Horizonte 2020

Novedades en aspectos legales y financieros

Taller
Sevilla, 23 de enero de 2017

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Aspectos Legales y Financieros H2020
Fuente: Comisión Europea
Costs for personnel, equipment, goods or services that are in-kind contributions by a third party can in practice be added to the budget category (personnel costs or other direct costs) if they comply with the eligibility criteria (art. 6 and arts. 11 & 12)
The ERA chairs aim is to incentivise international mobility for internationally outstanding researchers and research managers:

- Personnel costs are eligible even if the salary is above national salaries, provided that it does not go beyond normal EU/international salaries for similar positions.

- When the level of remuneration of the ERA Chair is indicated in Annex 1, this will be duly taken into account in case of check, audits or reviews.
Staff provided by a temporary work agency

- A contract for the provision of staff qualifies typically as a purchase of services (unless the temporary work agency carries out directly some task of the action)

- it can be considered as subcontracting and NOT as personnel costs

- the costs can be charged under other budget categories: D.3 (other goods and services) or B (subcontracting)
Benefits in kind

- Costs of *benefits in-kind* provided by the beneficiary to its personnel (a company car made available to certain categories of employees for their own use) or of quasi-financial benefits (costs of lunch vouchers) may be accepted as eligible, if they are justified and registered as personnel costs in conformity with the beneficiary’s usual remuneration practices.
Costs for students, PhDs and other researchers under scholarship, internship or similar agreements (not employees)

- Costs can be accepted if the agreement is work-oriented (not training-oriented: i.e. not aimed at helping the student to acquire professional skills). **PhD agreements will be considered work-oriented.**

- However, time for training, if any, may NOT be charged to the H2020 action.
Parental leave (either maternity or parental)

- Salaries and social security contributions paid during parental leave are eligible as part of the basic salary **only**, if:
  - they are mandatory under national law, under the relevant collective labour agreement (e.g. statutory maternity pay) or under the employment contract
  - the beneficiary has actually incurred them
  - they are not reimbursed by national (central, regional or local) authorities: **only the net amounts paid by the beneficiary are eligible.**
Calculation of the hourly rate (per person)

- The hourly rates must be calculated by using **one** of the following methods:
  - **per full financial year** (main method): single hourly rate for each person for each full financial year
  - **per month** (alternative method): one hourly rate for each person for each month (i.e. 12 hourly rates per person for each financial year).

- Each beneficiary may choose any of the two options. However:
  - the option chosen must be applied during the full financial year to all its personnel in all H2020 grants.
  - If the beneficiary wants to change option, it can do so for the next financial year, again for all its personnel in all its H2020 grants.
Employees hired during on-going financial year at the end of the reporting period

- Since these employees did not work for the beneficiary during the last financial year, the hourly rate can only be calculated on the basis of the personnel costs incurred during the ongoing financial year.

- Example: The reporting period runs from 1.10.2014 to 31.03.2016. The beneficiary hires a new employee on 1.2.2016. The hourly rate would be calculated taking into account his/her personnel costs for February and March 2016.

- In order to avoid calculation errors, it is particularly important to determine the pro-rata of the annual productive hours correctly (e.g. if 1720 hours are used, the productive hours for the period February-March would be $1720 / 12 * 2 = 287$).
End-of-contract indemnities

- The beneficiary may charge the indemnity in the reporting period in which the employee’s contract ends but outside the hourly rate, separately and on top of the personnel costs declared on the basis of the hourly rate) **AND** only for the part that corresponds to the time worked by the person on the action.

- The indemnity can be accepted **ONLY** if it
  - Arises from the applicable national labour law **and**
  - Is recorded in the accounts of the beneficiary **and**
  - Is incurred during the action duration (although the actual payment may take place latter).
Combination with personal travels or travels for other purposes

- The costs of a combined travel can be charged to the action but **ONLY up to the cost that would have been incurred if the travel would have been made exclusively for the action AND if:**
  - it is the usual practice of the beneficiary to pay for such travels
  - it has been an actual cost for the beneficiary.

