Eligibility of costs in the Horizon 2020 funded EUROfusion project

Garching, 3 December 2015

» Mobility of Personnel

Presented by:
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H2020 - Eligibility of costs

- Direct Costs
- Indirect Costs
- Specific Costs

- Actual Costs
  - Unit Costs
- Flat-rate Costs
- Unit Costs

General Eligibility Conditions

- Personnel
- ‘Overheads’
- Mobility

Specific Eligibility Conditions

- Subcontracting
- Other Direct Costs
  - Travel
  - Equipment
  - Goods & Services
H2020 - Eligibility of costs

Costs foreseen by Commission decision that cover both, direct and indirect costs.

Specific Costs

Unit Costs

General Eligibility Conditions

Specific Eligibility Conditions

Mobility
General eligibility conditions per cost form

**Unit Costs**

General conditions for unit costs to be eligible

<table>
<thead>
<tr>
<th>‘Eligible unit costs’ must meet the following criteria:</th>
<th>OK</th>
</tr>
</thead>
<tbody>
<tr>
<td>» calculated by <strong>multiplying</strong> the <strong>number of actual units</strong> used to carry out the work <strong>by the amount per unit</strong></td>
<td>✔</td>
</tr>
<tr>
<td>» number of units is <strong>necessary</strong> for implementing the action</td>
<td>✔</td>
</tr>
<tr>
<td>» units are used or produced <strong>during the action duration</strong></td>
<td>✔</td>
</tr>
<tr>
<td>» unit costs are indicated <strong>in the estimated budget</strong> set out in Annex 2</td>
<td>✔</td>
</tr>
<tr>
<td>» number of units is <strong>identifiable and verifiable</strong>, supported by records and documentation</td>
<td>✔</td>
</tr>
</tbody>
</table>

Costs that are declared as a specific unit may not be declared (a second time) under another budget category.
A mobility scheme set up for personnel of EUROfusion beneficiaries that need to be sent to a location different from his/her place of employment.

If missions are made to:

» an organisation where the researcher takes part in experiments using a research infrastructure of that organisation, or

» another beneficiary where the researcher carries out research activities described in Annex 1 or 7, or

» a joint support unit created by the beneficiaries,

costs for mobility of personnel must be declared on the basis of unit costs fixed by Commission Decision C(2013) 8201 and set out in Annexes 2 and 2a of the GA.
Currently there are unit costs fixed for:

» a daily subsistence allowance to cover for the additional costs of living,

» a monthly subsistence allowance to cover for the additional costs of housing,

» a monthly family allowance to cover for additional tuition fees (registration and attendance fees at educational establishments) of dependent children following primary or secondary education courses.
Specific eligibility conditions for costs of mobility of personnel:

<table>
<thead>
<tr>
<th>Condition</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>the secondment or mission is made to:</td>
<td>OK</td>
</tr>
<tr>
<td>• an organisation where the researcher takes part in experiments using a</td>
<td></td>
</tr>
<tr>
<td>research infrastructure of that organisation;</td>
<td></td>
</tr>
<tr>
<td>• another beneficiary where the researcher carries out research activities</td>
<td></td>
</tr>
<tr>
<td>described in Annex 1 or 7, or</td>
<td></td>
</tr>
<tr>
<td>• a joint support unit created by the beneficiaries under the action;</td>
<td></td>
</tr>
<tr>
<td>costs are calculated by multiplying the number of actual units used with</td>
<td>OK</td>
</tr>
<tr>
<td>the amount per unit set out in Annex 2a</td>
<td></td>
</tr>
<tr>
<td>costs have been fully incurred for the benefit of the personnel seconded</td>
<td>OK</td>
</tr>
<tr>
<td>or on mission</td>
<td></td>
</tr>
</tbody>
</table>
The costs must be declared on the basis of the unit costs fixed by Commission Decision C(2013) 8201118 and set out in Annexes 2 and 2a of the Grant Agreement, currently:

» for the **daily subsistence allowance 127.65 €** per individual per day

» for the **monthly subsistence allowance between 0 € and 720.27 €** per individual per month, depending on the distance between the place the employee of the beneficiary has an employment contract and the place of secondment or destination of mission:

<table>
<thead>
<tr>
<th>Distance</th>
<th>Monthly allowance</th>
</tr>
</thead>
<tbody>
<tr>
<td>0 - 150 km</td>
<td>0.00 €</td>
</tr>
<tr>
<td>&gt; 150 km</td>
<td>82.05 €</td>
</tr>
<tr>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>&gt; 2000 km</td>
<td>720.27 €</td>
</tr>
</tbody>
</table>
To ensure purchasing power parity for researchers working all over the member states, daily and monthly subsistence allowances are subject to a country specific correction coefficient. The correction coefficients currently applicable:

