

Legala och finansiella regelverket för Horisont Europa

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2022-02-01



Vilka är vi?



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Dagens agenda

- Lump-Sum: vad säger Kommissionen?
- Valfria "enhetskostnader" för personalkostnaderna

Lump sums:

A TYPE OF SIMPLIFIED COST OPTION WITH PRE-DETERMINED AMOUNTS TO BE REIMBURSED WHEN PRE-DEFINED PROJECT GOALS OR MILESTONES ARE REACHED, WITH NO NEED FOR REPORTING OF ACTUAL COSTS INCURRED BY THE PARTICIPANT.

Why use lump sum funding?

Significant potential for simplification and reducing errors

- Funding based on reimbursement of real costs is complex and error-prone

Focus on performance

- Focus less on financial management and more on content

European Court of Auditors recommendation

- Test, assess, and improve lump sum funding on a larger scale ([special report No 28/2018](#))
Se även: [Lump sum funding works in practice – assessment of the pilot in Horizon 2020](#)

Horizon Europe Regulation

- Recital (80) [Grants] should be implemented taking into account [...] lump sums, flat rates or unit costs, with a view to further simplification.

Which calls will use lump sums?

- Each cluster or programme part decides their lump sum calls
 - This is part of preparing the work programme.
 - A final list of lump sum calls is not yet available.
- Work programme 2022
 - A limited number of lump sum calls will be introduced with the work programme amendment in April 2022.
 - To allow enough time for applicants, this will mostly concern calls that open in September 2022 or later.
- Work programme 2023-2024
 - A substantial share of 2023 calls will use lump sum funding.
 - The share is not fixed, but we expect a significant contribution to a lower error rate.
 - E.g., 50% lump sum funding could reduce the error rate from 4% to 2%.

What changes compared with H2020?

➤ The lump sum approach remains mostly unchanged

Option 1: Fixed in the call for proposals
Option 2: Per project, based on a detailed budget

- Options 1 and 2 as before, using standard rules and processes wherever possible
- Same reporting except focus on completed work packages
- Same payment schedule with payments linked to completed work packages

➤ Easier amendments

- A technical review is no longer needed, making amendments essentially the same as for standard grants.

