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**Rechts- und Finanz-FAQ zu Horizon Europe
des Research Enquiry Service (RES) der
Europäischen Kommission**

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1 Antragstellung und Einreichung

1.1 Erklärungen zur Budgettabelle

Antwort vom 20.7.2021

Dear RES,

the budget table in the proposal template/submission system has three new columns "Income generated by the action", "Financial contributions" und "Own resources". Could you please provide further details/explications on that?

Antwort:

The new columns related to the income of the proposal have been added following the Financial Regulation which asks for a budget table in proposal that is in balance (expenditure = income). For all the HE type of actions where the funding rate is at 100% the income columns should be filled with 'Zeros'. However for the type of actions where the funding rate is <100%, participants are asked from which type of sources the rest of the funding will come: income generated by the action, own resources or financial contributions. For the time being the Commission has only added this information in the help text of the budget table in the submission tool. Further IT controls and warning to ensure a budget table in balance will be developed in the future.

Kind regards,

The Research Enquiry Service back-office

1.2 Erklärungen zur Rolle der teilnehmenden Organisationen

Antwort vom 9.11.2021

Dear RES,

could you explain the purpose AND the consequences for the evaluation of the indication of the "role of participating organisation in the project" (Standard Proposal Template (RIA IA), Part A, Organisation data, page 12)?

Antwort:

The question on the role of participating organisation included in proposal part A will be used by the experts evaluators to assess the capacity and role of each participant, and the extent to which the consortium as a whole brings together the necessary expertise, as part of the evaluation criterion 'Quality and efficiency of the implementation'. In addition, it will also server for statistical purposes for the implementation of the Horizon Europe Programme, as a whole.

Kind Regards

The Research Enquiry Back-Office

1.3 Schwerpunkt der Projektstätigkeit

Antwort vom 2.12.2021

Dear RES,

whereas in Horizon 2020 it was mentioned on page 153 of the AMGA that the substantial part of the work should be in principle performed by the beneficiaries, no such phrase can be found in the (A)MGA for Horizon Europe. Instead, the AMGA for Horizon Europe states on p. 13 that "The main actors should

be the beneficiaries or affiliated entities. All other roles should be complementary.". We understand that in Horizon Europe the major part of the work could also be entirely within affiliated entities instead of beneficiaries. Is that correct?

Please explain what is meant by this phrase.

Antwort:

Under Horizon Europe, article 7 HE MGA still provides that beneficiaries must have the appropriate resources to implement the action under their own responsibility. Therefore the principle remains that the beneficiary should have the appropriate resources to implement the action, and by exception that they rely on third parties.

Having said that, affiliated entities have a different status from other third parties. In terms of allocation of the work, the work should be done mainly by the beneficiaries as well as their affiliated entities. Differently other third parties should remain in a complementary role.

Against this background, there may indeed be cases where an affiliated entity performs a larger share of work than its beneficiary. However any situation where a beneficiary would be performing by itself a very limited part of its tasks would require a justification.

Kind regards,

Legal and financial helpdesk

1.4 Teilnahme- und Förderfähigkeit

Antwort vom 11.3.2022

Dear RES,

I have a (rather urgent) question concerning eligibility for participation and for funding in Horizon Europe and kindly ask for your support on this matter:

According to the Rules for Participation, Article 23 (2) (a)

(...) exceptionally, other non-associated third countries, shall be eligible for funding in an action, if:

(a) the third country is identified in the work programme adopted by the Commission; (...)

Example: The call conditions state that "Participation to the topic is limited to legal entities established in Member States, associated countries and OECD countries."

The call conditions refer to "participation", but as the Rules for Participation state "identified in the work programme" I wonder if the mentioning of "OECD countries" in the example call conditions is sufficient to not only say that OECD countries are eligible for participation, but also for funding?

Antwort:

According to Article 23(2) of [Regulation \(EU\) 2021/695 establishing Horizon Europe](#), legal entities established in a non-associated third country shall bear the cost of their participation. However, a legal entity established in low to middle income non-associated third countries and, exceptionally, other non-associated third countries, shall be eligible for funding in an action if:

- (a) the third country is identified in the work programme adopted by the Commission; or
- (b) the Commission or the relevant funding body considers that the participation of the legal entity concerned is essential for implementing the action.

