

32. SETKÁNÍ PRACOVNÍ SKUPINY TC PRAHA PRO FINANČNÍ A PRÁVNÍ MANAGEMENT H2020/HE

2. LISTOPADU 2023, 10:00–14:30 HODIN
TC PRAHA, VE STRUHÁCH 1076/27, PRAHA

Program setkání

10:00 – 11:30 – PREZENČNĚ i ONLINE

- Novinky ve finančních a právních pravidlech H2020 a Horizont Evropa

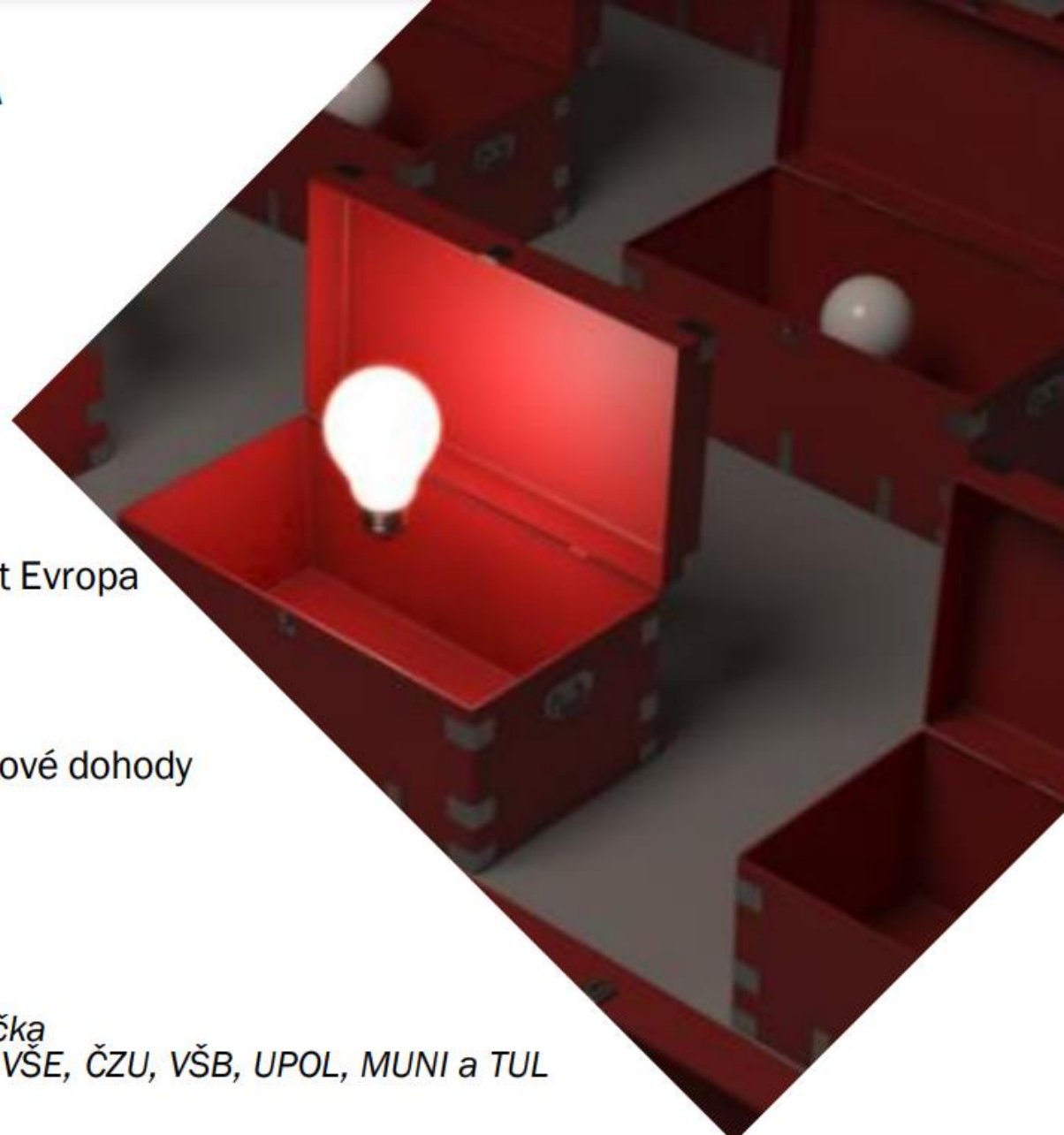
12:30 – 14:30 – PREZENČNĚ

- Lump sum: zkušenosti s přípravou rozpočtu a podpisem grantové dohody
- Další otázky zaslané předem ke společné diskusi
(otázky zasílejte již před konáním akce na Slido.com, #PSTC)

Své zkušenosti budou sdílet:

Finanční a právní NCP, TC Praha: L. Chvojková, M. Lojková, M. Hlavačka

Všichni přítomní členové a členky PS (diskuse ve skupinách), např. z VŠE, ČZU, VŠB, UPOL, MUNI a TUL





TECHNOLOGICKÉ
CENTRUM PRAHA

32. SETKÁNÍ PRACOVNÍ SKUPINY PRO FINANČNÍ A PRÁVNÍ MANAGEMENT H2020/HE

L. Chvojková, M. Lojková, M. Hlavačka

2. listopadu 2023, TC Praha

AGENDA

1

—
Fungování PS

Aktivity TC Praha
a L&F NCPs

ONLINE



2

—
Novinky v oblasti
finančních
a právních pravidel
Horizont Evropa
a H2020

ONLINE



3

—
Lump sum:
zkušenosti s
přípravou rozpočtu
a podpisem
grantové dohody

PREZENČNĚ



4

—
Další otázky zasláné
předem ke společné
diskusi

PREZENČNĚ



FUNGOVÁNÍ PRACOVNÍ SKUPINY

—
Historie a novinky



PRACOVNÍ SKUPINA TC PRAHA PRO FINANČNÍ A PRÁVNÍ MANAGEMENT PROJEKTŮ H2020/HE



NÁRODNÍ INFORMAČNÍ CENTRUM PRO EVROPSKÝ VÝZKUM

HORIZONT
EVROPA

[Aktuality](#) [Kalendář](#) [Úspěšné příběhy](#) [Výzvy](#) [Struktura Horizontu Evropa a ERA](#) ▾

[FAQ](#)

[CZ](#) [EN](#)



Právní a finanční aspekty ▾

Finanční a administrativní aspekty: Obecné informace...

[Informace](#)

[Národní kontakt](#)

[Kalendář](#)

[Pracovní skupina](#)

[Dokumenty](#)

[Odkazy](#)

[FAQ](#)

[e-learning](#)

Pracovní skupina pro finanční a právní management projektů H2020/HE



PRACOVNÍ SKUPINA PRO FINANČNÍ A PRÁVNÍ MANAGEMENT PROJEKTŮ H2020/HE

VZNIK	rok 2007
ČLENSTVÍ	individuální, všichni zájemci o danou problematiku ze všech typů organizací (dříve pouze vysoké školy a ústavy AV ČR) noví členové: finance-pravo@tc.cz
AKTIVITY	setkání 2x do roka (prezentace novinek, výměna zkušeností) spolupráce s CZARMA a RONALDO průběžná diskuse a sdílení (sdílený email)
WEBOVÁ STRÁNKA	finanční a právní sekce webu Horizont Evropa
NÁZEV A ZKRATKA	<i>Slido.com, #PSTC</i>

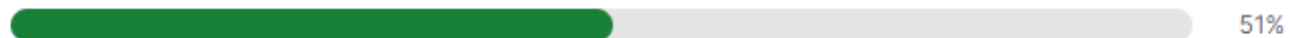


Jakou zkratku by měla mít Pracovní skupina TC Praha pro finanční a právní management projektů H2020/HE?

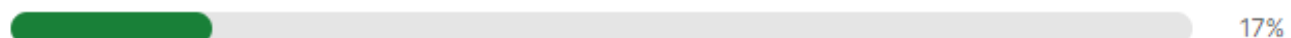
Share

Multiple Choice Poll 71 votes 71 participants

FINPRA (FINanční a PRÁvní management projektů H2020/HE) - 36 votes



FIPRAM (FInanční a PRÁvní Management projektů H2020/HE) - 12 votes



FINPRAM (FINanční a PRÁvní Management projektů H2020/HE) - 23 votes

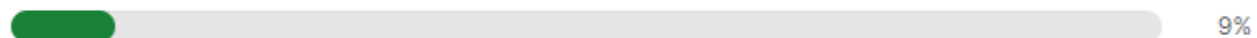


Měla by zkratka obsahovat pomlčku?

