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COMMISSION DECISION

of 10.12.2013

authorising the use of reimbursement on the basis of unit costs for Fusion programme co-fund action under the Research and Training Programme of the European Atomic Energy Community (2014-2018)

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THE EUROPEAN COMMISSION,

Having regard to the Treaty establishing the European Atomic Energy Community,

Having regard to the Council Regulation on the Research and Training Programme of the European Atomic Energy Community (2014-2018) complementing the Horizon 2020 - The Framework Programme for Research and Innovation, and in particular Articles 6 and 7 thereof,

Having regard to the Regulation of the European Parliament and of the Council laying down the rules for participation and dissemination in Horizon 2020 - The Framework Programme for Research and Innovation (2014-2020), and in particular Articles 21, 24 and 27 thereof,

Having regard to Regulation (EC, Euratom) No 966/2012 of the European Parliament and of the Council of 25 October 2012 on the financial rules applicable to the general budget of the Union (hereinafter referred to as the 'Financial Regulation'), and in particular Article 124 thereof,

Whereas:

- (1) Article 182 of Commission Delegated Regulation (EU) No 1268/2012¹ contains detailed rules regarding unit costs,
- (2) Simplification as a central aim of the Euratom Programme complementing Horizon 2020 needs to be fully reflected in its design, rules, financial management and implementation,
- (3) Simpler funding rules reduce the administrative costs for participation in the Fusion programme co-fund action and contribute to the prevention and reduction of financial errors. In this respect, the use of unit costs is necessary to simplify the calculation of grant amounts, to significantly decrease the workload of both the beneficiaries and the Commission as well as to accelerate payment procedures,
- (4) The use of a unit costs should therefore be authorised to reimburse costs for mobility of personnel, costs of fellowships for researchers and costs of access to research infrastructures in Euratom Fusion programme co-fund action,

¹ Commission Delegated Regulation (EU) No 1268/2012 of 29 October 2012 on the rules of application of Regulation (EU, Euratom) No 966/2012 of the European Parliament and of the Council on the financial rules applicable to the general budget of the Union (OJ L 362, 31.12.2012, p. 1).

HAS DECIDED AS FOLLOWS:

Article 1

The use of a grant for reimbursement of eligible costs declared by beneficiaries on the basis of unit costs is authorised for the Fusion programme co-fund action under the Euratom Programme complementing Horizon 2020, for the reasons and under the conditions set out in the Annex.

Article 2

This Decision is subject to the final adoption of the Council Regulation establishing the Research and Training Programme of the European Atomic Energy Community (2014-2018) complementing the Horizon 2020 – The Framework Programme for Research and Innovation by the legislative authority without significant modifications.

Done at Brussels, 10.12.2013

For the Commission
Máire Geoghegan-Quinn
Member of the Commission

ANNEX

1. Forms of grant and categories of costs covered

The grant for the Euratom Fusion programme co-fund action shall take the form of reimbursement of eligible costs declared by beneficiaries:

- (a) on the basis of unit costs for the eligible costs of mobility of personnel;
- (b) on the basis of unit costs for the eligible costs of fellowships for researchers;
- (c) either on the basis of unit costs or as costs actually incurred for the eligible access costs to research infrastructures. For one *installation*, the eligible access costs shall be declared either on the basis of unit costs or as actually incurred. No combination is allowed.

The categories of eligible costs to be declared on the basis of the unit costs are set out in point 1.1 for the eligible costs of mobility of personnel, in point 1.2 for the eligible costs of fellowships for researchers and point 1.3 for the eligible access costs to research infrastructures.

Other categories of eligible costs than those referred to in points 1.1, 1.2 and 1.3 shall be reimbursed on the basis of eligible costs actually incurred or, for other direct personnel costs, on the basis of unit costs or, for indirect costs, flat-rate financing.

The amounts of the unit costs to be declared for the mobility of personnel shall be calculated in accordance with the method described in point 3.1 and are set out in point 3.1. They shall be updated in accordance with the method in point 3.1 through an amendment of the grant agreement.

