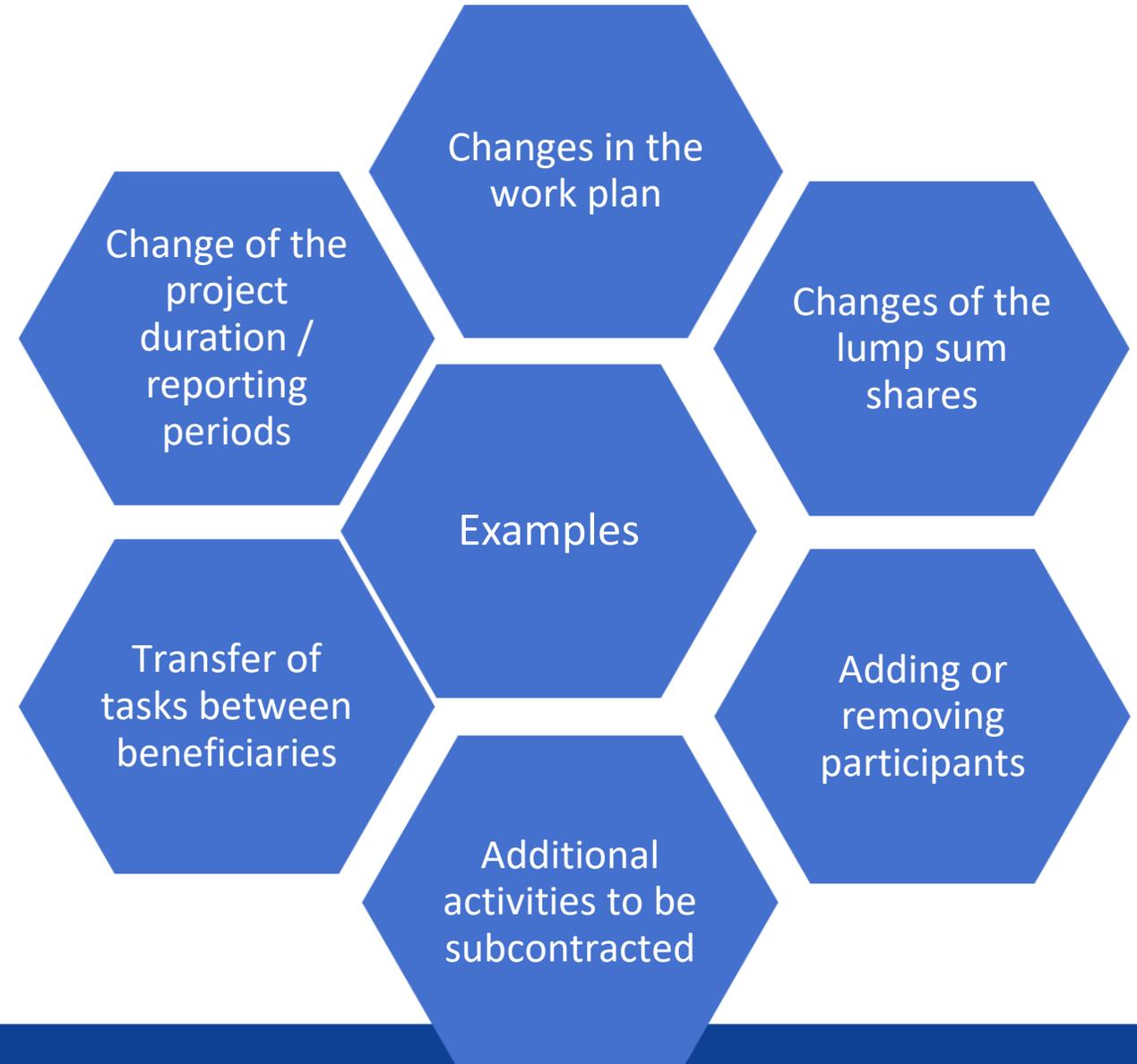


Horizon dashboard for Lump Sum evaluations

- Evaluation experts must use the dashboard as an orientation to ensure that budgets are reasonable and non-excessive.
- For each combination of country and organisation type selected, the dashboard displays the distribution between the 20th and the 80th percentile, and the median personnel costs.
- Based on grants signed from 2022 (data last refreshed: 19 Nov 2025).
- Applicants justify high personnel costs in the 'comments' section of the detailed budget table.
- Access the dashboard [here](#)

- We follow the **standard process to prepare the grant agreement**.
- The grant agreement for your project will be based on the [Model Grant Agreement for lump sum grants](#).
- The **'no negotiation' principle** applies. The grant agreement is prepared on the basis of the proposal you submitted. However, some changes might be necessary:
 - correcting obvious errors and inconsistencies
 - other changes necessary to comply with applicable rules
 - adjustment of the lump sum to the amount specified in the Evaluation Result Letter
- The **breakdown of lump sum shares per beneficiary and per work package** is included in the grant agreement as Annex 2. The submitted detailed lump sum budget table is not part of the lump sum grant agreement.
- Once the lump sum is fixed in the grant agreement, **it will not be questioned** if the prices for goods or services change later on.