Share

Multiple Choice Poll 67 votes 67 participants

Ano, preferuji zkratku s pomlčkou (tj. FIN-PRA či FI-PRA-M či FIN-PRA-M). - 6 votes



Ne, preferuji zkratku bez pomlčky (tj. FINPRA či FIPRAM či FINPRAM). - 61 votes



AKTIVITY TC PRAHA

—
L&F NCP - na rok 2023/2024

**Analýzy účasti
v Rámcových
programech EU**

Školení a informační dny

Pořádání informačních dnů,
seminářů a interaktivních
workshopů



Podpora státní správě

Odborná stanoviska,
reprezentace v programovém
výboru a expertních
skupinách EK

Konzultace, stáže a pracovní skupiny

Konzultace projektů i jejich
návrhů; stáže pro zájemce
o Rámcové programy EU a
výměna zkušeností v rámci
pracovních skupin

www.horizontevropa.cz

[youtube.com/@TC_Praha](https://www.youtube.com/@TC_Praha)

https://twitter.com/HorizonEU_Czech

Publikační činnost

Publikace informačních brožur, letáků a časopisu Echo,
Záznamy z akcí, e-learningová videa, Podcast Horizont Evropa

PLÁN AKCÍ 2023/2024

[Kalendář akcí web HE](#)

Prosinec

- 13.-14.12. - Setkání vedoucích projektových oddělení H2020/HE v rámci sítě NINET

Leden - březen

- 27.2. CZEDER (panelová diskuse k lump sum, blind evaluation, rebuttal)
- Novinky v osobních nákladech HE
- Komunikační kampaň EK pro Wideningové země
- Implementační aspekty ERC s EK (tbc)

Duben

- 10 – 11.4. Finance na zámku Třešť – PS TC Praha, CZARMA, RONALDO
- Modul „Jak na Horizont Evropa“ – Příprava rozpočtu a vykazování nákladů
- Modul „Jak na Horizont Evropa“ – Duševní vlastnictví, smluvní vztahy
- Modul „Jak na Horizont Evropa“ – Koordinace projektů HE

Květen - červen

- Finanční aspekty programu Horizont Evropa
- Otevřený přístup k vědeckým informacím

AKCE NA
POPTÁVKU

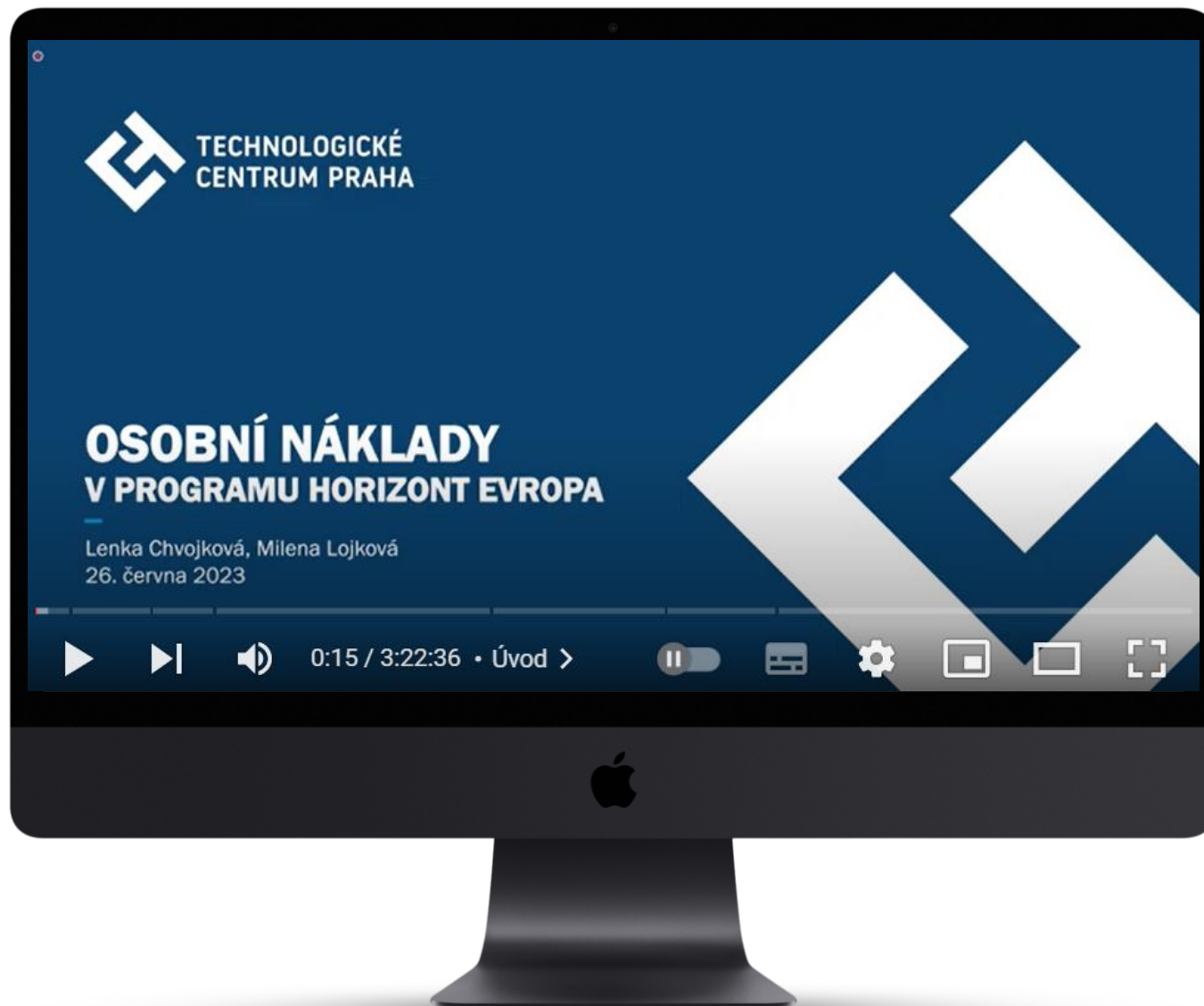
ZÁZNAMY Z AKCÍ

- Finanční pravidla programu HE
- Seminář k osobním nákladům v HE
- Finanční a právní aspekty MSCA HE

- Lump sum projekty v HE

- Smluvní vztahy a právní aspekty v HE

- Modul 4 - Komunikace, šíření a využití výsledků v projektech HE
- Modul 3 - Duševní vlastnictví a smluvní vztahy v projektech HE



VIDEA

- ...
- Jak funguje financování formou lump sum?
- Které země se mohou zapojit do projektů HE a získat financování?
- MSCA Postdoctoral Fell.: How to create a project proposal and complete part A
- How to prepare budget for ERC grants

➤ PLÁN

- Kontinuální a periodický report
- Periodický report – jak vyplnit finanční výkaz
- Rozpočet projektu (Lump Sum)
- ...



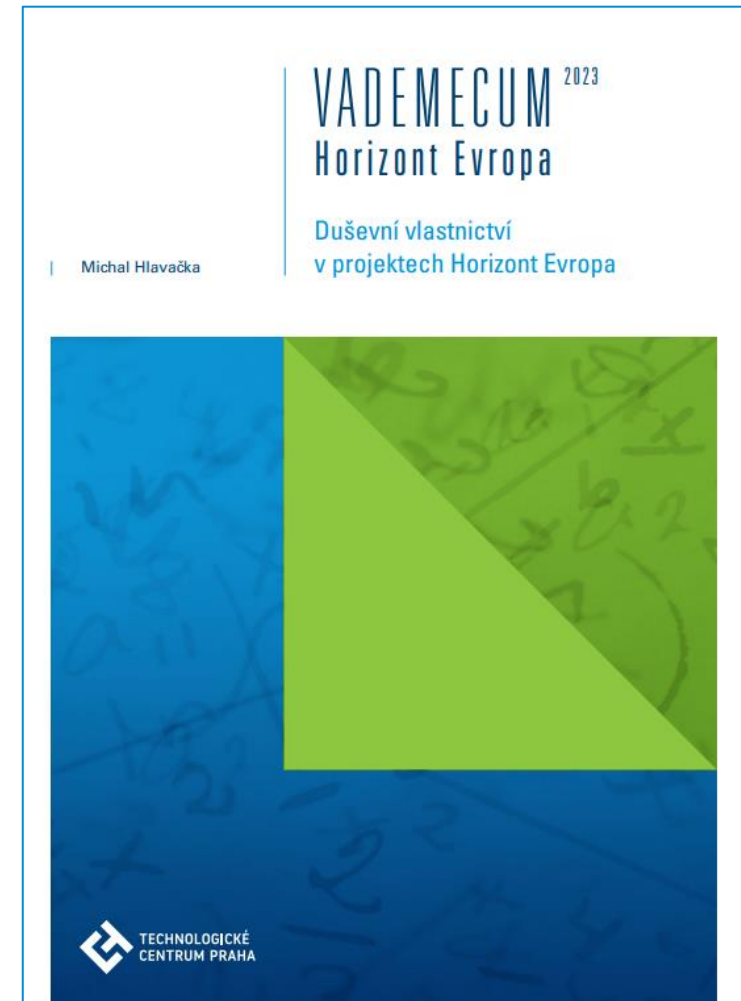
PODCASTY HE

- ...
 - O budování excelentního výzkumného centra s Andreou Nogovou
 - O psaní projektových návrhů s Václavem Smítkou
 - Hodnocení projektů s hodnotitelkou Ivou Walterovou
 - O koordinaci a řízení evropských a výzkumných projektů s Jiřím Bouchalem
 - Nový evropský Bauhaus v Horizontu Evropa i mimo něj s Klárou Černou
 - O projektové strategii s Petrou Vaculíkovou
 - O ERC projektech s členkou vědecké rady Alicí Valkárovou
- PLÁN
- Open Science v Horizontu Evropa s Jiřím Markem
 - ...

