The amounts of the unit costs to be declared for the fellowships for researchers shall be calculated in accordance with the method described in point 3.2 and are set out in point 3.2.

The amounts of the unit costs to be declared for the access to research infrastructures shall be calculated in accordance with the method described in point 3.3 and shall be specified in the grant agreement to be used throughout the duration of the action. In exceptional and duly justified cases, they may be updated (with the agreement of the Commission and in accordance with the method in point 3.3) through an amendment of the grant agreement.

1.1 Costs for mobility of personnel

The **unit costs of mobility of personnel** cover the following categories of costs:

- a daily subsistence allowance to cover for the costs of living payable to the individual (employee of the beneficiary) who is seconded to a different research institution than the one of the beneficiary where she/he has an employment contract or a contract with full social security coverage,
- a monthly subsistence allowance payable to the individual (employee of the beneficiary) who is seconded to a different research institution than the one of the beneficiary where she/he has an employment contract or a contract with full social security coverage to cover for the costs of housing,

- a monthly family allowance (per child) to be paid to the seconded personnel that has children following a primary or secondary education courses to cover for the tuition fees of the children.

The management costs for the mobility of personnel shall be reimbursed on the basis of eligible costs actually incurred.

The 25% flat-rate financing for indirect costs shall not apply to the unit costs for the mobility of personnel.

Costs of mobility of personnel declared as unit cost shall be **eligible** if:

- (i) they correspond to the amount per unit set out in the estimated budget of the action (Annex 2 to the grant agreement) multiplied by the number of actual days or months of secondment and
 - the secondment is made to a location other than the employee of beneficiary' place of employment and
 - is made to one of the following:
 - an organisation where the researcher takes part in experiments using a research infrastructure of that organisation;
 - another beneficiary where the researcher carries out research activities described in Annex 1 or 7, or
 - a joint support unit created by the beneficiaries under the action;
- (ii) the costs have been fully incurred for the benefit of the seconded personnel.

1.2 Costs for fellowships for researchers

The unit costs for fellowships for researchers cover the following categories of costs:

- living allowances payable to the individual early-stage or experienced researchers recruited under an employment contract/ contract with full social security coverage by the beneficiary and complying with the social security legislation applicable¹. These amounts include all compulsory deductions under national applicable legislation,
- a mobility allowance payable to the individual researcher to cover additional mobility-related costs such as travel and accomodation,
- a family allowance payable to the individual eligible researcher to reduce family-related obstacles to researcher mobility.

The management costs for the fellowships for researchers shall be reimbursed on the basis of eligible costs actually incurred.

The 25% flat-rate financing for indirect costs shall not apply to the unit costs for the fellowships for researchers.

¹ Council Regulation (EC) N° 883/2004 of 29 April 2004, as amended by Regulation (EC) No 988/2009 of the European Parliament and of the Council of 16 September 2009, Commission Regulation (EU) No 1244/2010 of 9 December 2010 and Corrigendum, OJ L 200, 7.6.2004, p. 1 (883/2004).

Costs of fellowships for researchers declared as unit cost shall be **eligible** if:

- (i) they correspond to the amount per unit set out in the estimated budget of the action (Annex 2 to the grant agreement) multiplied by the number of actual months spent by the fellows on the research training activities;
- (ii) the costs have been fully incurred for the benefit of the fellows.

1.3 Costs of access to research infrastructures

The unit costs for access to research infrastructures cover the eligible *access costs*, as defined below, for providing access to research infrastructure to other beneficiaries:

- Direct costs for providing access to the *installation*:

- personnel costs of administrative, technical and scientific staff directly assigned to the functioning of the *installation* and to the support of the users,
- costs of contracts for maintenance and repair (including specific cleaning, calibrating and testing) specifically awarded for the functioning of the *installation*,
- costs of consumables specifically used for the installation and the research work of the users,
- costs of contracts for *installation* management, including security fees, insurance costs, quality control and certification, upgrading to national and/or EU quality, safety or security standards specifically incurred for the functioning of the *installation*;
- costs of energy power and water supplied for the installation,
- costs of general services when they are specifically included in the provided access services (library costs, shipping costs),
- costs of software licence, internet connection or other electronic services for data management and computing when they are needed to provide access services,
- costs of specific scientific services included in the access provided or needed for the provision of access,
- depreciation costs of the equipment, buildings and other assets (new or second-hand) that are part of the *installation* and that were not purchased or built using Union funds as well as the costs of renting or leasing the equipment, buildings and other assets that are part of the *installation*,