- Record-keeping

  - The beneficiary must keep evidence not only of the actual cost of the flight back, but also of the cost of the flight that the person would have taken if it would have returned directly after the end of the work for the action.
Low-value assets full cost

- May be eligible in the year when it is purchased if:
  - the full cost is recorded in the accounts of the entity as expenditure of that year and it is NOT recorded as an asset subject to depreciation
  - the cost of the asset should be below the low-value ceiling as defined under national law or other objective reference compatible with the materiality principle
  - the item should be used exclusively for the H2020 action in the year of purchase. If not: only the portion used on the action may be charged.
Useful life

- means the time during which the equipment is useful for the beneficiary.

- If the beneficiary does not normally calculate depreciation it may refer to its national tax regulations to define the useful life of the equipment.

- If the equipment’s useful life is more than a year, the beneficiary can NOT charge the full price in one single year even if the beneficiary’s usual accounting practice is to record the equipment’s total purchase cost as an expense in one year).
Renting and operational leasing

- The equipment rented or leased by the beneficiary is not recorded as an asset of the beneficiary.
- There is no depreciation involved since the item is still the property of the renting or leasing firm, but the rental or lease costs of the beneficiary (i.e. its periodic payments to the renting or leasing firm) are eligible, if:
  - they follow the beneficiary’s usual practices and do not exceed the costs are not higher than the depreciation costs of similar equipment.
Open access costs

- Costs related to open access to peer-reviewed scientific publications and research data are eligible, if:
  - The eligibility conditions are fulfilled.
  - With explicit agreement by the Commission/Agency:
    - it can also include fees levied for a membership scheme
    - if this is a requirement for publishing in open access or
    - if membership is a pre-condition for significantly lower article processing charges.
Linked third parties

- Must fulfil the same conditions for participation and funding under H2020 as beneficiaries:
  - be established in an EU Member State, H2020 associated country or third country listed in General Annex A to the Main Work Programme
Costs for partial certificates (i.e. one certificate per reporting period) will be accepted ONLY if:

- a CFS is mandatory (i.e. the threshold is reached at the end of the action)

and

- the total costs of the partial certificates is similar to the cost that would have been incurred for a single certificate
Only for ERC!

Recruitment costs

- For ERC frontier research grants, recruitment costs, if clearly attributable to the action, are eligible as ‘other direct costs’, even for the unsuccessful candidates

- because recruitment is part of the activities of such actions unlike for actions under the General MGA or ERC PoC actions.
Except within the personnel costs category:

- A beneficiary **cannot** transfer budget to a form of costs not set out in its estimated budget. Examples:
  
  - **Allowed transfer:** A beneficiary budgets all its direct personnel costs as ‘actual costs’ in the estimated budget (column A (a) of Annex 2). However, at the end of the first reporting period, the beneficiary declares its direct personnel costs as ‘unit costs determined according to its usual cost accounting practices’ (average personnel costs, in column A (b) of Annex 2). This is acceptable without an amendment of the GA.
  
  - **Not allowed transfer:** A beneficiary budgets all its costs as ‘actual costs’ in the estimated budget. However, at the end of the first reporting period, the beneficiary wants to declare **part of the costs by using a specific unit cost allowed in the call** (e.g. unit cost for clinical studies). **NOT possible without an amendment of the GA.**
The reimbursement rate of a beneficiary does NOT condition the reimbursement rate of its linked third parties. Example:

- The beneficiary is entitled to 70% but it has a linked third party entitled to 100%. The linked third party will have a reimbursement rate of 100% — despite the lower reimbursement rate of the beneficiary to which it is linked.