PUBLIKACE

- Edice VADEMECUM Horizont Evropa
 - Duševní vlastnictví v projektech Horizont Evropa
 - Pravidla financování projektů
 - MSCA (včetně horizontálních témat)
 - ERC (včetně horizontálních témat)
- PLÁN
 - Smluvní vztahy
 - Jak účtovat o projektech
 - Management projektů



SLUŽBY NCP PROJEKTŮ

Projekt	Oblast HE	Manažer	Partnerské burzy	Školení pro stakeholdery	Dokumenty pro stakeholdery	Project idea check	Proposal check	Jiné	
 Access2EIC	Access2EIC	EIC	Vlková	NE	ANO	ANO	NE	NE	matchmaking s investory
 Bridge2HE	Horizontální	Chvojková	NE	ANO (e-learning)	ANO	NE	NE	NE	NCP Portal
 CARE4BIO	CARE4BIO	Klastr 6	Koničková Čejková	ANO	ANO	NE	NE	NE	online newsroom
 COSMOS	COSMOS4HEU	Klastr 4 (vesmír)	Mirovský	ANO	ANO	ANO	NE	NE	matchmaking platform, podpora widening zemí
 Greenet	Greenet	Klastr 5	Korittová Vlková	ANO	ANO	ANO	NE	NE	podpora widening zemí
 HNN3.0	HNN 3.0	Klastr 1	Vraťová	ANO	ANO	ANO	NE	NE	success stories
 IDEAL-IST	IDEAL-IST	Klastr 4 (digital)	Švejcarová	ANO	ANO	ANO	ANO	ANO	publicity via success stories, topic tree
 MSCA-NET	MSCA-NET	MSCA	TC Praha není partnerem	NE	ANO	ANO	NE	NE	success stories, matchmaking platform
 NCP4Industry	NCP4Industry	Klastr 4 (průmysl)	Pracna	ANO	ANO	ANO	ANO (v přípravě)	ANO (v přípravě)	NE
 NCP_WIDERA.NET	NCP_WIDERA.NET	Widening	Vosečková	ANO	ANO	ANO	NE	ANO	cestovní granty, study visits
 Net4SocietyHE	Net4SocietyHE	Klastr 2	Černá	ANO	NE	NE	NE	ANO (částečně)	matchmaking platform
 NetEuratom	NetEuratom	Euratom	Korittová	ANO	ANO	ANO	NE	NE	NE
 RICH Europe	RICH Europe	Výzkumné infrastruktury	Burianová	NE	NE	NE	ANO	ANO (v přípravě)	NE
 SERENS	SERENS	Klastr 3	Švejcarová Hillerová	ANO	ANO	ANO	ANO	NE	vlastní databáze pro partner search

TAKE ADVANTAGE OF THE SERVICES OFFERED TO CZECH APPLICANTS THROUGH HORIZON EUROPE NCP'S PROJECTS



National Contact Point's projects pay special attention to potential Horizon Europe participants. The projects offer a variety of useful services.



Example of NCP_WIDERA.NET project



The Advancing Europe Package provides an extensive range of services aimed at enhancing the **COMPETITIVENESS** of applicants from **WIDENING** countries in Horizon Europe calls.



TRAVEL GRANTS

Supporting the on-site participation of applicants to Clusters brokerage events. Grant up to 1000 EUR for travel and accommodation. TC Prague's budget may cover 80 travel grants.

80



PROPOSAL CHECKS

Free-of-charge service for the Widening, ERA, Pillar II Clusters and EIC Pathfinder project coordinators or work package leaders to have their draft proposals checked by experts before submission. TC Prague may support up to 70 potential coordinators!

70



STUDY VISITS

Allowing researchers and research managers to visit TOP research organizations. Up to 5 places are dedicated to Czech participants.

05



TC Prague facilitates NCP_WIDERA.NET services in the Czech Republic.

PROMOTE THESE OPPORTUNITIES AS BROADLY AS POSSIBLE!

BUILDING A WINNING HORIZON EUROPE PROJECT PROPOSAL



ANNOTATED PROPOSAL TEMPLATE
Recommendations by an international group of National Contact Points and evaluators for your competitive proposal in Horizon Europe.



HOW TO READ THIS GUIDE



BOX: WHAT YOUR NCP SAY

Includes inputs and suggestions of the HE NCPs.



BOX: MORE DETAILS ON THIS

Includes explanations of the most relevant new features and elements in the template including the novelties of HE.



BOX: WARNINGS FROM EVALUATORS

Findings from a set of selected Evaluation Summary Reports which have been examined by the NCPs.

EC PROPOSAL TEMPLATE

- Describe how the **gender dimension** (i.e. sex and/or gender analysis) is taken into account in the project's research and innovation content [e.g. 1 page]. If you do not consider such a gender dimension to be not relevant in your project, please provide a justification.



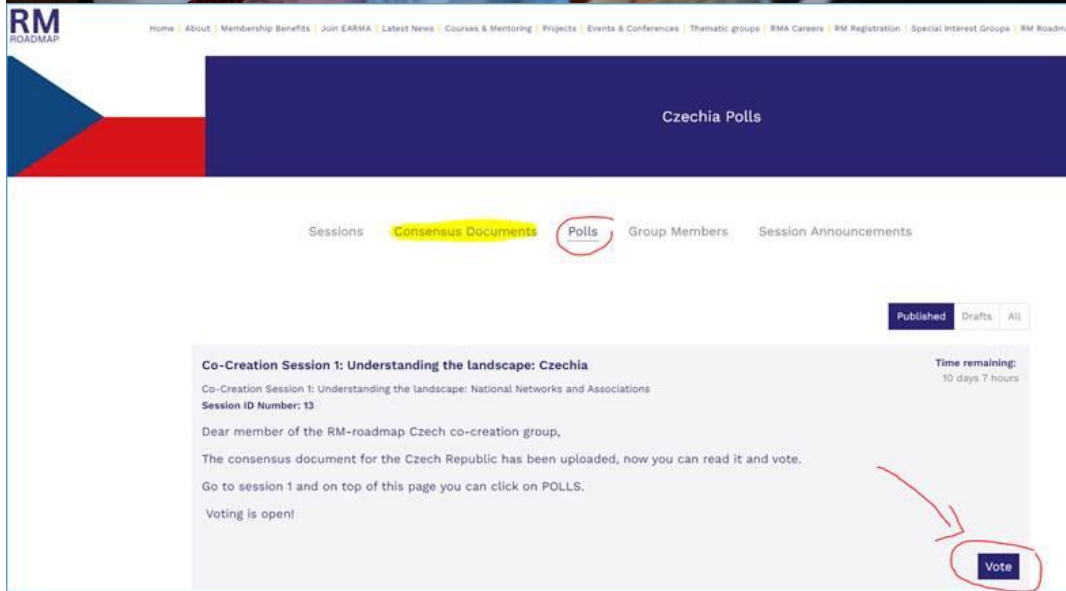
"... which extent our activities and findings will affect women and men differently, and therefore what kind of generalisations are actually ethically appropriate about our results. For example, if a drug is tested only on white middle-aged men, can we say that it helps everyone? And what is an appropriate dosage for women?"



"The GENDER DIMENSION should be properly considered, and taken into account, e.g. during data collection and the analysis of the methods used, and in the exploration of cultural and socio-economic factors."

This Guide has been developed as part of the BRIDGE2HE project, which has received funding from the European Union's Horizon 2020 research and innovation programme under Grant Agreement number 101005071. Technology Centre Prague is the partner in the project.