Under point (a) participants can receive exceptional funding, if their country is explicitly identified in the Horizon Europe work programme and call for proposals as being eligible for funding. An indication in topic conditions that participation is limited to legal entities established in Member

States, associated countries and OECD countries concerns the possibility to participate but not the eligibility for funding.

Please see two examples of explicit identification regarding eligibility for funding in the HE Work Programme [2021-2022](#) for Health (available at https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/wp-call/2021-2022/wp-4-health_horizon-2021-2022_en.pdf – see p.8 and p.180):

- *“any legal entity established in the United States of America is eligible to receive Union funding to support its participation in projects funded under the Health cluster”.*
- For mobilisation of Research funds in case of Public Health Emergencies: COVID-19, second quarter of 2021 *“legal entities established in Albania, Armenia, Bosnia and Herzegovina, Faroe Islands, Georgia, Iceland, Israel, Kosovo, Moldova, Montenegro, Morocco, North Macedonia, Norway, Serbia, Switzerland, Tunisia, Turkey, Ukraine and United Kingdom are eligible for funding from the Union”*

We wish to recall that the most appropriate channel to raise your legal & financial questions remains the Research Enquiry Service, as explained in the email circulated on 10 February 2022 concerning the framework for meetings and communication with L&F NCPs.

Kind regards,
Legal and financial helpdesk

2 Projektimplementierung

2.1 Personalkosten

2.1.1 Definition "standard annual workable hours"

Antwort vom 5.4.2022

Dear RES,

in the AGA pre-V0.2 is no definition for standard annual workable. Does the same definition of "Annual workable hours" apply as in H2020 AGA or is there any other document with the definition?

H2020 AGA: 'Annual workable hours' means the period during which the personnel must be working, at the employer's disposal and carrying out his/her activity or duties under the employment contract, applicable collective labour agreement or national working time legislation.

Antwort:

Thank you for consulting the legal and financial helpdesk.

Please kindly note that the Research Enquiry service provides general guidance only and cannot comment on the specificities of your particular case.

As Horizon Europe will follow corporate rules for personnel costs with a daily basis calculation, no definition of 'standard annual workable hours' is provided in the abovementioned version of the pre-draft AGA. For the time-being, there is only one reference to this concept in the draft annotations for the specific case of beneficiaries recording time worked in hours rather than in days under Article 20 (page 119). Please note that these annotations are still subject to internal corporate review process within Commission services.

This being said, 'standard annual workable hours' can be considered as a relatively well-established general concept, and can therefore be defined as follows:

The "standard annual workable hours" is the standard number of hours that a full time employee of a given reference group, having similar working conditions, must be present at work under normal circumstances, as defined in:

- the employment contracts of the reference group,
- an applicable collective labour agreement, or
- the national law on working time.

Statutory holidays and public holidays are deducted from the working time to obtain the standard workable hours.

In that sense, and in reference and reply to your specific question, no different definition between H2020 and HE is intended on that issue.

Kind regards,

Legal and financial helpdesk Legal and financial helpdesk

2.1.2 Nachweise für Personalkosten

Antwort vom 4.3.2022

Dear RES,

as in Horizon Europe it is possible to continue documentation of personnel costs via time-sheets, we would like to know if ...

1. *the minimum criteria for time-sheets remain the same as for H2020 (see page 179 H2020-AGA)? If not, what would be the exact minimum criteria for Horizon Europe?*
2. *the EC plans to publish a template for time-sheets for Horizon Europe as well?*

We would appreciate a quick answer as projects already started and organisations need to adapt their systems accordingly.

Antwort:

We understand that your question relates to the requirements that needs to be fulfilled for time records under Horizon Europe. Please kindly note that record-keeping rules (Article 20 HE MGA) are so-called corporate rules (i.e. applying to different EU programmes using the corporate MGA). In that respect, current draft annotations related to record-keeping (Article 20 HE MGA) set out in the Annotated Model Grant Agreement (version 0.2 of 30 November 2021 available at https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf p.119) are still subject to a review and clarification process from Commission services. Therefore, the below explanations reflect the current state-of-play.

According to Article 20.1(e), of the Horizon Europe Model Grant Agreement (HE MGA) for the recording of personnel costs, time worked for the beneficiary under the action must be supported by declarations signed monthly by the person and their supervisor, unless another reliable time-record system is in place.

In that respect, and in terms of 'minimum criteria', it is expected that time records should indicate the information that are required in the [template](#) on the Funding and Tenders Portal for the monthly declaration of time (e.g. project number, acronym, work packages worked on, etc.).