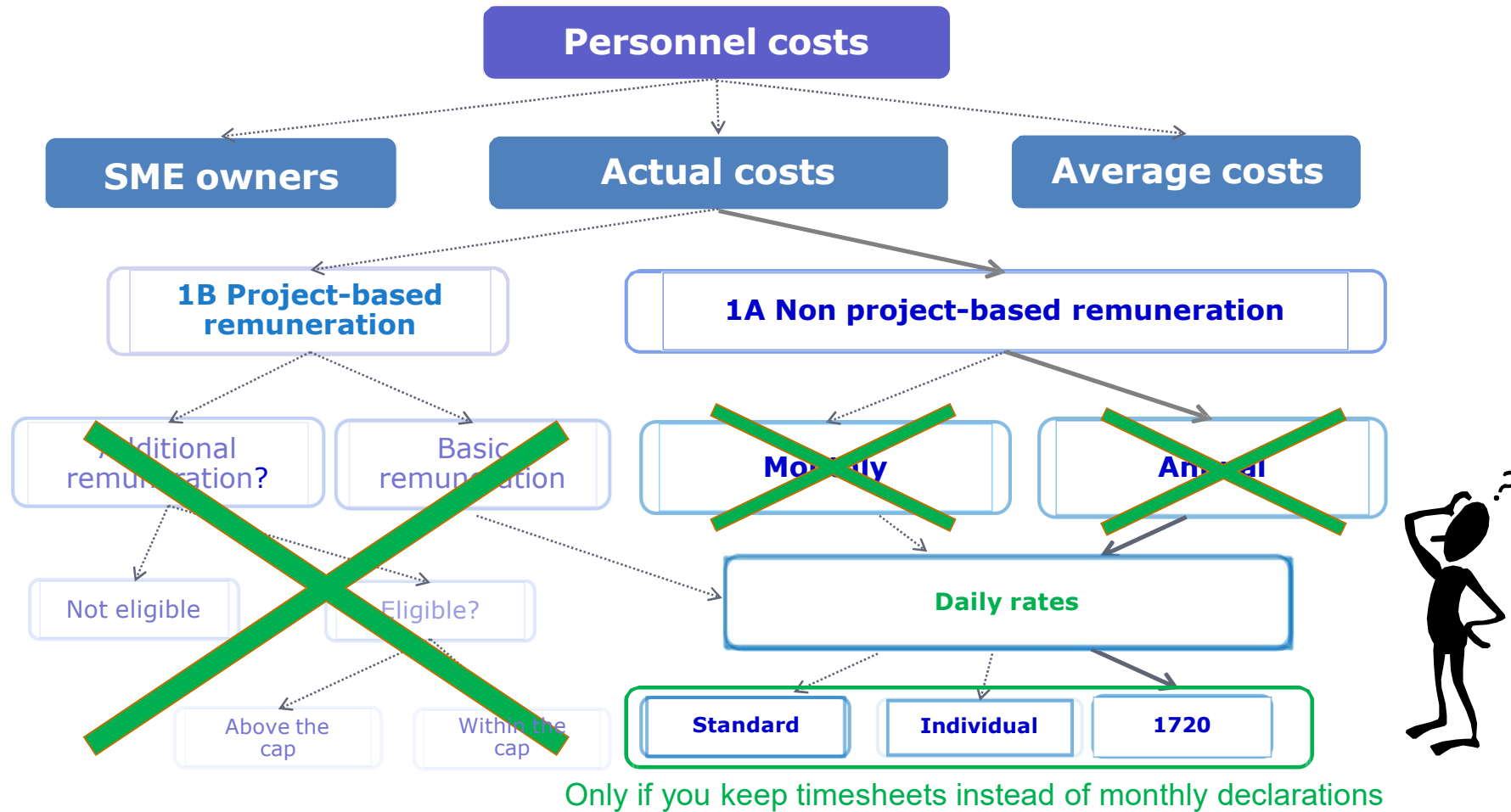
➤ Guidance and IT support

FAQ återfinns på Funding and Tenders Portal: [Funding & tenders \(europa.eu\)](https://funding-tenders.europa.eu)

- Guidance for H2020 lump sums is principally still valid. Updated, improved versions will be released in the next months. FAQs and slides for applicants are already updated.
- Detailed lump sum budget table will be implemented in the online submission system (Portal), replacing the current Excel tool

Optional unit costs for personnel costs

What is was



And yet...

We
still
have

Different calculations for employees, SMS owners, consultants....

Project based / non-project based remuneration

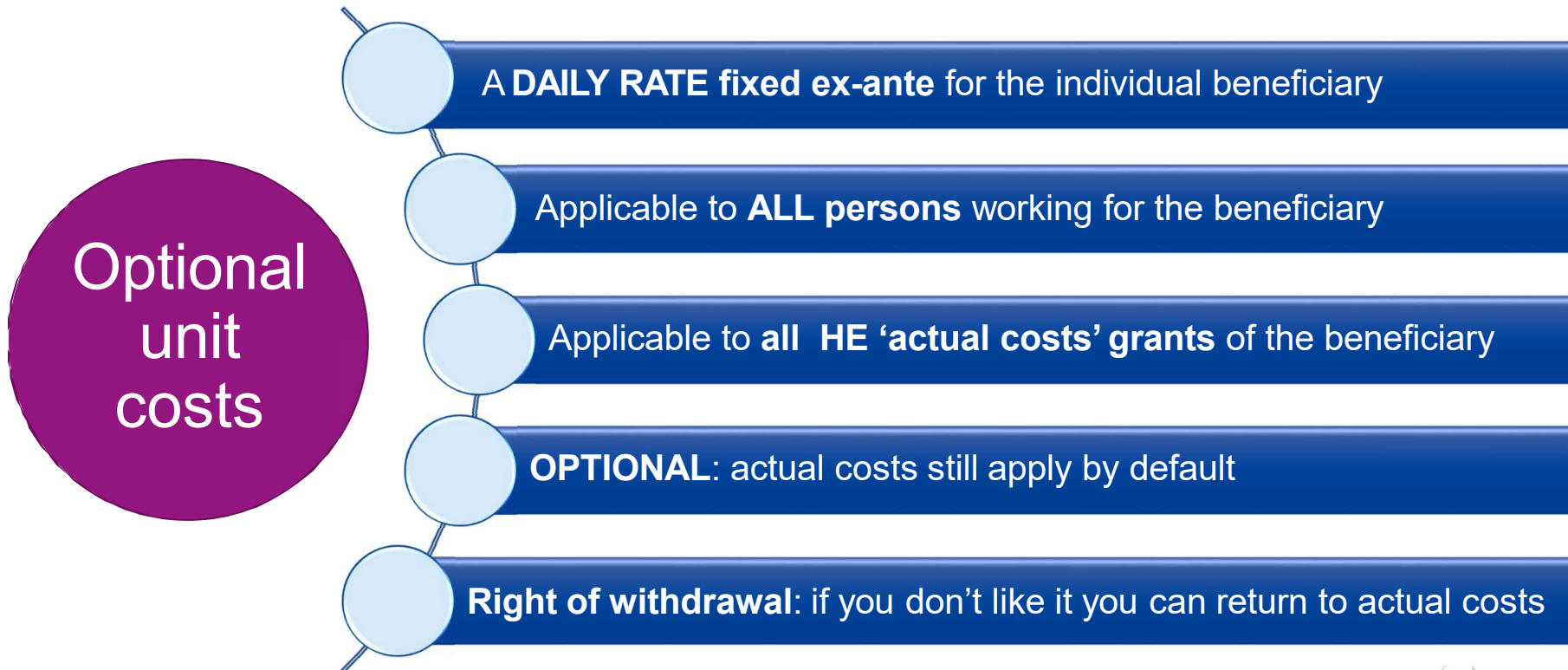
No more last closed financial year, but instead a new method due to fractions of the year