SPOLUPRÁCE FINPRA TC PRAHA S CZARMA

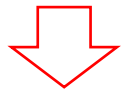


- Společná pozice CZARMA ke snižování administrativní zátěže → **Konference CZARMA** (diskuse národních poskytovatelů)
- Společná pozice CZARMA k Národnímu plánu obnovy
- Aktivity projektu Horizont Evropa **RM Roadmap**
 - první co-creation session na stránkách EARMA → společný dokument popisující české prostředí (**HLASOVÁNÍ DO 10.11.2023**)
- **Finance na zámku Třešť** (duben 2024)

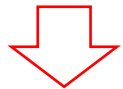
OSOBNÍ NÁKLADY - PŘIPRAVOVANÝ NÁVRH VZORU INTERNÍCH PRAVIDEL PRO NÁRODNÍ REFERENČNÍ SAZBU

- Je možné v ČR vycházet z interních pravidel příjemce nebo jsme odkázáni na „fall-back option“?

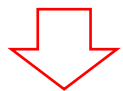
TC Praha DRAFT



Diskuse s národními poskytovateli



Diskuse s EK



Zveřejnění k možnému využití příjemci

Written internal regulation for project-based supplementary payments

[*FORMAT*]

[*ISNTITUTION OR ITS PART*]

Effective for [all/new] relevant projects from [*DATE*]

For the time worked in projects [*TYPE OF PROJECTS*] financed from external sources (national and foreign), concretely [*FUNDING SCHEMES*], an [*STAFF*] will be paid supplementary payment in the form of [*FORM OF THE AMOUNT*], in proportion to his/her working time in the project. The specific amounts are defined in Table 1, reflecting [*CRITERIA*], and will be paid to the [*STAFF*] [*FREQUENCY*].

[*TABLE 1*]

NOVINKY V OBLASTI HORIZONT EVROPA

—
Aktualizace MGA – jednotkové náklady pro ON

OSOBNÍ NÁKLADY FORMOU UNIT COST

- Připravovaná aktualizace MGA by měla umožnit využití formy jednotkových nákladů pro ON

$$\frac{\text{Personnel costs in year before the request}}{\text{Full-time equivalents in year before the request}} / 215 \text{ days}$$

The Commission reported on the preparation of the optional unit cost for personnel costs, which is still on-going considering the significant implications at stake. An important development is that one of the two options for the basis of the unit cost has been discarded, i.e. the option based on a MSCA living allowance. The unit costs would therefore be fixed for each beneficiary based on its statutory accounts. In order to have sufficient assurance to establish the unit cost, an audit certificate will be required to certify the two figures of the formula. Furthermore, there is now a stable proposal for a capping of the unit cost, which would only apply when the result of the formula is not representative. These elements will be provided in the decision on the unit costs, which is expected to be adopted at the beginning of next year. The implementation of this optional unit cost will require besides a revision of the MGA and an adaptation of the IT systems.

Zdroj: COM minutes of the 6th L&F NCP meeting (15/12/2022)

OSOBNÍ NÁKLADY FORMOU UNIT COST

- Více informací brzy – zveřejnění aktualizované MGA se očekává [na přelomu 2023/2024](#)

Dear members of the expert group,

We would like to inform you that we intend to organise a meeting of the Horizon Europe MGA expert group on Thursday **23 November** (online via Webex), during which we will discuss an **upcoming revision of the HE Model Grant Agreement**, which aims notably at introducing the so-called **optional unit cost for personnel**.

Zdroj: COM email (10/10/2023)

NOVINKY V OBLASTI HORIZONT EVROPA

—
Lump sum



ZDROJE INFORMACÍ A NOVINKY

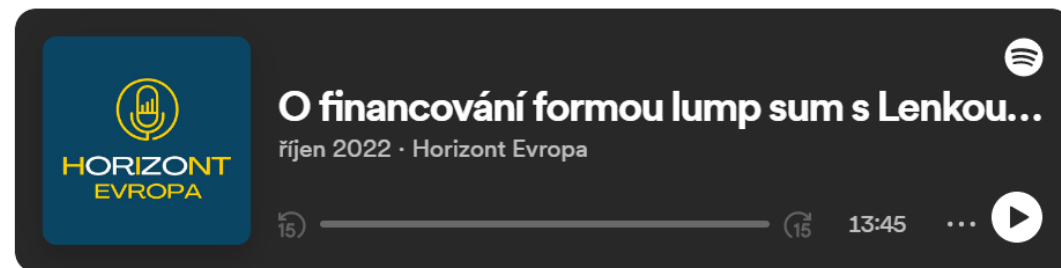
- TC Praha
 - [PREZENTACE a ZÁZNAM](#) ze semináře
 - [Podcast](#)

LUMP SUM PROJEKTY V HORIZONTU EVROPA

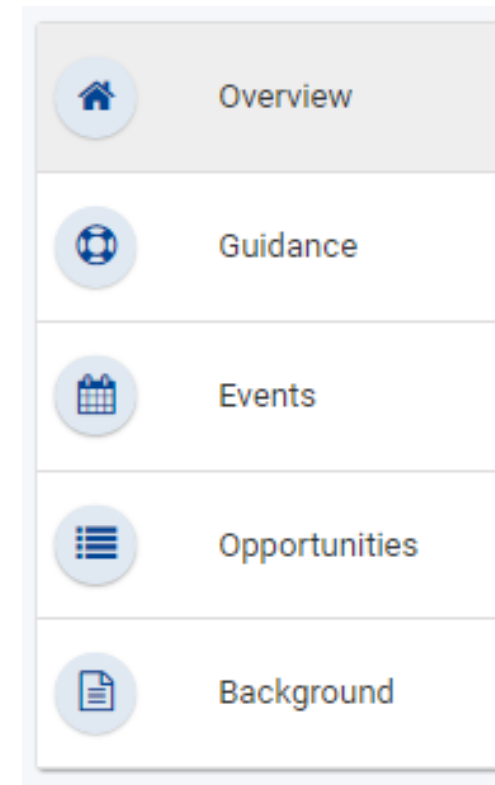
2. ÚNORA 2023, 10 - 12 HODIN, ONLINE

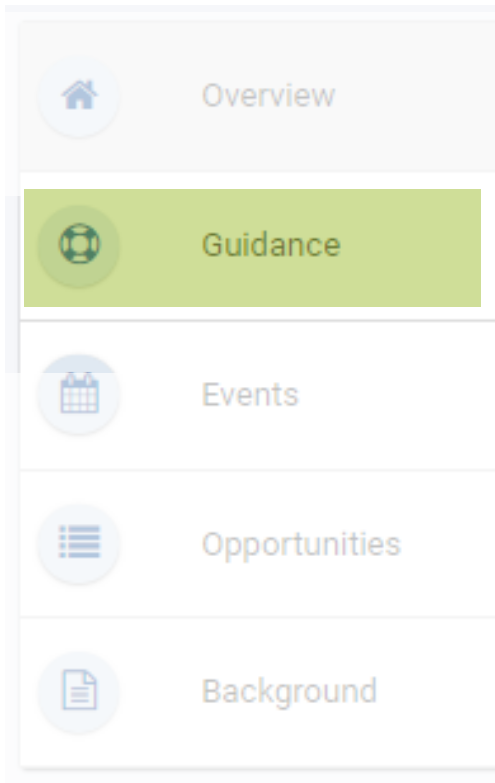
Program

- Co je to financování formou lump sum (pevné částky)
- Proč je/bude v projektech Horizont Evropa využíváno
- Specifika lump sum projektů v průběhu celého životního cyklu projektu – od otevření výzvy, přes tvorbu a podání projektového návrhu, hodnocení a realizaci, až po úspěšné ukončení a kontroly
- Projekty lump sum a vztahy mezi partnery v konsorciu



- [Stránky EK](#) na portále FTO





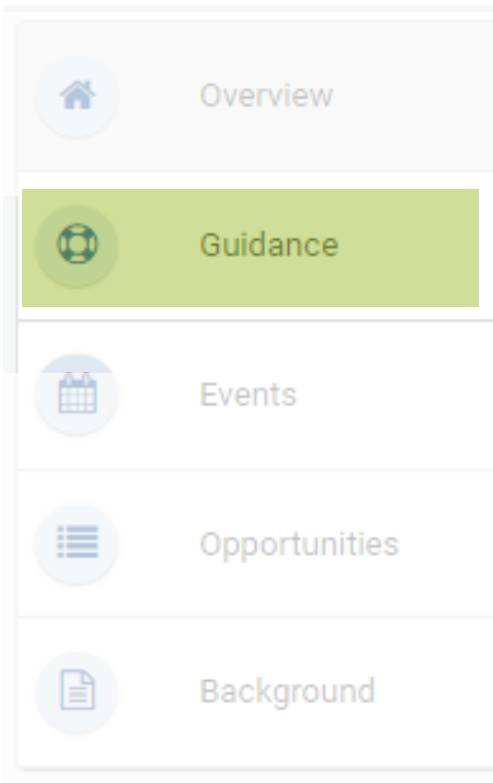
- Instrukce pro hodnotitele - Expert briefing

- Aktualizace (27/10/2023):

- Personnel costs represent more than 60% of the costs in an average grant.
- To help you to assess if the personnel costs in the proposal are reasonable, we provide a **personnel cost dashboard**.
- It shows **the range of average personnel costs in actual cost grants**. This information can be resolved by country and by organisation type.
- You get an orientation of **what personnel costs are normal** in Horizon Europe.
- You **must consult the dashboard** when assessing personnel costs. Make sure you **read the instructions** on the landing page.