- Indirect costs for the access to the *installation*,

but excluding

- travel and subsistence costs to support the visits of users. Those costs shall be reimbursed on the basis of eligible costs actually incurred under the cost category "other direct costs".

For the access costs to research infrastructures, the following definitions shall apply:

- 1) "installation": means a part or a service of a research infrastructure that could be used independently from the rest. A research infrastructure consists of one or more *installations*.
- 2) "access provider": means a *beneficiary* or *linked third party* that is in charge of providing access to one or more research infrastructures *or installations*, or part of them, as specified in Annex I to the grant agreement.
- 3) "user group": means a research team of one or more researchers to whom access to the *installation* is given under the action covered by the *grant agreement*.

- 4) "access costs": are the costs incurred by the *access provider* for the provision of access. They cover the running costs of the *installation* and the costs for logistical, technological and scientific support to users' access, including costs for ad-hoc training needed by users to use the *installation* and for preparatory and closing activities that may be necessary to carry out user's work on the *installation*. Travel and subsistence costs incurred by users to have access to the *installation* are not included in the *access costs*.

Costs of access to research infrastructure declared on the basis of unit costs shall be **eligible** if they correspond to the amount per unit set out in the estimated budget of the action (Annex 2 to the grant agreement) multiplied by the number of actual units of access provided to other beneficiaries.

2. Justification

2.1 Nature of the supported actions

Euratom Fusion programme co-fund action will be an important research effort whose objective is the implementation of the roadmap to fusion electricity through a joint pooling of resources for building in the future the DEMO device that could generate electricity for the grid by 2050. Therefore, it will involve researchers from all the Member States and associated third countries such as Switzerland that will need to join their efforts and participate in joint experimental campaigns at different locations. It will also require the exploitation of different research infrastructures, from the Member States and from associated third countries, which were identified in the fusion roadmap as important for the development of fusion research.

Recurring to unit costs considerably simplifies, streamlines and reduces the time needed for the financial management of projects, both at Commission as well as beneficiary level. Compared to the 'traditional' system of calculating the grant amount on a detailed budget of eligible costs per cost category, a unit-costs system is not only more cost-effective and economically sound than item-based budgeting: it significantly shortens the time needed to calculate grant amounts, avoids amendments related to budget variations and substantially decreases the number of recovery orders and de-commitments. It also significantly decreases the workload of the management body and consequently speeds up the payment procedure. Furthermore, it implies additional simplifications at beneficiary level in terms of both application and reporting requirements.

In summary, this approach provides simplification through:

- less complex funding rules contributing to easier readability of actions;
- greater predictability for grant beneficiaries making the actions more attractive;
- less administrative burden for checking at the payment stage reducing overheads for the contracting authority and facilitating productivity gains;
- simplified reporting requirements (no certification or financial statement to be provided by beneficiaries);
- easier ex-post analysis (riders related to budget variations will be avoided; payment based on predetermined output or result) and further reductions of the risk of error.

Considering the complexity and the novelty of the Fusion programme co-fund action, it is recommendable to offer to the beneficiaries the possibility to use unit costs for declaring eligible costs under those categories that could otherwise lead to complicated calculations and might deter the beneficiaries from doing certain activities such as going on mobility.

Therefore, the use of unit costs is suitable for these activities because it increases predictability for the beneficiaries and consequently increases the attractiveness of the action.