Specific conditions for eligibility of bonuses

Part-time employees, parental leave, etc..

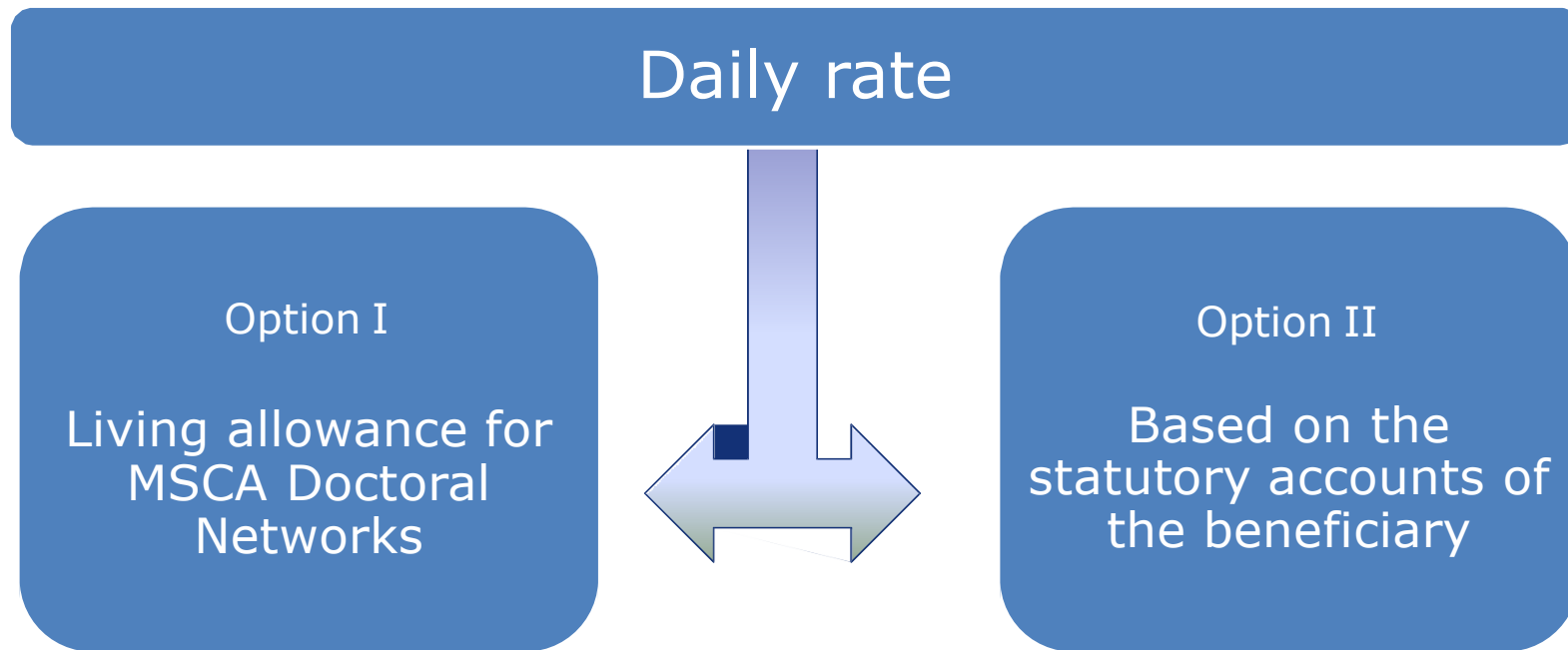
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What we propose