- It is important that your **budget recommendations are precise** (if any). For example, you can **propose a change in % or in EUR**. You should explain
 - why a **cost estimation** should be reduced, and/or
 - why the **allocation of resources** should be changed.

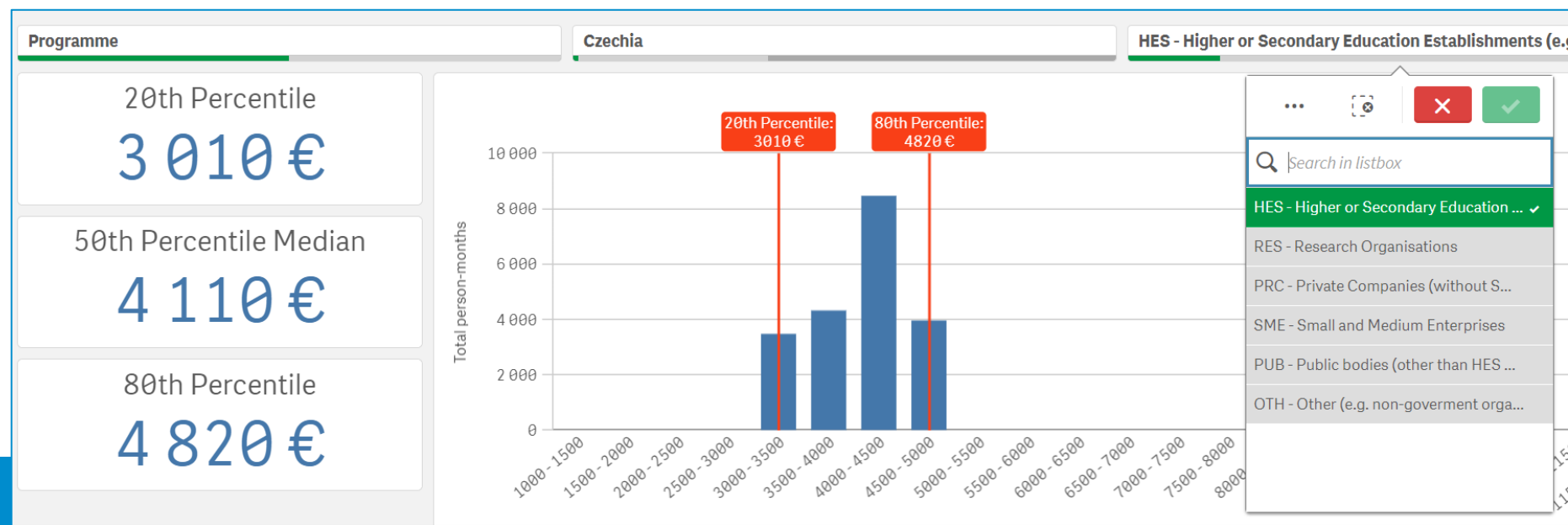


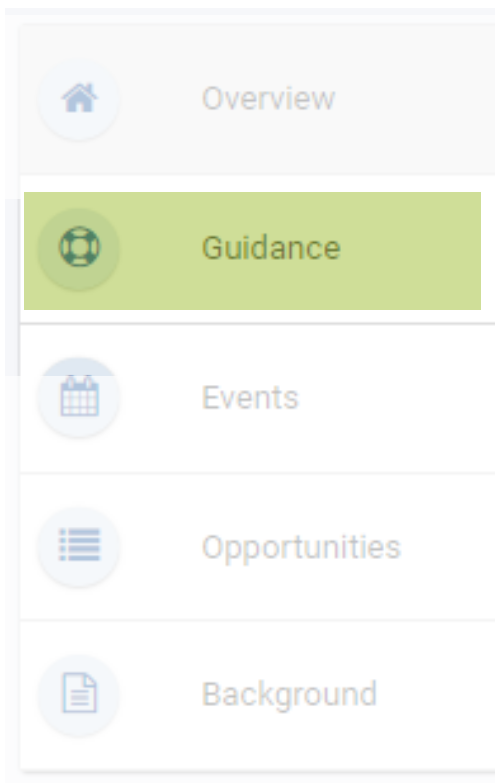


- Statistika osobních nákladů Dashboard pro hodnotitele

- Aktualizace dat a instrukcí (06/2023): data 2021 – nyní (předchozí verze 2014 – nyní) → další plánovaná aktualizace (11/2023) a následně cca 2-3 ročně

„Check if the PC are reasonable and non-excessive. This includes PC per month (monthly rates budgeted). Check if the PC per month are reasonable compared with the distribution of PC in the Dashboard. Very high PC should receive special attention (consider pay rises and inflation). **Monthly rates above the 80th percentile are not very exceptional and should be accepted if they are justified by the proposal**“





- Detailní průvodce - Detailed guidance for applicants and beneficiaries
 - Změny rozpočtu doporučené odborníky (ESR) musí být implementovány

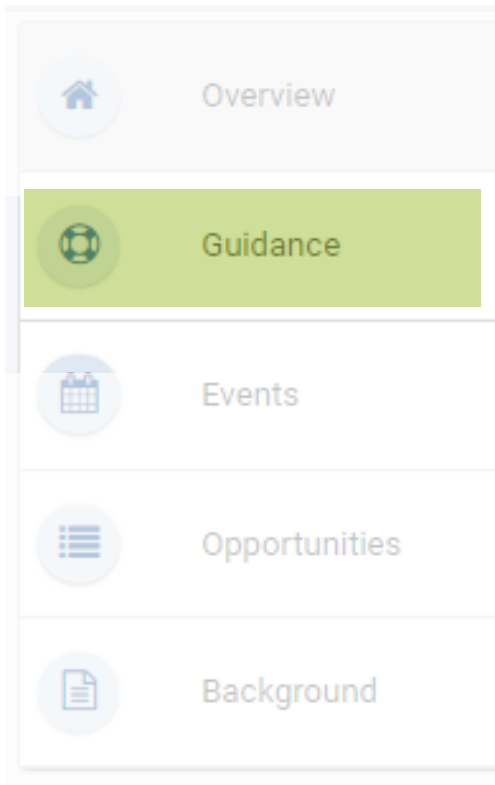
If your proposal is submitted under a lump sum scheme, following the result of the evaluation and the recommendations of experts, the overall lump sum amount **must** be adapted during the grant agreement preparation in order to reflect any lump-sum related changes recommended by the experts in the Evaluation Summary Report.

- GAP invitation letter

Budget changes documented in the ESR (if any)

The overall lump sum **must** be adjusted to the amount specified in the evaluation result letter (ERL), if applicable. This should be done by adapting the lump sum shares and the information on costs and resources in line with the ESR (*e.g. for HE, you make the necessary adjustments in the detailed budget table; it will result in a updated breakdown of lump sum shares which you can use to fill Annex 2*).

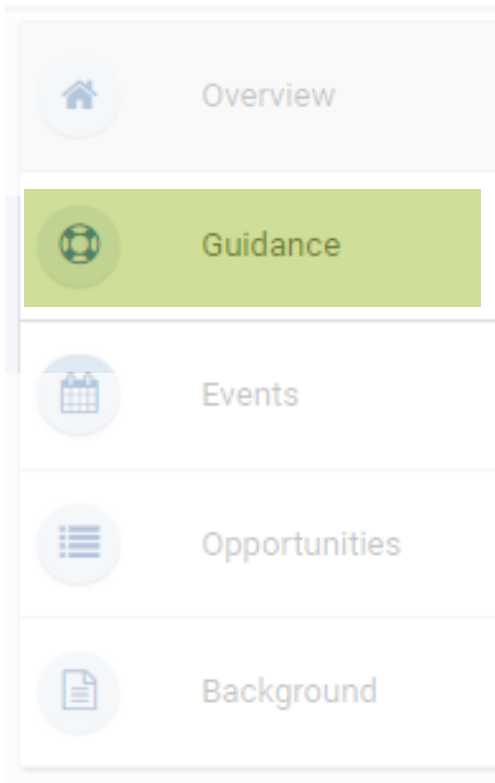
Je krácení rozpočtu časté?
Je možné/vhodné uplatnit redress?