<table>
<thead>
<tr>
<th>Country / Place</th>
<th>Coefficient</th>
<th>Country / Place</th>
<th>Coefficient</th>
</tr>
</thead>
<tbody>
<tr>
<td>Austria</td>
<td>106.4 %</td>
<td>...</td>
<td>...</td>
</tr>
<tr>
<td>Belgium</td>
<td>100 %</td>
<td>Sweden</td>
<td>131.9 %</td>
</tr>
<tr>
<td>Bulgaria</td>
<td>58.4 %</td>
<td>Switzerland / Geneva</td>
<td>124.6 %</td>
</tr>
<tr>
<td>Croatia</td>
<td>80.0 %</td>
<td>Switzerland / Berne</td>
<td>123.3 %</td>
</tr>
<tr>
<td>Cyprus</td>
<td>84.1 %</td>
<td>United Kingdom</td>
<td>147.8 %</td>
</tr>
<tr>
<td>...</td>
<td>...</td>
<td>/ Culham</td>
<td>112.5 %</td>
</tr>
</tbody>
</table>

» for the family allowance 258.81 € per dependent child per month.
Mobility Costs - calculation of allowances

The daily allowance must be calculated as follows:

**Amount per unit** (EUR 127.65 x correction coefficient) x number of actual mission or secondment days = daily subsistence allowance (total)

e. g. for three days stay in Munich: 127.65 € * 106.4% * 3 days = 407.46 €

‘Mission or secondment day’ means each day of mission or secondment that lasts more than 12 hours and is calculated as follows:

» the base amount is the **time between departure time and return time** of the main form of transport used for the mission or secondment

» to this amount, the following for each leg of the journey is to be added:
  
  • **for train travel**: a maximum of 30 minutes for each leg
  • **for air travel**: a maximum of 2 hours for each leg.
The monthly allowance must be calculated as follows:

**Amount per unit** (km-dependent amount x correction coefficient) x number of actual mission or secondment **months** = monthly subsistence allowance (total)

e. g. for IPP Garching employee on three months secondment in Culham:

382.92 € * 112.5% * 3 months = 1,292.36 €

‘Mission or secondment month’ means each full month of mission or secondment (no pro-rate payments for partial months). A ‘full month’ can be one of the following two:

» a calendar month (e. g. 1 to 31 July inclusive) or

» a month from the date the secondment starts until the same date the following month (excluding the last day, e. g. 3 July to 2 August).
Mobility Costs - calculation of allowances

The family allowance must be calculated as follows:

**Amount per unit** (258.81 €) x number of **months** of secondment x number of dependent **children** = monthly family allowance (total)

*e. g. researcher with two dependent children seconded for 6 months:*

258.81 € * 6 months * 2 children = 3,105.72 €

The monthly family allowance is paid for each full month of secondment in which the dependent child (between five and 18 years of age) is enrolled in regular full-time attendance at a primary or secondary school that charges tuition fees (registration and attendance fees).
Indicative list of ineligible costs

- Costs already covered by another budget category (e.g. salary costs of the seconded personnel, travel costs)
- 25% flat-rate financing for indirect cost
- Mobility costs for personnel contributed in-kind against payment (may be declared as actual costs under another budget category)
- Direct or indirect costs for managing the secondments (can be declared as actual costs under another budget category)
- Pro-rata payments for partial months of secondment or missions
What are the eligible costs to be reported in this cost category?

**Researcher travelling to General Assembly meeting in Budapest**

- Local transport to Munich airport: 10 €
- Flight to Budapest: departure 7 am, 410 €
- Return flight: arrival 5:30 pm
- Hotel Budapest, one night: 110 €
- Local transport from Munich airport: 10 €

**Additional information:**

- The basic daily subsistence allowance is 127.65 € per individual per day. Currently, the country specific correction coefficient for Hungary is 78.3%.
- Local transport in Budapest (airport - hotel - airport) was organised and paid for by host.
- Meals (lunch, dinner, breakfast, lunch) were organised and paid for by host institution.
- Evening entertainment - boat trip on river Danube organised and paid for by host institution.
What are the eligible costs to be reported in this cost category?

**Researcher travelling to General Assembly meeting in Budapest**

- first day of mission well over 12 hours
  
  \[17 \text{ h (main transport and stay)} + 2 \text{ h for air travel}]\]

- second day of mission well over 12 hours
  
  \[17 \text{ h 30 min (main transport and stay)} + 2 \text{ h for air travel}]\]

**Amount per unit** (EUR 127.65 x correction coefficient) x number of actual mission or secondment days = daily subsistence allowance

for the two days stay in Budapest: \(127.65 \text{ €} \times 78.3\% \times 2 \text{ days} = 199.90 \text{ €}\)

**Total eligible mobility costs:** 199.90 €

**Remarks:**

- Hungary is listed in Annex 2a of the Grant Agreement. The traveller is a researcher. The General Assembly meeting is considered a research activity.

- Costs for local transport in Budapest can be reported by host institution.

- Costs for boat trip on river Danube organised and paid for by host institution are ineligible.