2.1.1 Mobility of personnel

The implementation of the fusion roadmap requires that researchers from all the Member States that take part in the fusion joint programme should be able to participate actively in joint activities and to experiments at the fusion research facilities existing in the Member States or in associated third countries such as Switzerland. In addition, the scientific exploitation of the JET facilities that the Commission entrusted to the beneficiaries of fusion joint programme will require the presence of researchers from all the Member States and associated third countries as Switzerland to come to Culham and stay during long periods while the experiments take place. In addition, the technical follow up of the joint programme will require setting up support units that will assist the programme manager. It is important that the personnel that will collaborate in these research units are selected based on their qualifications and a simplified system for payment of their living costs during the period they are on mobility is in place, ensuring also their equal treatment as far as those costs of living are concerned.

In this respect, it is important to have a mobility scheme in the joint programme for personnel of the beneficiaries that need to be seconded to a location different from his/her place of employment, such as when:

- the researcher is seconded to an organisation different than her/his employer, for taking part in experiments to be done in the research infrastructure managed by this organisation;
- the researcher is seconded to another beneficiary for carrying out research activities provided in Annex I of the grant;
- the personnel is seconded to the support units that the Consortium may create for assisting the programme manager in the implementation of the joint programme.

As for the method of calculation of the unit costs for subsistence allowances, it was decided to use one similar to that applied for the secondment to the Commission of national experts², considering that, as in those cases, the personnel of the participants to the fusion joint programme working at another location is seconded in the interest of the service.

Therefore, it is proposed that the person on mobility shall receive a specific subsistence daily allowance and a monthly subsistence allowance as well as a monthly family allowance to cover for the costs for tuition fees of the schooled children. This family allowance does not apply for national experts referred to in Commission Decision C(2008)6866 because the right of the seconded national experts to enrol their children in European schools covers it. Since this right could not be conferred on the personnel of the beneficiaries of the Consortium, it is proposed that a family allowance covers the costs for the tuition fees for enrolling the children in European schools or other schools. To calculate the value of this family allowance it is used the value of the education allowance accorded to Euratom civil servants and other servants of the Euratom according to the Staff Regulations³. The reason for using the education allowance as a model for calculating the family allowance is that both fulfil the same

² Commission Decision C(2008)6866 of 12.11.2008 laying down rules on the secondment to the Commission of national experts and national experts in professional training.

³ Regulation no.31 (EEC), 11(EAEC) laying down the Staff Regulations of Officials and the Conditions of Employment of Other Servants of the European Economic Community and the European Atomic Energy Community.

objective, respectively to cover for the education costs incurred for enrolling the children to a school similar to the European School.

The advantages of using for the calculation of the unit costs for mobility of personnel in the fusion joint programme the same system of allowances used by the Commission for seconded national experts and adding it the value of the education allowance used by the Commission are that they are based on trustworthy statistical data that the Commission itself uses to determine the amount for secondment and education allowances. This way it is ensured the reliability of the statistical data used for the calculation of unit costs and of the method of calculation.

To ensure purchasing power parity for researchers working all over the Member States, the daily and monthly subsistence allowances are subject to a country-specific correction coefficient that are used by the Commission for calculating the daily subsistence allowance for seconded national experts and that are fixed by the Council according of the Article 64 of the Staff Regulations.

For the unit costs for the mobility of personnel to be eligible, beneficiaries will be required to incur the full unit costs (sum of the daily and monthly subsistence and family allowances) for the exclusive benefit of the seconded personnel.

2.1.2 Fellowship for researchers

The operation of DEMO device will require that professionals with specific training are available to run and maintain the device. For this reason, it is necessary that in parallel with the development of the knowledge for the building of DEMO device, qualified people be trained for the operation in the future of DEMO. Therefore, a system of fellowships similar to that used for Marie Skłodowska-Curie ITN and IF fellowships that ensures the mobility of researchers at the different research infrastructures but that is meant for goal oriented training shall be in place under Horizon 2020. This system of training already existed under the previous Euratom Framework Programme (FUSENET project) ensuring that a critical mass of fusion researchers are available for running the DEMO device when it will function. The use of unit costs for fellowships similar to the ones used by the Marie Skłodowska-Curie system ensures that reliable statistical data exist for the calculation of the unit costs and that the same structure of research unit costs applies as in the case of Marie Skłodowska-Curie fellowships.