- Videa pro hodnotitele - dvě nová videa (07/2023)
 - Schéma lump sum v kostce
 - Detailní rozpočet projektu lump sum
 - Osobní náklady a lump sum Dashboard (brzy)



via [EU Science & Innovation YouTube channel](#)



- FAQs - **POZOR NA SPECIFIKA VÝZEV!**

- **ERC FAQ**

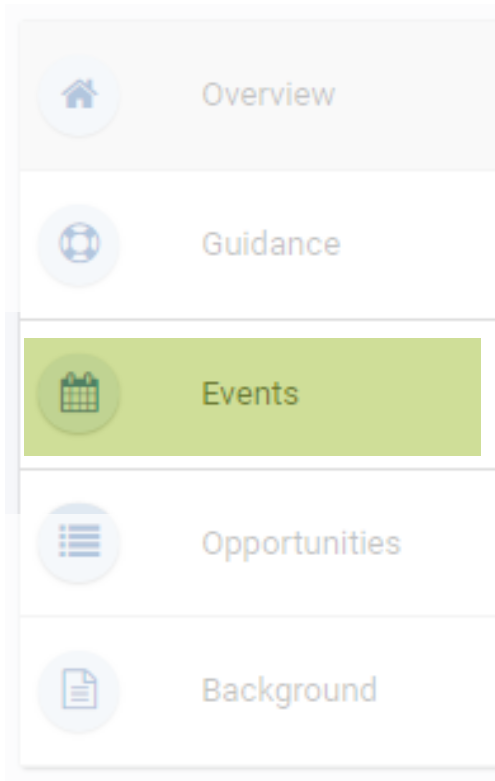
- „One single formal work package covering the entire project; 80 % pre-financing“

- **ERA Chair, EEI FAQ**

- „If project duration 5 years, the reporting periods will be at month 15, month 36 and month 60; 53 % pre-financing“*

- **Twinning FAQ**

- „Twinning actions have one reporting period at the end of the project.“*



- Seznam akcí budoucích i minulých
- Prezentace i videa

19 OCTOBER 2023

10.00 - 12.00 CEST (BRUSSELS TIME)

Lump Sum Funding in Horizon Europe: How does it work? How to write a proposal?

10:00 **Welcome and Agenda**
Ulrich GENSCHEL (RTD.H3), Head of Sector - Simplification of Horizon funding

10:10 **Lump Sum Funding in Horizon Europe: How does it work? How to write a lump sum proposal?**
Ulrich GENSCHEL (RTD.H3) [\[presentation\]](#)

10:45 **Practical experience with lump sum grants**
Panel discussion with 3 invited guests moderated by Andreia CHICOS (RTD.H3)

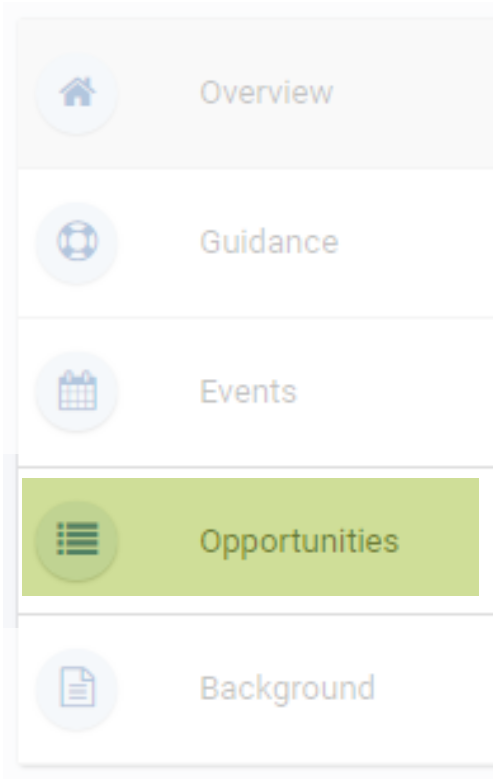
11:15 **Q&A session**

11:50 **Wrap up and next steps**

12:00 **End of the meeting**

For additional documents and links, please check dedicated lump sum page:
[Lump Sum in Horizon Europe on the Funding & Tenders Portal](#)

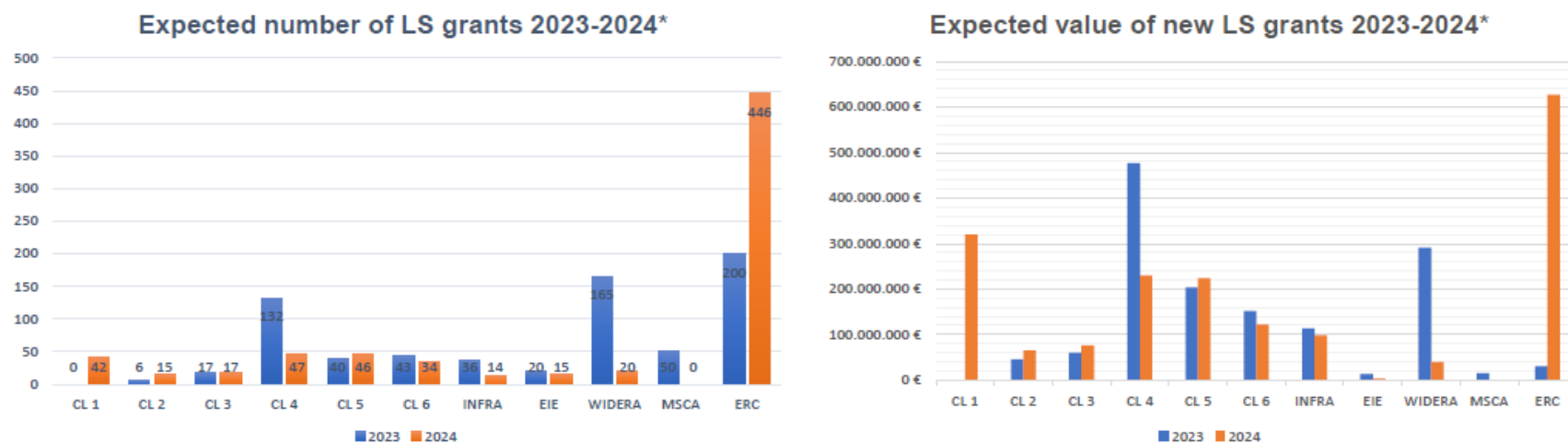
Satisfaction survey: please let us know what you thought about this event!



- Odkaz na všechny výzvy a Lump Sum témata v HE

Lump sum grants in 2023 -2024

Forecast for LS grants by area and value

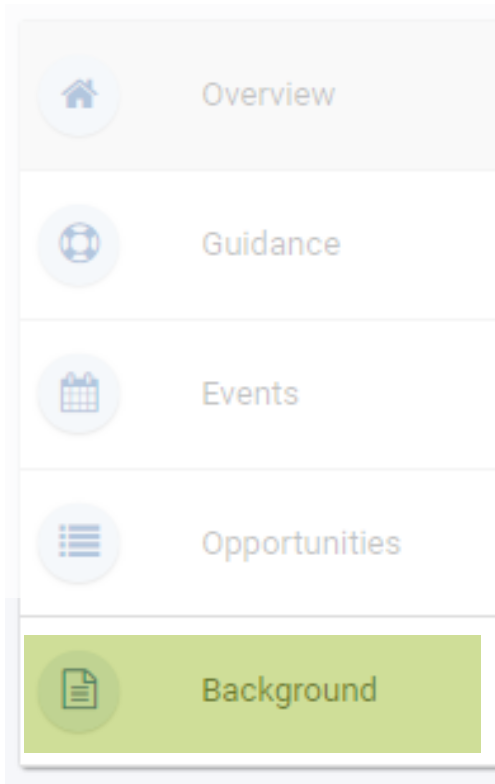


*Based on the Horizon Europe 2023-2024 work programme. Data for ERC in 2024 remain to be confirmed (pending adoption of the ERC 2024 work programme).

