ELSZÁMOLHATÓ KÖLTSÉGEK A HORIZONT 2020 PROJEKTEKBEN

KÖLTSÉGVETÉSI KATEGÓRIA	Tételes költség	Egységköltség (unit cost)	Átalány költség (flat-rate cost)	Egyösszegű kifizetés (lump sum cost)
Közvetlen személyi költségek				
Saját munkavállalók bérköltsége (munkavállalói és munkáltatói terhekkel együtt)	x	x		
Megbízási szerződéssel foglalkoztatott természetes személy bérköltsége	x			
Harmadik fél által kölcsönzött munkavállalóhoz kötődő bérkompenzáció	x			
Fizetésben nem részesülő ikv tulajdonos vagy természetes személy kedvezményezett bérkompenzációja		x		
Egyéb közvetlen költségek				
Kiküldetéshez kapcsolódó költségek	x			
Berendezések, infrastruktúra amortizációs költsége, bérleti vagy használati díja (kivételes esetben beszerzési költsége)	x			
Fogyóeszközök beszerzésének, szolgáltatás igénybe vételének (pl. disszeminációs költsége, szellemi tulajdonjogvédelem díja) költsége vagy költségkompenzációja	x			
Nagy kutatási infrastruktúra amortizációs költsége és működési költsége (ex-ante vizsgálathoz kötött az elszámolhatósága)	x			
Alvállalkozói költség	x			
Kaszkád finanszírozás költsége (vagyis a megvalósuló projekten belül kiírt és harmadik félnek kifizetett összegek, visszatérítendő támogatás, magvető tőke stb. költsége)	x			
Közvetett (rezsi) költség átalánya (25%)			x	
Bizonyos egységköltségek meghatározott esetekben				
Épületeket érintő energiahatékonysági intézkedések költsége		x		
Kutatási infrastruktúrához nyújtott transznacionális hozzáférés költségei		x		
Klinikai vizsgálatok költsége		x		
Kkv eszköz f. fázis költsége				x

A fenti költségek felmerülhetnek a kedvezményezettnél (esetlegesen közvetlenül a harmadik fél könyvelésén alapulva), valamint kapcsolt harmadik félnél.

A következő táblázat a pályázat költségvetés táblájának feltöltéséhez nyújt segítséget azáltal, hogy az egyes költségtípusoknál megjelöli a pályázati sablon azon pontjait, melyeknél ügyelni szükséges a konzisztencia megtartására, illetve utal a pénzügyi útmutató szerepét betöltő, magyarázatokkal ellátott támogatási szerződés minta (AMGA) releváns pontjára. A halványabb betűszínnel jelzett tételeknél különösen ügyelni szükséges a projekten belüli kettős finanszírozás elkerülésére.

KÖLTSÉGVETÉSI TÁBLA FELTÖLTÉSE A PÁLYÁZATBAN (RIA és IA pályázati sablon alapján)

BUDGET CATEGORY (in line with the technical annex!)