As for Marie Skłodowska-Curie fellowships, for the unit costs for living, mobility and family allowances to be eligible, beneficiaries shall continue to be required to incur the full researcher unit costs (sum of the living, mobility and family allowances) for the exclusive benefit of the researchers.

2.1.3 Access to research infrastructures

The fusion roadmap indicated several research infrastructures that need to be exploited for ensuring that all the alternatives for producing fusion energy are taken into account. For ensuring that these infrastructures are available for the research experiments requested for the implementation of the activities under the fusion joint programme, it is proposed that the costs for the use of these infrastructures during the experiments necessary for the implementation of the joint programme can be reimbursed as unit costs per unit of access to these research infrastructures. For the calculation of these unit costs it will be used the same methodology proposed in Horizon 2020 for the calculation of unit costs for access to research infrastructures.

As some components of the *access costs* to the *installation* that form the research infrastructures are caused only in part by the activities of the joint programme (e.g. the running costs of the *installation*), it is not always possible to directly identify the specific *access costs* related to the provision of access under the grant for the activities of the fusion joint programme. Therefore, a method to measure the use of the *installation* by the fusion joint programme must be defined to calculate the part of the *access costs* that can be attributed to the fusion joint programme for the access it provides. This method is given in point 3. The use of this method for the calculation of access to the research infrastructures will simplify for the participants the calculation of their costs being in line with the simplification purposes of Horizon 2020.

2.2. Risks of irregularities and fraud and costs of control

The risks of irregularities and fraud regarding the data used by the participants to establish the unit costs are very low considered that all the beneficiaries are public research organisations having their financial statements regularly analysed and certified by external or public auditors. Point 1 and the methodology in point 3 define precisely cost items to be used for the calculation of the unit costs, as well as the conditions under which they can be used.

Also, for the unit costs for mobility, the use of the Commission system for seconded experts will avoid that the costs included in the calculation are arbitrary or established in a fraudulent manner. The use of a simplified method to calculate the allowances for people on mobility will ensure compliance with the recommendations of the internal audit report on fusion that suggested simplifying the rules for determination of the payment of EU contribution to allow easier checking and avoid double funding.

As for the unit costs for fellowships, the verification of the outputs will be focused on the realisation of the supported activities and the achieved results. In addition, it has been demonstrated by the seven-year period of the 7th Framework Programme for Research and Development (FP7) that the system of Marie Skłodowska-Curie rates proved to be very resistant to irregularities and fraud. For this reason, it was decided to use the same system for Fusion training programme under the FUSENET project in Euratom 7th Framework Programme and to continue it in the fusion joint programme under Horizon 2020.

Regarding unit costs for access to research infrastructures, the access costs to be charged to the grant will be easily identified by multiplying the unit costs by the number of units of access provided for the joint programme. The costs of ex-post control will be minor as only records of access provisions must be verified as well as, in order to avoid double funding, the non-existence of other Union funding sources specifically covering the access supported under the Fusion programme co-fund action.

In conclusion the use of a simplified method to support access costs appears appropriate.

3. Method to determine the amounts and update the amounts

3.1. Mobility unit costs

In order to determine the amounts of the mobility unit costs, it will be taken into account the value of the allowances paid according to the rules on secondment to the Commission of national experts and national experts in professional training provided providing by the Commission Decision C(2008)6866 of 12.11.2008 and the values of the education allowance paid to Euratom civil servants and other servants of Euratom according to the EU Staff

Regulations. Since this system has not been applied before, it takes as a reference the values applying on 1 October 2013.

According to this Commission Decision, the daily subsistence allowance is of EUR 127.65.

The monthly subsistence allowance varies according to the distance between the place where the employee was working for his/her employer at the time of secondment and the place of secondment.

Distance between place of employment and place of secondment (km)	Amount in euros
0 – 150	0
> 150	82.05
> 300	145.86
> 500	237.05
> 800	382.92
> 1300	601.73
> 2000	720.27

The place of employment is the location where the employee was performing his or her work before his or her secondment.