Stepwise phasing in:

- 2% lump sums in 2021-2022
- > 10% lump sums in 2023
- > 20% lump sums in 2024
- possible further increase from 2025





- Neustálé monitorování a zdokonalování
 - **Dotazníková šetření EK** mezi příjemci (otevřené do 31/10/2023)
 - EK připravuje - Sbíрку dobrých praxí a Hodnoticích studií
 - Diskuse s EK s NCP a strategickým programovým výborem
 - Zdokonalování Excelové tabulky rozpočtu

- [Výroční zpráva](#) Evropského účetního dvora (10/2023)

KONSORCIÁLNÍ SMLOUVA

- Vliv na otázky finančního řízení, rozhodování konsorcia a odpovědnostní vztahy
- Nová verze vzorové CA DESCА plánována na únor 2024
- Konzultace s uzpůsobením běžné verze DESCА pro lump sum: finance-pravo@tc.cz



NOVINKY V OBLASTI HORIZONT EVROPA

—
Velká Británie, Nový Zéland a Maďarsko



PŘIDRUŽENÍ UK

Účinné pro výzvy pracovního programu 2024

- dle kódu výzvy: HORIZON-CL5-2024-D3-01-03
- i pro výzvy WP 2023 stále žádají v roli *příjemce*
- nijak se nedotýká běžících projektů



PŘIDRUŽENÍ NOVÉHO ZÉLANDU

- pouze pilíř II. Programu
- top-up scheme pro NZ příjemce

MAĎARSKO

Zákaz financování **některých** maďarských subjektů v HE

- subjekty, které mají formu tzv. veřejně prospěšné fundace nebo jsou takovou fundací řízeny
- včetně 21 vysokých škol a řady kulturních a vzdělávacích institucí
- seznam subjektů, kterých se omezení dotýká [zde](#)



OMEZENÍ ÚČASTI MAĎARSKA

- EK a další poskytovatelé nesmí podepsat GA s těmito příjemci
- příjemci a přidružené subjekty s těmito subjekty nesmí navazovat právní vztahy zahrnující unijní financování
 - purchase of goods, works or services; subcontracting; financial support to third parties; equipment renting or leasing; personnel seconded against payment.






E-LEARNING: KTERÉ ZEMĚ SE MOHOU ZAPOJIT DO PROJEKTŮ HE A ZÍSKAT FINANCOVÁNÍ?



NOVINKY V OBLASTI HORIZONT EVROPA

HE Implementation Days

-  05 October: Finding opportunities and submitting a proposal in Horizon Europe
-  17 October: Grant Agreement Preparation in Horizon Europe
-  24 October: Grant Management in Horizon Europe

Events & Webinars on Horizon implementation

Horizon Europe

24 October 2023	Horizon Implementation Day: Grant Management in Horizon Europe
19 October 2023	Lump Sum Funding in Horizon Europe: How does it work? How to write a proposal?
17 October 2023	Horizon Implementation Day: Grant Agreement Preparation in Horizon Europe
5 October 2023	Horizon Implementation Day: Finding opportunities and submitting a proposal in Horizon Europe
12 June 2023	Horizon Results Platform: Opportunities for ERCEA Beneficiaries
8 June 2023	Horizon Europe Coordinators' Day: Grant Management
24 May 2023	Info session on Horizon Results Booster – steering research towards a strong societal impact
11 May 2023	Lump Sum Funding in Horizon Europe: How does it work? How to write a proposal?
10 May 2023	Two factor authentication becoming mandatory in the Funding & Tenders Portal – all you need to know
28 February 2023	Info Session for NCPs: Special webinar on blind evaluations in Horizon Europe
9 February 2023	Lump Sum Funding in Horizon Europe: How does it work? How to write a proposal?
2 February 2023	Horizon Europe Coordinators' Day: Grant Agreement Preparation
17 November 2022	Info session on Horizon Results Booster – steering research towards a strong societal impact



Pro lepší každodenní život
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All From EU Science & Innovation

About Tech Prague
Technologi
127 views · 5:50

Lump Sum Europe: Ho
EU Science &
3.2K views · 2:10:40



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


Cluster 2 in 'Innovative
EU Science &
1.3K views · 1:02:00


Cluster 2 in 'Innovative
EU Science &
851 views · 1:02:00

Horizon Implementation Day: Grant Management in Horizon Europe (24 October 2023)

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NOVINKY V OBLASTI HORIZONT EVROPA

Audity 1. stupně – CFS

- příjemci s příspěvkem od EU $\geq 430\,000$ EUR
- součást závěrečné zprávy
- způsobilý N projektu

Reference Documents

Programming period: 2021-2027

Filter by programme:
Horizon Europe (HORIZON)

Grants
 This page includes reference documents of the programmes managed on the EU...
 Please select the programme to see the reference documents.

Procurement
 Reference Documents related to tendering opportunities are published on TED e...

- Legislation
- Work programme & call documents
- Grant agreements and contracts
- Simplified cost decisions
- Guidance
- Templates & forms
 - + Application forms
 - + Evaluation forms
 - + Validation and LEAR appointment forms
 - + Grant agreement preparation templates
 - Project reporting templates
 - Periodic report (HE) [🔗](#) [>](#)
 - Certificate on the financial statements (CFS) [🔗](#) [>](#)
 - Time declaration [🔗](#) [>](#)
 - Data management plan (HE) [🔗](#) [>](#)
 - Progress report (HE MSCA) [🔗](#) [>](#)
 - Contractor details and project abstracts (HE PCP PPI) [🔗](#) [>](#)
 - End of phase/project results and conclusions (HE PCP PPI) [🔗](#) [>](#)
 - IPR notifications [🔗](#) [>](#)
 - Report on cumulative expenditure [🔗](#) [>](#)
 - Report on the distribution of payments (final payment) [🔗](#) [>](#)
- Experts lists
- Funding & Tenders Portal

Project: [insert project number] — [insert acronym] — [insert call identifier]

EU Grants: CFS: V1.1 – 15.03.2023

CERTIFICATE ON THE FINANCIAL STATEMENT (CFS)

(To be filled out by the CFS auditor, printed on their own letterhead and signed (on paper). The scanned PDF should be submitted by the beneficiary through the Portal (both for themselves and their affiliated entities).)

Terms of Reference

1. Background and subject matter

A certificate on the financial statements (CFS) must be provided for entities that participate as beneficiary or affiliated entities ("participants") in EU grants — provided that it is required under the Grant Agreement and that certain thresholds of declared expenditure are met (see EU Grant Agreement Data Sheet and Article 24.2).

The purpose of the CFS is to provide the EU granting authority with sufficient information to be able to assess whether costs that are declared on the basis of actual costs or costs according to usual cost accounting practices (if any) and, if relevant, also revenues comply with the conditions set out in the Grant Agreement.

2. Scope and applicable standards

The engagement is to perform specific **agreed-upon procedures** to verify the eligibility of the costs claimed under the Grant Agreement. It is not an assurance engagement; the auditor does not provide an audit opinion, nor express assurance.

The following standards apply:

- the International Standard on Related Services ("ISRS") 4400 (revised) *Agreed-upon Procedures Engagements* as issued by the International Auditing and Assurance Standards Board (IAASB)
- the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants (IESBA), including the independence requirements (see explanations below).

Certificates must be issued according to the highest professional standards. The work must be planned in a way that effective verification can be performed. The auditor must use the evidence obtained from the procedures performed as the basis for the certificate. Matters which are important for the findings and evidence that the work was carried out in accordance with the Terms of Reference must be documented. The findings must be described in sufficient detail to enable the participant and the EU granting authority to ensure appropriate follow-up.

3. Auditors who may deliver a certificate

The participant is free to choose a **qualified external auditor**, including its usual external auditor, provided that:

ZMĚNY OPROTI H2020

- Zkrácení a zjednodušení šablon pro ToR a CFS

OHLASY AUDITORŮ

- **Nekompatibilita** s mezinárodními auditními standardy (ISRS 4400 revised)
 - Chybí „Agreed-upon Procedures“ a jasně komunikované postupy auditora
- Chybí **vymezení odpovědnosti** auditorů vs. příjemců v ToR
- Chybí **instrukce k vnitrofaktorám**



Ref	Procedures	Standard factual finding	Result (C / E / N.A.)
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D OTHER ACTUAL DIRECT COSTS

D.1 COSTS OF TRAVEL AND RELATED SUBSISTENCE ALLOWANCES

The Auditor sampled [redacted] cost items selected randomly (full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is the highest).

The Auditor inspected the sample and verified that:

- o travel and subsistence costs were consistent with the Beneficiary's usual policy for travel. In this context, the Beneficiary provided evidence of its normal policy for travel costs (e.g. use of first class tickets, reimbursement by the Beneficiary on the basis of actual costs, a lump sum or per diem) to enable the Auditor to compare the travel costs charged with this policy;
- o travel costs are correctly identified and allocated to the action (e.g. trips are directly linked to the action) by reviewing meetings, workshops or conferences for consistency with time records
- o no ineligible costs (excessively high) (MCA)

45) Costs were incurred, approved and reimbursed in line with the Beneficiary's usual policy for travels.