	(A) Direct personnel costs/€ (in line with the person/month in Table 3.4a: Summary of staff effort)		(B) Other direct costs/€ (justification in Table 3.4b: 'Other direct cost' items if the sum exceeds 15% of the personnel costs for the participant or the participant would like to declare costs of large research infrastructure)				(C) Direct costs of subcontracting/€ (in line with 4.2. point)	(D) Direct costs of providing financial support to third parties/€ (if explicitly allowed in the work programme/call)	(E) Costs of inkind contributions not used on the beneficiary's premises/€	(F) Indirect Costs/€ (=0.25(A+B-E))	(G) Special unit costs covering direct & indirect costs	(H) Total estimated eligible costs/€ (=A+B+C+D+F+G)	(I) Reimbursement rate	(J) Max. grant / € (=H*I)	(K) Requested grant /€
Beneficiary	Costs for employees (or equivalent) AMGA Article 6.2.A. Point 1.1.		Travel costs and related subsistence allowances (personnel and external expert) Article 6.2.D.1)			AMGA	Subcontracting of action tasks AMGA Article 6.2.B.	Conditions of providing financial support set out in technical annex. AMGA Article 6.2.C.	(direct costs actually incurred by the third party may be increased by a flat-rate of 25% on these costs)	AMGA Article 6.2.E.	Costs for energy efficiency measures in buildings AMGA Article 6.2.F. Point 1.1.				
	Costs for natural persons working under a direct contract AMGA Article 6.2.A. Point 1.2.	Personnel costs for providing trans-national or virtual access to research infrastructure (employee, direct contract or seconded) AMGA Article 6.2.A. Point 1.5.	Depreciation costs of equipment, infrastructure or other assets AMGA Article 6.2.D.2. Point 1.1.	Full cost of purchasing equipment, infrastructure or other assets (if foreseen in the work programme) AMGA Article 6.2.D.2. Point 1.2.	Costs of renting or leasing equipment AMGA Article 6.2.D.2. Point 1.3.	Costs of equipment, infrastructure or other assets contributed in-kind against payment (amount paid by the beneficiary not exceeding the depreciation cost of the third party; in line with 4.2. point) AMGA Article 6.2.D.2. Point 1.4.					Access costs for providing trans-national access to research infrastructure AMGA Article 6.2.F. Point 1.2.				
	Costs for persons seconded by a third party against payment (reimbursing the costs to the third party; in line with 4.2. point) AMGA Article 6.2.A. Point 1.3.		Costs of other goods and services purchased: costs for consumables and supplies, dissemination costs, costs related to intellectual property rights, costs for certificates on financial statements (CFS) and certificates on methodology, translation costs. AMGA Article 6.2.D.3.		Costs of other goods and services contributed in kind against payment,(in line with 4.2. point) AMGA Article 6.2.D.3.	Costs of other goods and services incurred for providing trans-national or virtual access to research infrastructure AMGA Article 6.2.D.3.					Costs for clinical studies AMGA Article 6.2.F. Point 1.3.				
	Costs of beneficiaries that are SMEs for their owners not receiving a salary — Costs of beneficiaries that are natural persons not receiving a salary AMGA Article 6.2.A. Point 1.4.		Capitalised and operating costs of 'large research infrastructure' (personnel cost of administrative and support staff directly assigned, rental/lease of the research infrastructure, maintenance and repair contracts, consumables, materials and spare parts specifically used, facility management contracts, energy and water specifically supplied) AMGA Article 6.2.D.4.												
Linked third party	Costs for employees (or equivalent)		Travel costs and related subsistence allowances (personnel and external expert)				Subcontracting of action tasks	Conditions of providing financial support set out in technical annex.	(direct costs actually incurred by the third party may be increased by a flat-rate of 25% on these costs)		Costs for energy efficiency measures in buildings				
	Costs for natural persons working under a direct contract	Personnel costs for providing trans-national or virtual access to research infrastructure (employee, direct contract or seconded)	Depreciation costs of equipment, infrastructure or other assets	Full cost of purchasing equipment, infrastructure or other assets	Costs of renting or leasing equipment	Costs of equipment, infrastructure or other assets contributed in-kind against payment (amount paid by the beneficiary not exceeding the depreciation cost of the third party; in line with 4.2. point)					Access costs for providing trans-national access to research infrastructure				
	Costs for persons seconded by a third party against payment (reimbursing the costs to the third party; in line with 4.2. point)		Costs of other goods and services purchased: costs for consumables and supplies, dissemination costs, costs related to intellectual property rights, costs for certificates on financial statements (CFS) and certificates on methodology, translation costs.		Costs of other goods and services contributed in kind against payment,(in line with 4.2. point)	Costs of other goods and services incurred for providing trans-national or virtual access to research infrastructure					Costs for clinical studies				
	Costs of beneficiaries that are SMEs for their owners not receiving a salary — Costs of beneficiaries that are natural persons not receiving a salary		Capitalised and operating costs of 'large research infrastructure' (personnel cost of administrative and support staff directly assigned, rental/lease of the research infrastructure, maintenance and repair contracts, consumables, materials and spare parts specifically used, facility management contracts, energy and water specifically supplied)												
Beneficiary not receiving EU funding	Costs for employees (or equivalent)		Travel costs and related subsistence allowances (personnel and external expert)				Subcontracting of action tasks	Conditions of providing financial support set out in technical annex.	(direct costs actually incurred by the third party may be increased by a flat-rate of 25% on these costs)		Costs for energy efficiency measures in buildings				
	Costs for natural persons working under a direct contract	Personnel costs for providing trans-national or virtual access to research infrastructure (employee, direct contract or seconded)	Depreciation costs of equipment, infrastructure or other assets	Full cost of purchasing equipment, infrastructure or other assets	Costs of renting or leasing equipment	Costs of equipment, infrastructure or other assets contributed in-kind against payment (amount paid by the beneficiary not exceeding the depreciation cost of the third party; in line with 4.2. point)					Access costs for providing trans-national access to research infrastructure				
	Costs for persons seconded by a third party against payment (reimbursing the costs to the third party; in line with 4.2. point)		Costs of other goods and services purchased: costs for consumables and supplies, dissemination costs, costs related to intellectual property rights, costs for certificates on financial statements (CFS) and certificates on methodology, translation costs.		Costs of other goods and services contributed in kind against payment (in line with 4.2. point),	Costs of other goods and services incurred for providing trans-national or virtual access to research infrastructure					Costs for clinical studies				
	Costs of beneficiaries that are SMEs for their owners not receiving a salary — Costs of beneficiaries that are natural persons not receiving a salary		Capitalised and operating costs of 'large research infrastructure' (personnel cost of administrative and support staff directly assigned, rental/lease of the research infrastructure, maintenance and repair contracts, consumables, materials and spare parts specifically used, facility management contracts, energy and water specifically supplied)												