The monthly subsistence allowance is due for each full month spent on secondment (no pro-rata is allowed).

The daily and monthly subsistence allowances do not include the salary that the employee receives from his employer and any indirect costs.

The family allowance will be calculated based on education allowance paid by the Commission to the Euratom civil servants and other servants of Euratom. It will be paid to the employee who is accompanied during the secondment by his or her dependent children who are enrolled in a regular full-time attendance at a primary or secondary school for each full month spent on secondment (no pro-rata is allowed) and for each dependent child that is at the moment of secondment at least 5 years old and no more than 18 years old and is in regular full-time attendance at a primary or secondary school that charges fees (registration and attendance fees). The family allowance shall cover the registration and attendance fees at educational establishments. The amount will be of EUR 252.81 per month for each dependent child, such as it applies for Euratom civil servants and other servants of Euratom, at the value applies in 1 October 2013.

The unit costs will be expressed in person-months and corresponding to the country-specific correction factor of 100% applicable to Belgium and Luxembourg.

To ensure purchasing power parity for researchers working at different facilities in the Member States or associated third countries, the daily and monthly subsistence allowances are subject to a country-specific correction coefficient pursuant to Article 64 of the Staff

Regulations. The applicable coefficient is the one applicable at 1 October 2013. This country-coefficient will be revised after 2 years on the basis of the coefficient applicable on 1 October 2015 to make sure that employee' purchasing power parity stays comparable irrespective of the country they are seconded. The revised amounts will be applicable as from 1 January 2016 through an amendment to the grant agreement and it will be applied until the end of the grant agreement. The allowances shall be payable for periods of mission, annual leave, special leave, sick leave and holidays.

As a method of revision and in order to guarantee continuity and stability, the Commission reserves the right to automatically update the above unit costs once the joint index based on national Belgian and Luxembourg inflation⁴ deviates from the 2014 baseline inflation index by 10%.

3.2. Unit costs for fellowships for researchers

The unit costs for fellowships are calculated according to the method used by Marie Skłodowska-Curie actions under Horizon 2020 for calculating researchers unit costs. Their value is calculated based on the seven-year average of the Marie Curie rates applicable under FP7, the MORE2 study and the findings of the FP7 Marie Curie actions interim evaluation. The use of this method is due to the fact that it provides reliable historical data of eligible costs and that, as for Marie Skłodowska-Curie actions, beneficiaries are required to incur those allowances for the exclusive benefit of the researchers.

Therefore, the following unit costs, expressed in person-months and corresponding to the country-specific correction factor of 100% applicable to Belgium and Luxembourg, shall be applicable for fellowships selected as of 1 January 2014 under the Fusion programme co-fund action:

- Living allowance payable to the individual early-stage or experienced researchers recruited under an employment contract/contract with full social security coverage and complying with the social security legislation applicable⁵. These amounts include all compulsory deductions under national applicable legislation.

The living allowance for experienced researchers eligible for an individual fellowship is fixed at EUR 4 650. The living allowance for early-stage researchers is fixed at EUR 3 110.

To ensure purchasing power parity for researchers working in different Member States or associated third countries, the above living allowance is subject to a country - specific correction coefficient. The applicable coefficient is the 7-year average of the respective country-specific coefficient used between 2007 and 2013 for the FP7 Marie Curie Actions. The automatic revision after 4 years of the average country-coefficient as foreseen for the Marie Skłodowska-Curie actions under Horizon 2020 does not apply to the unit costs for fellowships for researchers under the fusion joint programme.

- The mobility allowance which is fixed at EUR 600.
- The family allowance which is fixed at EUR 500.

⁴ As used for the Method for adjusting salaries and pension of Union staff.

⁵ Council Regulation (EC) N° 883/2004 of 29 April 2004, as amended by Regulation (EC) No 988/2009 of the European Parliament and of the Council of 16 September 2009, Commission Regulation (EU) No 1244/2010 of 9 December 2010 and Corrigendum, OJ L 200, 7.6.2004, p. 1 (883/2004).

