



EUROPEAN
COMMISSION

Brussels, 10.12.2013
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COMMISSION DECISION

of 10.12.2013

**authorising the use of reimbursement on the basis of unit costs for actions involving
trans-national access under the Research Infrastructures Part of the Horizon 2020
Framework Programme**

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THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Regulation of the European Parliament and of the Council establishing Horizon 2020 - The Framework Programme for Research and Innovation (2014-2020)¹, and in particular Articles 5(2)(a) 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 (EU, 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, and in particular Article 124 thereof,

Whereas:

- (1) Article 182 of 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 Union² contains detailed rules regarding unit costs,
- (2) Simplification as a central aim of the Horizon 2020 Framework Programme needs to be fully reflected in its design, rules, financial management and implementation,
- (3) The Research Infrastructures Part of the Horizon 2020 Framework Programme, supports the provision to researchers of trans-national access to the research infrastructures they need for their research work,
- (4) Simpler funding rules reduce the administrative costs for participation and contribute to the prevention and reduction of financial errors. In this respect, the use of unit costs can simplify the calculation of reimbursement of these access costs, significantly decrease the workload of both the beneficiaries and the Commission as well as accelerate payment procedures,
- (5) The use of unit costs should therefore be authorised for actions involving trans-national access under the Research Infrastructures Part of the Horizon 2020 Framework Programme,

¹ OJ L [...], [date], p. [...].

² 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 grants for reimbursement of eligible costs declared by beneficiaries on the basis of unit costs is authorised for the actions involving trans-national access under the Research Infrastructures Part of the Horizon 2020 Framework Programme, for the reasons and under the conditions set out in the Annex.

Article 2

This Decision is subject to the final adoption of the Regulation of the European Parliament and the Council establishing Horizon 2020 - The Framework Programme for Research and Innovation (2014-2020), the Regulation of the European Parliament and of the Council laying down the rules for the participation and dissemination in Horizon 2020 – The Framework Programme for Research and Innovation (2014-2020) and the Council Decision establishing the Specific Programme implementing Horizon 2020 – The Framework Programme for Research and Innovation (2014-2020) by the legislative authority without significant modifications.

Done at Brussels, 10.12.2013

For the Commission
Máire GEOGHEGAN-QUINN
Member of the Commission

1. Forms of grants and categories of costs covered

The grants under the Research Infrastructures Part of the Horizon 2020 Framework Programme shall take the form of reimbursement of either of the following eligible costs for trans-national access to research infrastructures:

- (i) costs declared by beneficiaries on the basis of unit costs calculated on the basis of their historical data, or
- (ii) costs actually and solely incurred for providing access to the *user groups* selected for support under the action, or
- (iii) costs declared by beneficiaries on the basis of a combination of the forms of costs referred to in points (i) and (ii), if part of the eligible access costs, in particular eligible costs for the specific support to users, varies significantly between users.

Only one of the forms referred to in points (i), (ii) and (iii) may be used for one *installation*. No alternative use is allowed for one *installation*.

The categories of eligible costs covered by the unit costs referred to in point (i) are the eligible *access costs* as defined below, including direct and indirect costs:

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

- Personnel cost 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 (if not capitalised).
- 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 (if not capitalised) 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.

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

but excluding:

- All contributions to the capital investments of the infrastructure (including rental, lease or depreciation costs of buildings as well as depreciation and lease of instrumentation). Those costs are not eligible for the provision of access under the Research Infrastructures Part of the Horizon 2020 Framework Programme,
- 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 that purpose, 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 a 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.
- (4) “selected user” means a researcher within a user group.
- (5) “access costs” are the costs incurred by the access provider for the provision of access. Access Costs 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 for supporting the visits of the *selected users* to the *installation* are not included in the *access costs*.

Other categories of eligible costs shall be reimbursed on the basis of eligible costs actually incurred or, for other direct personnel costs, on the basis of other unit costs or, for indirect costs, flat-rate financing.

The unit cost shall be calculated by beneficiaries in accordance with the method set out in Section 3 and shall be specified in the grant agreement to be used throughout the duration of the action. In exceptional and duly justified cases, it can be updated (with the agreement of the Commission and in accordance with the method in Section 3) through an amendment.

Costs for providing trans-national access to research infrastructures declared by beneficiaries on the basis of unit costs shall be eligible if they correspond to the amount per unit set out in Annex 2 to the grant agreement multiplied by the number of actual units of access provided under the action and if the conditions set out in Article 16.1.1 of the grant agreement are met.

2. Justification

2.1. Nature of the supported actions

One of the most successful activities funded under the Research Infrastructures Part of the previous Research Framework Programmes is the provision, to selected *user groups*, of trans-national access to the best research infrastructures they need for their research work. The *user groups* are selected, under the actions funded by the Union, on the basis of the excellence of the proposed *user group*’s research projects.