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The two optional unit costs



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Proposed formulas

Daily rate

Option 1

$$\frac{\text{EUR 3 400 x country-specific correction coefficient}}{18 \text{ days}}$$

Option 2

$$\frac{\text{Personnel costs in year before the request}}{\text{Full-time equivalents in year before the request}} / 215 \text{ days}$$

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Specific characteristics

MSCA option

- Relatively low amount to prevent profit
- No conditions for use:

You want it, you get it

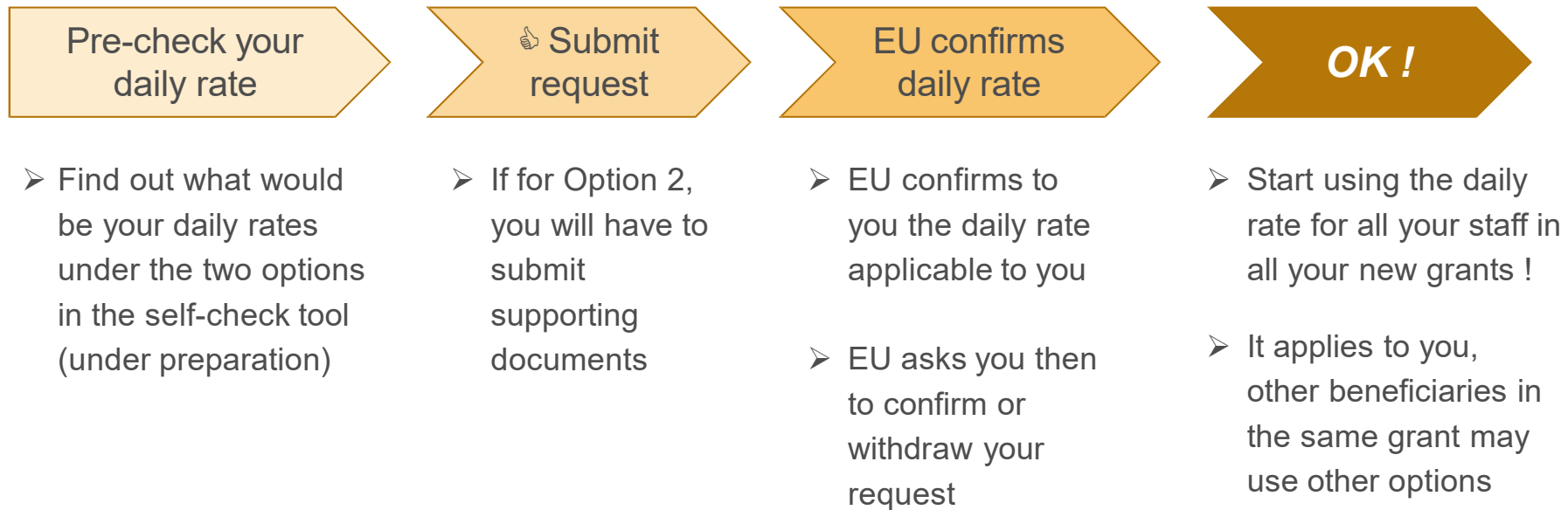


Beneficiary's accounts

- Beneficiary must submit supporting documents proving the figures
- Possibility to update the daily rate every x years
- A cap will apply to avoid unrepresentative results