The unit costs for fellowships for researchers will be set as the sum of the living and mobility allowances listed above, and, if applicable, the family allowance.

The above unit costs do not include any management costs or indirect costs.

3.3. Unit costs of access to research infrastructures

In order to measure the quantity of access to the *installation* supported under the fusion joint programme, the *access provider* will identify a unit of access to the *installation*. This unit of access shall also be used to measure the total quantity of access that the *installation* provides to all its users.

When eligible *access costs* for an *installation* are reimbursed on the basis of unit costs, the unit cost of a unit of access to the *installation* shall be agreed between the Commission and the *access provider*.

The unit cost shall be specified in the grant agreement and shall be defined on the basis of the average over the last two years⁶ of the annual total *access costs* to the *installation* for the categories covered by the unit costs, divided by the average over the last two years⁷ of the total quantity of access to the *installation* annually provided, as follows:

$$\text{Unit costs} = \frac{\text{average annual total access costs to the installation}}{\text{average total quantity of access to the installation annually provided}}$$

The average amounts shall be based on certified or auditable historical data of the beneficiary (or the linked third party) over the last 2 years (years N-1 and N-2)⁸ and allocated to the concerned installation according to the beneficiary's usual cost accounting practices in case the installation has less than 2 years of operation. The average over the last two years of the access costs and quantity of access to the installation shall not include periods where the *installation* was not usable because out of order, or under repair or maintenance.

For the calculation of the unit costs:

- The 'total quantity of access to the *installation*' shall include all the units of access annually provided by the access provider to the *installation* for performing the activities described in Annex I of the grant agreement.
- The 'total *access costs* to the *installation*' shall be:
 - the direct costs incurred by the beneficiary (or its linked third party) for the provision of access to the *installation*, as recorded in the certified or auditable profit and loss accounts of the reference period (years N-1 and N-2)⁹ for all the categories of eligible direct costs referred to in point 1. By way of exception, the direct personnel costs to be used may be those calculated by the beneficiary in accordance with its usual cost accounting practices.
 - the eligible indirect costs for the access to the *installation*, equal to 25% of the direct costs referred to above minus any costs of subcontracting (amounts referred to above for the categories "costs of contracts for maintenance and repair", "costs of contracts for installation management", "costs of scientific services" and "cost for other electronic services").

⁶ In exceptional and duly justified cases, the Commission may agree to use a different reference period.

⁷ In exceptional and duly justified cases, the Commission may agree to use a different reference period

⁸ In exceptional and duly justified cases, the Commission may agree to use a different reference period

⁹ Unless exceptionally agreed otherwise by the Commission.

The *access costs* to the *installation* shall exclude the depreciation costs of the infrastructure if its purchase or building was supported by Union funds as well as travel and subsistence costs to support the visits of users (see point 1).

4. No-profit and co-financing principles and absence of double financing

The methodologies described in point 3 comply with the principles of no-profit, co-financing and absence of double funding as required by Regulation (EC, Euratom) No 966/2012 .

The activities funded under the fusion joint programme are not expected to generate revenue or to be specifically funded by third donors. Furthermore, the unit costs for mobility and fellowships correspond to the minimum costs to be incurred by the beneficiaries. Finally, for access unit costs, the calculation of the unit costs is based on certified or auditable historical eligible costs incurred by the beneficiaries to provide access.

The use of units of costs is respecting the principle of co-financing because according to the Euratom Work Programme by being subject to the maximum reimbursement rate of 70% of the total eligible costs of the programme co-fund action.

Double funding is avoided by the specification/identification of eligible costs detailed in point 1.

The main risk of double financing concerns the financing of the same costs for the operation of the research infrastructure from different Union funding sources. However, with the methodology put in place that accounts only for the units of use of the research infrastructure for the fusion joint programme, this risk is low. Furthermore, the Commission shall check thoroughly whether the costs of building the infrastructure have been supported by the Union and, if so, that the depreciation costs have not been taken into account by the beneficiary under the Fusion programme co-fund action.