In terms of template, and since the HE MGA will follow corporate rules by requiring daily rate calculation for personnel costs, only the template for the monthly declaration of time above mentioned will be made available. But it is not foreseen to develop and make available other kind of template.

Best regards,
Legal and financial helpdesk

2.1.3 Sonderzahlungen

Antwort vom 21.3.2022

Dear RES,

In the Horizon Europe AGA, art. 6.1(a)(ii) states: "eligible costs must be incurred in the period set out in Article 4".

This is the same wording as in the H2020 AGA, art 6.1.

However, as we understand it, concerning eligible costs and the calculation of the hourly rate there has been a change from H2020 to HE.

In H2020, some costs had to be “apportioned” to be eligible.

For instance, the 13th salary or special holiday allowance had to be apportioned with 1/12 of the cost to be allocated and recorded on a monthly basis.

This was a rather time consuming and manual procedure that often led to errors.

Horizon Europe introduces a new methodology for the calculation of the Daily Rate.

If the reporting period is 12 months, all the salary costs recorded for the person during this period have to be summarized and divided by 215.

As we understand it, this could also include costs generated before the 12 months period if these costs are recorded and booked in line with the beneficiary’s normal internal procedures.

Please confirm if this is correctly understood?

If so, the HE AGA art.6.1(a)(ii) might need a short explanation concerning the meaning of “incurred in the period”.

An example might illustrate the challenge.

A beneficiary has recently had an audit of an EIT Health KIC project following the new HE rules.

In this case, the auditor insisted that eligible costs could not include any costs generated outside the reporting period – even if these costs are recorded and booked in line with the beneficiary’s normal internal procedure.

Antwort:

Thank you for consulting the legal and financial helpdesk. Please kindly note that the Research Enquiry Service provides general guidance only but cannot comment on the specificities of a particular case.

In Horizon Europe, the total eligible personnel costs incurred over the reporting period duration (numerator of the daily rate formula) will have to be calculated on the basis of the usual cost accounting practices of the beneficiary. This means that for the cases of 13th salary entitlement (or similar entitlement), the beneficiary will apply its usual accounting practice, i.e.:

1. Either include the accrued amounts over the reporting period duration (as this would be the case you seem to refer to in your query),
2. Or include the full amount paid in a given month covered by the reporting period.

In this respect, the ‘generating event’ will depend on the beneficiary’s usual practices: being either each monthly accrued amount or being the full amount paid of the 13th salary.

We hope the above information clarify the issue.

Kind regards,
Legal and financial helpdesk

2.1.4 Zeiten der Elternkarenz

Antwort vom 10.6.2022

Dear RES,

In H2020, the AMGA stated that for beneficiaries using the monthly hourly rate: “Beneficiaries may declare personnel costs incurred in periods of parental leave in proportion to the time the person worked on the action in that financial year.

“However, in Horizon Europe the reference to “in proportion to the time” seems to have been abandoned. Instead, the Horizon Europe AMGA states: “The actual time spent on parental leave by a person assigned to the action may be deducted from the 215 days indicated in the above formula”.

This is indeed a simplification, but several beneficiaries have doubts how this will work in practice. An example might illustrate the challenge.

Assume a Horizon Europe project starts 1 of Jan. 2023 and the first reporting period is 12 months. Ms. X starts working on the project as of 1 of Jan. 2023.

However, as of 1 of Feb. 2023 Ms. X goes on 11 months parental leave. Assuming Ms. X has a normal salary of 2000 €/month and during her parental leave the beneficiary incurs a parental leave cost of 1000 €/month.

In that case, the total annual salary costs for Ms. X would be $(2000 + 11 \times 1000) = 13.000$ €.

However, Ms. X only worked for one month = 18 days on the action during 2023. This would mean that for 2023 the daily rate for Ms. X would be $13.000 \text{ €} / 18 \text{ days} = 722 \text{ €/day}$.

Please confirm if this calculation is correct? We know this is a rather special case, but we would like to have clarified if we have overlooked any details.

Antwort:

Thank you for consulting the legal and financial helpdesk. Please kindly note that the Research Enquiry Service provides general guidance only but cannot comment on the specificities of a particular case.

As a first remark, the reference to ‘beneficiaries may declare personnel costs incurred in periods of parental leave in proportion to the time the person worked on the action in that financial year’ was indeed relevant for the monthly calculation option in H2020. Otherwise, without this specific/side calculation, it would not have been possible to declare such costs for the beneficiaries.