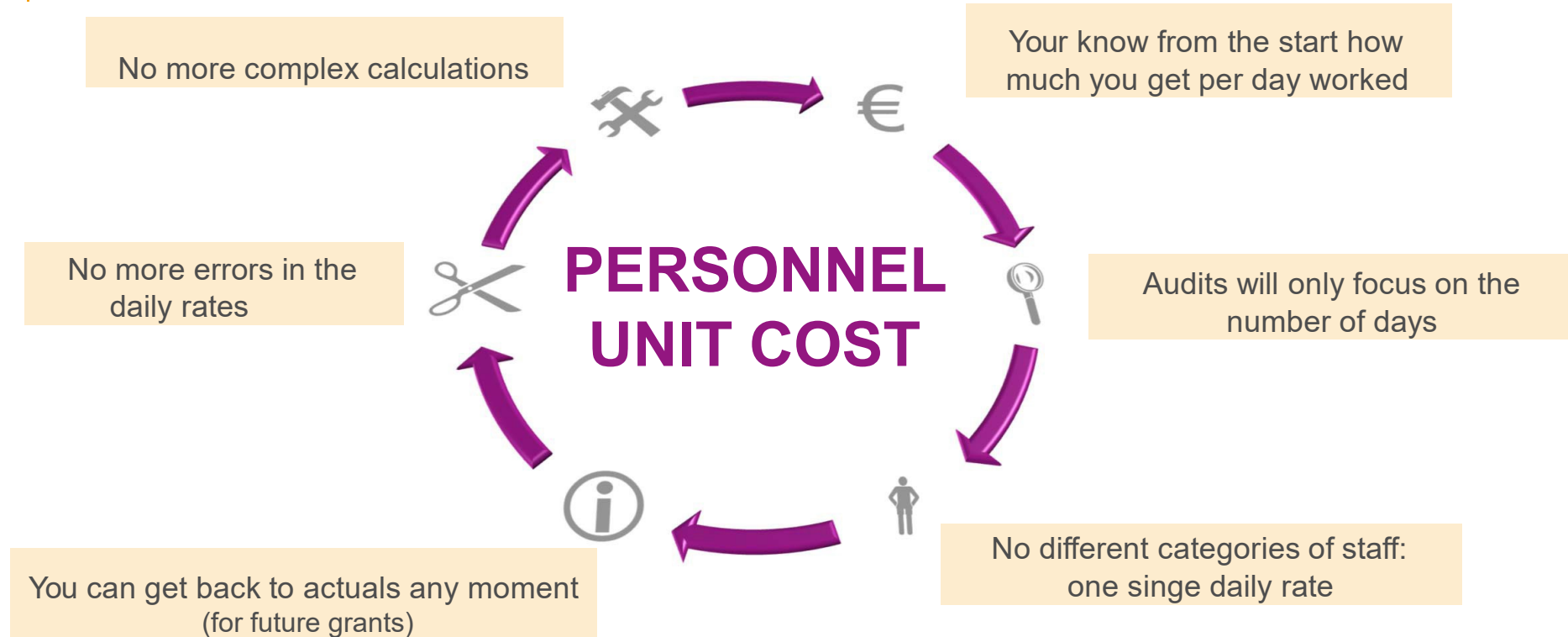
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... and in practice



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Unit cost advantages



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Double ceiling

[Denna information tillagd till presentationen enligt diskussion under mötet]

The personnel costs claimed must comply with both aspects of the double ceiling on an annual basis:

- the total number of hours worked declared in EU and Euratom grants for a person for a year is NOT higher than the number of annual productive hours used for the calculation of the hourly rate should be checked on an annual basis.
- the total amount of personnel costs declared (for reimbursement as actual costs) in EU and Euratom grants for a person for a year is NOT higher than the total personnel costs recorded in the beneficiary's accounts (for that person for that year).

Ovan gäller för Horisont 2020 enligt [Annotated Model Grant Agreement](#), sidan 52.

Följande står att finna i draft [Annotated Grant Agreement](#) (AGA) för Horisont Europa, sidan 36:

⚠ Horizontal Ceiling — To avoid double-funding of personnel cost, the actual number of day-equivalents declared across EU and Euratom grants can NOT be higher than 215 per calendar year.

Mer information

Information och presentationer

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/guidance/lump-sum-funding-what-do-i-need-to-know_en.pdf - Presentation från EU-KOM gällande Lump Sum Funding

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/support/faq?type=0,1;categories=;programme=43108390;keyword=lump%20sum;freeTextSearchKeyword=;matchWholeText=true;period=null;status=0,1;sortQuery=relevance;faqListKey=faqSearchTablePageState> - FAQ på EU-KOMs Funding and Tenders Portal

<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/support/faq?type=0,1;categories=;programme=43108390;keyword=lump%20sum;freeTextSearchKeyword=;matchWholeText=true;period=null;status=0,1;sortQuery=relevance;faqListKey=faqSearchTablePageState> – Inspelat seminarie – How to prepare a successful proposal

Då Unit Cost ännu är ett förslag från EU-kommissionen finns ingen publicerad information. Information från och återkoppling till EU-kommissionen sker via de Nationella Kontaktpersonerna.

Tack!