- Lump sum grants **can be amended**.
- **Same procedure and conditions** as for all Horizon grants.
- Lump sum work packages that have already been paid **cannot be amended**.
- A **technical review** is needed to amend Horizon 2020 lump sum grants (no longer needed under Horizon Europe).
- **Deviations** from the work plan can also be flagged in the periodic report (**simplified procedure**).



Reporting and payment (1)

- Use the **standard reporting template**
- The coordinator declares work packages as **Completed** or **Not Completed**. This should be justified by the technical periodic report.
- An incomplete work package can be completed and paid in a subsequent reporting period.
- At the final reporting period, it is possible to declare **Partially Completed** work packages, and to enter the percentage of completion.

Status of completion SAVE

Number	Title	Lead Beneficiary	Status of Completion	Completion %
WP1	wp1	AST GmbH	Partially Completed	60.00
WP2	wp2	AAA	Completed	100.00
WP3	wp3	AST GmbH	Partially Completed	50.00
WP4	wp4	AAA	Not Completed	0.00
WP5	wp5	AST GmbH	Not Completed	0.00



The completion of work packages is not based on a successful outcome, but on the **completion of activities** as described in the description of action.

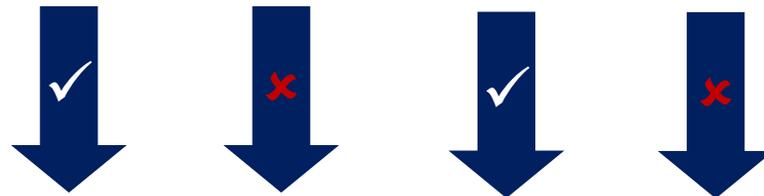
Reporting and payment (1)

- The financial report is much **simplified** and to a large extent automated.
- The financial statement for all beneficiaries is **automatically generated** (based on the accepted work packages and the corresponding lump sum shares).

	WP1	WP2	WP3	WP4	WP5
Beneficiary A	250.000			50.000	300.000
Beneficiary B		250.000	350.000	50.000	
Beneficiary C	100.000	100.000		50.000	
Beneficiary D		120.000		50.000	
Total	350.000	470.000	350.000	200.000	300.000

Interim payments pay the lump sum shares for completed work packages.

Final payments can also pay partially completed work packages.



$$\text{Payment} = 350\,000 + 0 + 350\,000 + 0 = 700\,000 \text{ €}$$



Acceptance of work packages

- Work packages are **accepted if the activities have been carried out**. We can also accept them when all essential tasks have been completed, when equivalent tasks have been carried out, or when deviations have been justified.
- **Lump sum projects can be amended** according to scientific-technical needs (or deviations can be justified in the reports). Use these mechanisms to make completion of work packages feasible.
- Before a lump sum work package (that you declared completed) is rejected as incomplete, you are invited to **respond to the observations of the project officer**.
- If the rejection is upheld the lump sum share concerned is not paid at that point in time. You should **complete the work package later** and declare it at the end of any subsequent reporting period.
- If it is not possible to complete a work package by the end of the project (e.g., for technical reasons or due to force majeure), the **lump sum is paid partially** in line with the degree of completion. The decision on the partial amount is taken on a case-by-case basis. You will be able to provide observations.



Payment schedule

Pre-financing payment

- Same function and same rules as for other grants
- Coordinator distributes the amount according to consortium agreement

Interim payment(s)

- One or more
- We pay the shares of the lump sum set out in Annex 2 for the work packages completed & approved in the reporting period

Payment of the balance

- Closes the financial aspects of the grant
- Partial payment for partially completed WPs possible
- Releases the amount retained for the Mutual Insurance Mechanism



Beneficiary termination reporting

In case the participation of a partner is terminated, **you will not be required to provide any financial reports** because the amount due will be calculated only on the basis of work packages already previously accepted.

Any amounts for work packages not yet accepted, on which the terminated partner worked before the termination, will be paid out to the coordinator once the work package is accepted in a following reporting and payment session.

The rules for checks, reviews, audits and investigations of lump sum grants are the same as for actual cost grants, as far as horizontal obligations and technical project implementation is concerned.

As there is no financial reporting, there are no financial checks, reviews or audits related to actual costs and the resources used.

Checks, reviews and audits for:



Proper implementation of the action (e.g. technical review)



Compliance with the other non-financial obligations of the grant, e.g.



IPR obligations



Ethics and integrity



Open science



Dissemination



Etc.

No financial checks, reviews and audits by EU services



Keeping records

Consortium **needs to keep** (e.g.)



- Technical documents
- Publications, prototypes, deliverables
- Documentation required by good research practices such as lab books
- ...any document proving that the work was done as detailed in Annex 1



Same as for all Horizon Europe grants

Consortium **doesn't need to keep***



- Time-sheets
- Pay-slips or contracts
- Depreciation policy
- Invoices
- ...any documents proving the actual costs incurred

*You still need to comply with financial record keeping **obligations outside the grant agreement**, if any (e.g., under national law or internal procedures)