The Union contribution mainly reimburses to the *access providers*, both the *access costs* for providing trans-national access to the selected *user groups* and the costs incurred for supporting the visits (travel and subsistence) of the *selected users* to the *installation*.

As some components of the *access costs* to the *installation* are caused only in part by the activities of the action (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 to the *user groups* selected under the EU grant. A method to measure the use of the *installation* by the action must be defined to calculate the part of the *access costs* that can be attributed to the action for the trans-national access it provides. This method is given in Section 3.

In addition, in some cases, the access costs for the specific support to users may vary significantly between users. Those eligible costs could therefore be more effectively managed by separating them from the unit cost determined on the basis of averages. The eligible costs for trans-national access to a specific *installation* would in those cases be declared on the basis of unit costs covering only the categories of costs that are stable among all users and as actually incurred for the other categories of eligible access costs.

2.2. Risks of irregularities and fraud and costs of control

Section 1 defines the cost items to be used for the calculation of the unit cost. Moreover, capital investment of the research infrastructures will be explicitly excluded from the calculation of the unit cost and from the eligible *access costs* in general. This will minimise the risk of fraud as well as the risk that the Union contribution overpasses the eligible costs actually incurred for providing access to the *selected users*.

In addition, the infrastructures supported under the Research Infrastructures Part are usually owned and operated by large public research organisations which have their financial statements regularly analysed and certified by external or public auditors. The historical data can therefore be considered reliable.

When trans-national *access costs* are reimbursed on the basis of unit cost, the *access costs* to be charged to the grant will be easily identified by multiplying the unit cost by the number of units of access provided to the selected *user groups*. 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 trans-national access and the travel and subsistence costs for the visits of *users* supported under the Horizon 2020 grant.

The use of a simplified method to support trans-national *access costs* therefore appears appropriate.

3. Method to determine and update the unit of cost

In order to measure the quantity of trans-national access to the *installation* supported under the Union grant 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 trans-national *access costs* for an *installation* are reimbursed on the basis of unit costs (only unit costs under point 1(i) or in combination with actual costs under point 1(iii)), 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 years¹ of the annual total *access costs* to the *installation*, for the categories covered by the unit cost, divided by the average over the last two years² of the total quantity of access to the *installation* annually provided, as follows:

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

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)³ and allocated to the concerned *installation* according to the beneficiary's usual cost accounting practices. 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.

3.1 Calculation of the unit cost

The 'total quantity of access to the *installation*' shall include all the units of access annually provided by the installation, included access financed by the Union under previous grant agreements, if any.

The 'total *access costs* to the *installation*' shall be:

- the direct costs incurred by the beneficiary (or the 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)⁴ for the concerned categories of direct costs.

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.

If eligible costs for access to an *installation* are declared by beneficiaries exclusively on the basis of unit costs (point 1(i)), costs for all the categories of eligible direct costs referred to in Section 1 may be taken into account.

If eligible costs for access to an *installation* are declared by beneficiaries as a combination of unit costs and of costs actually incurred (point 1(iii)), only costs for the eligible categories of direct costs referred to in Section 1 that are not reimbursed on an actual cost basis may be taken into account.

- the eligible indirect costs for the access to the *installation*, equal to 25% of the direct costs referred to above (amounts for the categories taken into account in the unit costs, i.e. excluding the categories reimbursed on an actual cost basis) 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").

The *access costs* to the *installation* shall exclude all contributions to the capital investments of the infrastructure as well as travel and subsistence costs to support the visits of users (see Section 1).

¹ In exceptional and duly justified cases, the Commission may agree to use a different reference period.

² In exceptional and duly justified cases, the Commission may agree to use a different reference period.

³ In exceptional and duly justified cases, the Commission may agree to use a different reference period.

⁴ Unless exceptionally agreed otherwise by the Commission

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

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

Provision of trans-national access under the Research Infrastructures grants is not expected to generate revenue or to be specifically funded by third donors. The unit cost should not exceed the actual eligible costs as its calculation is based on the certified or auditable historical costs incurred to provide access. In addition, the exclusion of capital investment from the calculation of the unit cost will ensure that access providers contribute with their own resources to the support of *users-groups* selected under the grants, thus complying with the co-financing and no-profit principles.

Double funding is avoided by the specification/identification of eligible costs detailed in Section 1. Compliance with the specification method of eligible costs is checked through controls during the proposal evaluation phase, on the application of the methodology for the calculation of the unit cost, as well as through ex-post controls on the existence of other Union funding sources specifically covering the trans-national access and travel and subsistence costs of *users* supported under the Union grant.

Finally, the costs of building the infrastructure may have been supported by the Union. The risk of double funding is minimised by the ineligibility of depreciation costs (and of all capitalised costs) for the provision trans-national access under the Research Infrastructures Part.