

**DECISION authorising the use of unit costs for the costs of providing trans-national and virtual access in Research Infrastructures actions under the Horizon Europe Programme (2021-2027) and the Research and Training Programme of the European Atomic Energy Community (2021-2025)**

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

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

Having regard to Regulation of the European Parliament and of the Council establishing Horizon Europe – the Framework Programme for Research and Innovation, and in particular Articles 4 and 21 thereof,

Having regard to the Council Regulation establishing the Research and Training Programme of the European Atomic Energy Community for the period 2021-2025 complementing Horizon Europe – the Framework Programme for Research and Innovation, and in particular Articles 6 and 9 thereof,

Having regard to Regulation (EU, Euratom) No 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union<sup>1</sup>, and in particular Articles 125 and 181 thereof,

Whereas:

- (1) Simplification as a central aim of the Horizon Europe Framework Programme and the Euratom Programme needs to be fully reflected in its design, rules, financial management and implementation,
- (2) Research Infrastructures actions under the Horizon Europe Framework Programme and actions under the Euratom Programme support the provision to researchers, or to any other user that meets the eligibility conditions established by the research infrastructure, of trans-national and virtual access to the research infrastructures they need for their research work,
- (3) 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 granting authority as well as accelerate payment procedures. The use of unit costs should therefore be authorised for costs of providing trans-national and virtual access in Research Infrastructures actions under the Horizon Europe Framework Programme and in actions under the Euratom Programme,

THE FOLLOWING HAS BEEN DECIDED:

#### *Sole Article*

The use of eligible costs declared by recipients of Union funds on the basis of unit costs is authorised for providing trans-national and virtual access in Research Infrastructures actions under the Horizon Europe Framework Programme and the Euratom Programme, for the reasons and under the conditions set out in the Annex.

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<sup>1</sup> Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council of 18 July 2018 on the financial rules applicable to the general budget of the Union, amending Regulations (EU) No 1296/2013, (EU) No 1301/2013, (EU) No 1303/2013, (EU) No 1304/2013, (EU) No 1309/2013, (EU) No 1316/2013, (EU) No 223/2014, (EU) No 283/2014, and Decision No 541/2014/EU and repealing Regulation (EU, Euratom) No 966/2012 (OJ L 193, 30.7.2018, p.1).

Done at Brussels,

*Jean-Eric PAQUET*  
*Director-General of DG R&I*

*Roberto VIOLA*  
*Director-General of DG CNECT*

HISTORY OF CHANGES		
VERSION	PUBLICATION DATE	CHANGE
1.0	19.04.2021	Initial version - Decision (Ref. Ares(2021)2613791)
1.1	05.05.2022	<p>Corrigendum to the formula for the calculation of the unit cost for providing trans-national access in Research Infrastructures actions under Horizon Europe.</p> <ul style="list-style-type: none"> <li>- Deletion of the word ‘trans-national’ both in the denominator and numerator of the formula to reflect the <u>total</u> access costs to the installation.</li> </ul> <p>Replacement of ‘<i>full financial year</i>’ by ‘<i>year</i>’ in the reference to the use of certified or auditable historical data for the calculation of the unit cost for providing trans-national access in Research Infrastructures actions under Horizon Europe.</p>

## Annex

### **1. Form of Union contribution and categories of costs covered**

Recipients of Union funds shall declare for providing access to one installation<sup>2</sup> the following eligible costs on the basis of either of the following:

- (a) unit costs calculated in accordance with their historical data for the categories of eligible costs mentioned below.
- (b) the reimbursement of eligible costs actually incurred for the categories of eligible costs mentioned below.
- (c) a combination of the forms of costs referred to in points (a) and (b), if part of the eligible access costs varies significantly and cannot be represented by its average.

For each installation, one of the three forms referred to above shall be selected and shall be used consistently throughout the action. In duly justified cases, for example when there are significant variations in the costs for providing access, it can be updated (with the agreement of the granting authority and in accordance with the method in point 3) through an amendment of the grant agreement. In case of point (c), there shall be a clear specification/identification of the declared costs in order to avoid double funding.

- Direct costs for providing trans-national or virtual 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 where it can be verified as being supplied exclusively for the installation and as being a major cost item for the installation.
  - Costs of general services when they are specifically included in the provided access services (e.g. 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 equal to 25% of the direct costs referred to above,

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

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<sup>2</sup> "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.

costs are not eligible, unless otherwise specified in the Work Programme, in which case only the portion used to provide access under the action can be eligible,

- All ineligible costs as listed in Article 6.3 of the Model Grant Agreement,

The categories of eligible costs to be declared on the basis of the unit costs are the following:

- costs of providing trans-national access
- costs of providing virtual access.

Other categories of eligible costs, including the travel and subsistence costs to support the visits of users, shall be reimbursed on the basis of eligible costs actually incurred.

The unit costs to be used by the beneficiaries/third parties for declaring access costs shall be calculated in accordance with point 3.

## **2. Justification**

### **2.1. Nature of the supported actions**

Research Infrastructures actions under the Horizon Europe Framework Programme and actions under the Euratom Programme are designed to provide researchers and user groups access to excellent research infrastructures needed for their work.