Then, both in H2020 for the annual daily rate calculation and in HE for the daily rate over the reporting period, the formulas for deducting parental leave are similar (i.e. they both refer to the possibility to deduct actual time spent on parental leave).

In accordance with Article 6.2.A.1 of the Horizon Europe Model Grant Agreement (HE MGA), the costs incurred during periods of parental leave which are not fully covered by other sources can be charged to the grant and the actual time spent on parental leave by a given individual may be deducted from the denominator of the daily rate formula and for the calculation of the maximum declarable days. In other words, the maximum declarable day-equivalents may be reduced by the number of day-equivalents spent on parental leave.

Against that background, the correct methodology according to Article 6.2.A.1 and based on the information you provided would be the following:

- **Daily rate**
 = {annual personnel costs for the person divided by 215 minus day-equivalents spent on parental leave}
 = $(2000+11*1000) / [215 - (215/12*11)]$
 = $13.000 / [215 - 197]$
 = $13.000 / 18$
 = 722 € per day
- **Personnel costs**
 = {daily rate for the person multiplied by number of day-equivalents worked on the action (rounded up or down to the nearest half-day) capped at the maximum declarable day-equivalents resulting from the deduction}
 = $722 * 18 = 13.000€$

Although the result of your calculation is correct, please note that the step $13.000/18$ could be source of confusion. In this regard we underline the importance of subtracting the number of day-equivalents spent on parental leave for the calculation of the maximum declarable days and the daily rate.

Kind regards,
 Legal and financial helpdesk

2.2 Gender Equality Plan

Antwort vom 18.5.2021

Dear RES,

the Work Plan 2020/21 states in its General Annex that "To be eligible, legal entities from Member States and Associated Countries that are public bodies, research organisations or higher education establishments (including private research organisations and higher education establishments) must have a gender equality plan, covering the following minimum process-related requirements: (...)".

For clarity: Does the GEP also apply to private non-profit organisations as obligatory for being eligible in Horizon Europe?

Antwort:

For the GEP eligibility criterion, there are three categories of legal entities used in EU programmes that are concerned by this requirement:

- public bodies (including e.g. ministries, research funding organisations, municipalities, as well as public-for-profit organisations such as certain museums)
- research organisations (both public and private)
- higher education establishments (both public and private).

Other categories of legal entities, such as private-for-profit organisations, including small and medium-sized enterprises (SMEs), or non-governmental organisations (NGOs) and civil society organisations (CSOs), are not concerned. This requirement concerns legal entities applying as beneficiaries as well as affiliated entities.

Regarding countries, the requirement concerns organisations established in EU Member States and Associated Countries. Non-associated third countries are not concerned.

Kind regards,
Legal and financial helpdesk

2.3 Datenverarbeitung und Datenschutzerklärungen

Antwort vom 5.4.2022

Dear RES,

In the H2020 AMGA (Art. 39 - Processing of Personal Data), it is written that beneficiaries have the obligation to inform all employees working on EU projects about the disclosure of their data to the Commission/Agency by providing them with the relevant privacy statements (in this case, the Service Specific Privacy Statement (SSPS)). We checked the draft Horizon Europe AGA and cannot find such a paragraph there and our NCP does not have any further information. Could you kindly guide us on this topic?

Antwort:

Thank you for consulting the legal and financial helpdesk.

Please kindly note that the Research Enquiry service provides general guidance only and cannot comment on the specificities of your particular case.

Article 15.2 of the HE Model Grant Agreement (available here: [general-mga_horizon-euratom_en.pdf](#) (europa.eu) states that beneficiaries must process personal data under the Grant Agreement in compliance with the applicable EU, international and national law on data protection. In particular, beneficiaries must inform the persons whose data are transferred to the granting authority and provide them with the Portal Privacy Statement.

With regard to explanations in the AGA about the processing of personal data, please note that rules on 'Data Protection' are so-called 'corporate rules', i.e. rules that will be used across different EU programmes and must be applied consistently. In this sense, the Commission services are working on developing further annotations in the Annotated Model Grant Agreement (including for Article 15) and their publication will follow in the next months.

Please note that the relevant privacy statements templates will be made available in due time in the Funding & Tenders Portal, available at: Reference Documents (europa.eu).

Kind regards,
Legal and financial helpdesk