The reimbursement rates apply to all forms of costs (actual, unit, lump sums and flat-rates costs) and all budget categories.
The following are NOT considered ‘receipts’:

- **in-kind contributions** given by a third party (donor) free of charge (not given specifically to be used for the action)

- **financial contributions:**
  - given by a third party (donor) specifically to be used for the action
  - used according to the donor’s rules to cover costs other than the eligible costs
  - if the donor did not set the obligation to repay any unused amount at the end of the action
  - made by one beneficiary to another within the same action since receipts are only contributions from third parties. But such a financial contribution cannot either be declared as cost for the action

- income generated by exploiting the results of the project since successfully exploiting the results is one of the main objectives of the action
Adjustments of financial statements are exceptional

➢ If the beneficiaries notice a mistake (e.g. incorrect accounting information; error in the calculation; etc.), they can make an adjustment (positive or negative) in the following reporting period to the financial statements for any previous reporting period.

➢ Example: An internal audit on the annual accounts of the beneficiary finds later errors in the accounting information used to calculate the hourly rates.

➢ Otherwise, costs that have already been declared can normally NOT be adjusted/changed (e.g. to take into account of a different hourly rate after the closure of the financial year).
After the payment of the balance, if the Commission/Agency finds, ineligible costs, substantial errors, irregularities or fraud or serious breach of obligations (and therefore rejects the costs and/or reduces the grant), it will revise the final grant amount, for each beneficiary concerned by the finding (i.e. at beneficiary level).
Suspension of payments has NO impact on the action implementation.

The consortium must continue to work on the action, while addressing the issues that have led to suspension of the payment.

Costs incurred during suspension of payments are in principle eligible
Grounds for suspension of payments by the Commission/Agency

- They may suspend payments, if a beneficiary has committed or is suspected of having committed substantial errors, irregularities or fraud or serious breach of obligations either during the award procedure or under the current GA

- They may also suspend payments, if such substantial errors, irregularities- or, fraud or serious breach of obligations were found in other grants, if
  - the other grants were awarded under similar conditions and
  - the substantial errors, irregularities or fraud or serious breach of obligations are:
    - systemic or recurrent and
    - have a material impact on this grant
Before suspending payments, the Commission/Agency will follow a *contradictory procedure*

- Coordinator, who must immediately inform the beneficiaries concerned offline, via its usual communication channels and ask for their comments.
- Beneficiary concerned for confidentiality reasons or simultaneous suspension in several grants.
  - In this case, the Commission/Agency will inform the coordinator separately and in a way that preserves confidentiality.
  - Beneficiaries do not have to inform their coordinators or ask them to submit comments. However, they should inform them if there is the risk of a significant impact on the action.

Suspension of payments has NO impact on the action implementation. The consortium must continue to work on the action, while addressing the issues that have led to suspension of the payment; costs incurred during suspension of payments are in principle eligible.

*for the basic contradictory procedure, see Article 42*
During suspension

- NO individual financial statements may be submitted for the beneficiary (or beneficiaries) concerned with the periodic reports except with the report for the last reporting period.

- Costs incurred for continuing to implement the action during suspension are eligible and may be included in the next financial report, after suspension has been lifted. They must be included in the periodic report for the last reporting period, even if suspension is still ongoing.

- Technical reports submitted during suspension must include the work of the beneficiaries concerned.

- If payments for one (or some) of the beneficiaries are still suspended at the end of the action, the Commission/Agency will make a partial payment of the balance for the amount that is not suspended but ONLY after having received all the necessary information for the final calculations for ALL consortium members, including the suspended beneficiaries.
¿Y en la próxima versión GA...?
Los costes de las mercancías y servicios internos directamente utilizados en una acción de H2020, serían elegibles si:

- se declaran en forma de coste unitario
- calculado de acuerdo con las prácticas habituales del beneficiario que deben ser aplicadas de forma consistente y basadas en criterios objetivos, con independencia de la fuente de financiación
- se calculan utilizando los costes reales registrados en las contabilidad del beneficiario
- excluyen cualquier coste considerado no elegible o registrado en otras categorías presupuestarias
Vuestras dudas y consultas…
MUCHAS GRACIAS POR SU ATENCIÓN

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