46) There was a link between the trip and the action.

47) The supporting documents were consistent with each other regarding subject of the trip, dates, duration and reconciled with time records and accounting.

Travel and subsistence costs

The auditor must verify that travel and subsistence costs:

- have been charged and paid in accordance with the participant's internal rules/usual practices (or, in the absence of such rules/practices, that they do not exceed the scale normally accepted by the granting authority) (— only for actual costs)
- are not covered by another EU grant (see below ineligible costs)
- were incurred for travels linked to action tasks set out in Annex 1 of the Grant Agreement.

H2020
AuP



1.2 Responsibilities

The *[Beneficiary]* *[Linked Third Party]*:

- must draw up the Financial Statement(s) for the action financed by the Agreement in compliance with the obligations under the Agreement. The Financial Statement(s) must be drawn up according to the *[Beneficiary's]* *[Linked Third Party's]* accounting and book-keeping system and the underlying accounts and records;
- must send the Financial Statement(s) to the Auditor;
- is responsible and liable for the accuracy of the Financial Statement(s);
- is responsible for the completeness and accuracy of the information provided to enable the Auditor to carry out the Procedures. It must provide the Auditor with a written representation letter supporting these statements. The written representation letter must state the period covered by the statements and must be dated;
- accepts that the Auditor cannot carry out the Procedures unless it is given full access to the *[Beneficiary's]* *[Linked Third Party's]* staff and accounting as well as any other relevant records and documentation.

The Auditor:

- *[Option 1 by default: is qualified to carry out statutory audits of accounting documents in accordance with Directive 2006/43/EC of the European Parliament and of the Council of 17 May 2006 on statutory audits of annual accounts and consolidated accounts, amending Council Directives 78/660/EEC and 83/349/EEC and repealing Council Directive 84/253/EEC or similar national regulations].*
- *[Option 2 if the Beneficiary or Linked Third Party has an independent Public Officer: is a competent and independent Public Officer for which the relevant national authorities have established the legal capacity to audit the Beneficiary].*
- *[Option 3 if the Beneficiary or Linked Third Party is an international organisation: is an [internal] [external] auditor in accordance with the internal financial regulations and procedures of the international organisation].*

The Auditor:

- must be independent from the Beneficiary *[and the Linked Third Party]*, in particular, it must not have been involved in preparing the *[Beneficiary's]* *[Linked Third Party's]* Financial Statement(s);
- must plan work so that the Procedures may be carried out and the Findings may be assessed;
- must adhere to the Procedures laid down and the compulsory report format;
- must carry out the engagement in accordance with this ToR;
- must document matters which are important to support the Report;
- must base its Report on the evidence gathered;
- must submit the Report to the *[Beneficiary]* *[Linked Third Party]*.

H2020, ToR

[legal name of the Auditor]	[legal name of the <i>[Beneficiary]</i> / <i>[Linked Third Party]</i>]
[name & function of authorised representative]	[name & function of authorised representative]
[dd Month <i>yyyy</i>]	[dd Month <i>yyyy</i>]
Signature of the Auditor	Signature of the <i>[Beneficiary]</i> / <i>[Linked Third Party]</i>

HE

- Příjemci nejsou formálně informováni o svých povinnostech
- Příjemci nepodepisují ToR

<p>D.5</p>	<p>Costs of internally invoiced goods and services</p> <p>The Auditor sampled cost items selected randomly (<i>full coverage is required if there are fewer than 10 items, otherwise the sample should have a minimum of 10 item, or 10% of the total, whichever number is highest</i>).</p> <p>To confirm standard factual findings 61-65 listed in the next column, the Auditor:</p> <ul style="list-style-type: none"> ○ obtained a description of the Beneficiary's usual cost accounting practice to calculate costs of internally invoiced goods and services (unit costs); ○ reviewed whether the Beneficiary's usual cost accounting practice was applied for the Financial Statements subject of the present CFS; 	<p>63) The costs of internally invoiced goods and services included in the Financial Statement were calculated in accordance with the Beneficiary's usual cost accounting practice.</p> <p>64) The cost accounting practices used to calculate the costs of internally invoiced goods and services were applied by the Beneficiary in a consistent manner based on objective criteria regardless of the source of funding.</p>
	<ul style="list-style-type: none"> ○ ensured that the methodology to calculate unit costs is being used in a consistent manner, based on objective criteria, regardless of the source of funding; ○ verified that any ineligible items or any costs claimed under other budget categories, in particular indirect costs, have not been taken into account when calculating the costs of internally invoiced goods and services (see Article 6 GA); ○ verified whether actual costs of internally invoiced goods and services were adjusted on the basis of budgeted or estimated elements and, if so, verified whether those elements used are actually relevant for the calculation, and correspond to objective and verifiable information. ○ verified that any costs of items which are not directly linked to the production of the invoiced goods or service (e.g. supporting services like cleaning, general accountancy, administrative support, etc. not directly used for production of the good or service) have not been taken into account when calculating the costs of internally invoiced goods and services. ○ verified that any costs of items used for calculating the costs internally invoiced goods and services are supported by audit evidence and registered in the accounts. 	<p>65) The unit cost is calculated using the actual costs for the good or service recorded in the Beneficiary's accounts, excluding any ineligible cost or costs included in other budget categories.</p> <p>66) The unit cost excludes any costs of items which are not directly linked to the production of the invoiced goods or service.</p> <p>67) The costs items used for calculating the actual costs of internally invoiced goods and services were relevant, reasonable and correspond to objective and verifiable information.</p>

H2020

HE, ToR

⚠ Specific cost categories based on unit costs, flat-rates or lump sum do not need to be checked. The CFS covers only cost categories on the basis of actual costs or costs according to usual cost accounting practices.

REAKCE EK

- Příprava REVIDOVANÉ ŠABLONY ToR a CFS
 - „Corporate Approach“



NOVINKY V OBLASTI HORIZONT EVROPA

—
Závěry k vybraným implementačním otázkám
MSCA RISE/SE

ZÁVĚRY

- Byly vytvořeny na základě FAQ z informačního dne k MSCA RISE/SE a následného workshopu k implementaci s řešiteli běžících projektů.
- Věnují se **6 oblastem**:
 - za jakých podmínek lze vyslat ne-vědecký personál
 - z jakých zdrojů může být hrazena mzda VP
 - úrovni odměňování během vyslání
 - využití institucionálních příspěvků
 - rozdělení výjezdu (split secondment)
 - povinnosti reintegrace VP po výjezdu
- Byly potvrzeny REA

MSCA RISE/Staff Exchanges InfoDay

CONCLUSIONS on selected implementation issues

Olomouc, 29. March 2023


 [RECORDING of the general infoday part](#)

Implementation Q&As

→ **Eligibility of the seconded staff** (see recording 01:02:30)


According to the MGA, seconded staff may be (among others) "administrative, managerial, or technical staff supporting research and innovation activities under the action."

CONCLUSION 1: Pure management activities as such are not supported/eligible under MSCA RISE/SE. Non-scientific personnel may participate, provided they implement activities related to the project (e.g., dissemination activities, technology transfer, knowledge valorization, etc.). Qualification of the seconded staff should be described in the project proposal and will be checked in case of an audit. Secondees must have the appropriate qualification to implement the project.

 [See Guide for Applicants](#), p. 7: "Staff members shall have appropriate competence to implement the project and R&I work packages and deliverables. Moreover, those with purely administrative roles (e.g., accountants) are not considered to be actively involved in the R&I activities of the organisation. Therefore, they are not eligible for secondments."

→ **Salary of the seconded staff** (see recording 01:09:07)

CONCLUSION 2: The grant does not cover the salary of the seconded staff. However, the nature of the MSCA RISE/SE project foresees synergies with other grants (national and EU) as long as this does not entail double funding, the rules of these grants allow that, and the spirit (content) of the grants is the same or similar. In these cases, hours and personnel costs can be declared to these other grants and the top-up allowance of the seconded staff to the MSCA RISE/SE.

 [See Guide for Applicants](#), p. 4: "Projects can be implemented together with other related R&I activities funded by another EU grant (e.g., Horizon Europe grants other than the MSCA, Erasmus+, Structural Funds, etc.) as long as this does not entail double funding."

→ **Normal remuneration of the seconded staff** (see recording 01:11:38)

OTÁZKY

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NA VIDĚNOU PŘÍŠTĚ!

Lenka Chvojková, Milena Lojková a Michal Hlavačka

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