Beneficiaries/third parties may declare their costs incurred for providing this access. The access may be either trans-national or virtual.

Providing beneficiaries/third parties with the option to choose between declaring their eligible costs for direct personnel costs and purchase costs either (a) as unit costs for providing trans-national or virtual access, (b) as costs actually incurred, or (c) as a combination of unit costs and actual costs will offer a major simplification for the beneficiaries/third parties providing access as this will allow to encompass a wide range of situations encountered when running and providing access to research infrastructures (e.g. when a part of the eligible access costs varies significantly and cannot be represented by its average).

### **2.2. Risks of irregularities and fraud and costs of control**

The use of a unit cost to declare the costs of providing trans-national and virtual access in Research Infrastructures actions and in actions shall reduce the risk of irregularities, overstatements and fraud since they will be calculated in accordance with the historical data of the beneficiaries which are usually 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.

The granting authority will verify at the time of preparation of the grant, during the implementation of the action or afterwards (through checks, reviews or audits), compliance with the conditions to charge the unit cost, as well as the correct application of the amount.

### **2.3. Justification on why an output or result-based approach is not possible or appropriate**

The contribution from the Union budget is being used to reimburse costs for providing trans-national or virtual access, and not the action for which the access is being used. Therefore, the

union contribution is not related to a specific output or result and it is therefore not possible or appropriate to base the use on these.

### **3. Method to determine and update the unit cost**

Under Horizon 2020, the model grant agreements allowed for declaration of costs for providing trans-national and virtual access in Research Infrastructures actions and Euratom actions on the basis of a unit cost.

The use of a unit cost has proved appropriate to achieve the policy objective of ensuring proper simplification in the programmes and to guarantee the principle of equal treatment of beneficiaries. This system shall thus be maintained under Horizon Europe and introduced under the Euratom Programme.

In order to measure the quantity of trans-national or virtual access to the installation supported the access provider will identify a unit of access to the installation. A unit of access is the unit that allows the access provider to measure the access provided by an installation. To this extent, a measurable unit of access to each research infrastructure or installation shall be identified and precisely defined by the access provider in the proposal. This unit of access shall also be used to measure the total quantity of access that the installation provides to all its users. In exceptional and duly justified cases, the granting authority may agree with a beneficiary to use a different reference period than the ones referred to below.

The unit cost for providing **trans-national access** to an installation will be specified in the grant agreement and defined on the basis of the average over the last two years 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 years of the total quantity of access to the installation annually provided, as follows:

$$\frac{\textit{\{average annual total access costs to the installation (over past two years)\}}}{\textit{divided by}} \textit{average annual total quantity of access to the installation (over past two years)}$$

The average amounts shall be based on certified or auditable historical data of the access provider over the last two years and allocated to the concerned installation according to the access provider'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.

The unit cost for providing **virtual access** will be specified in the grant agreement and defined on the basis of the total cost over the last year for providing virtual access to the installation, for the categories covered by the unit cost, divided by the total quantity of access to the installation provided over the last year, as follows:

$$\frac{\textit{\{total virtual access costs to the installation over the last year}\}}{\textit{divided by}} \textit{total quantity of virtual access to the installation over the last year}$$

The use of the last year as the reference period to determine the unit cost instead of an average of more than one year is justified by the fast evolving nature of the technologies underlying the installations.

The total virtual access costs shall be based on certified or auditable historical data of the beneficiary (or the affiliated entity/third party) over the last year and allocated to the concerned installation according to the access provider's usual cost accounting practices. The calculation over the last year 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.

#### **4. Sound financial management, absence of double funding and co-financing principles**

The methodology described in point 3 complies with the principles of co-financing and absence of double funding as required by the Financial Regulation.

Sound financial management is ensured because the unit cost should approximate the actual costs, since the calculation is based on recent certified or auditable historical costs.

The costs for providing trans-national and virtual access in Research Infrastructures actions and in Euratom actions are not expected to generate revenue.

In addition, the usual conditions for ensuring that the co-financing and absence of double funding principles are complied with also apply to the unit costs to be declared for the costs for providing trans-national and virtual access:

- The unit cost covers only part of the eligible costs, including only part of the eligible indirect costs. The use of the 25% flat rate set out in Article 35 of the Horizon Europe Regulation is deemed appropriate as it ensures that indirect costs calculated in the unit cost correspond only to a fraction of the overall indirect costs of the Research Infrastructure. Indeed, these indirect costs are calculated only on the basis of costs items directly linked to the running of the Research Infrastructure (i.e. a cost item used specifically or exclusively for the running of the Research Infrastructure). Other cost item not directly linked to the running of the Research Infrastructure are not covered by the unit cost, hence do not inflate the indirect cost calculation in the unit cost,
- The reimbursement rates mentioned in Article 30 of the Regulation establishing Horizon Europe applying also to Euratom actions shall be applied to the unit costs at payment stage,
- Double funding is avoided by the specification/identification of the eligible costs.