

Sessão Online Horizonte Europa

Assuntos Legais e Financeiros

Assuntos legais e financeiros – Novidades

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16 de outubro de 2024

- Assuntos Legais e Cooperação Internacional
- Third parties
- Orçamentação
- Reporte e Auditoria

Assuntos Legais e Cooperação Internacional

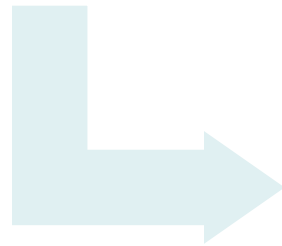
Regras de Participação do Horizonte Europa – Contexto

Regulamento Financeiro

- Maior nº de remissões para este regulamento,
- Possibilidade de atribuir *blended finance* e *reimbursable grants*,



Regras de Participação Horizonte Europa



Work Programme



Model Grant Agreement

Mesmo modelo de Grant agreement para todos os projetos geridos diretamente pela CE

- E-Grants – gestão contratual eletrónica

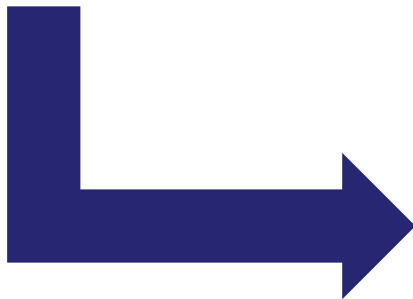
Condições de Participação

- CONDIÇÃO MÍNIMA – 3 entidades jurídicas, independentes entre si de 3 estados membros ou países associados
 - Pelo menos um estado membro (artigo 18º Reg. HE)

- CONDIÇÕES ADICIONAIS - Estabelecidas pelo Programa de Trabalho (WP) e/ou Programas Específicos
 - WP pode limitar participação de países
 - Uso de diferentes formas de financiamento
 - Taxa de financiamento

Cooperação Internacional - Preambulo 50 → Regulamento HE

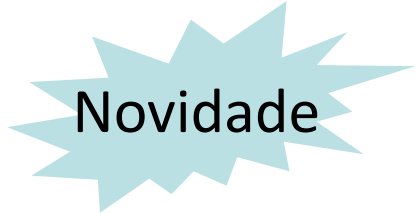
- The Programme **should promote and integrate cooperation with third countries** based on the **Union's interests, mutual benefits, international commitments, science diplomacy and, as far as possible, reciprocity.**
- An approach of **general openness to international participation and targeted international cooperation actions** **The Union should aim to conclude international cooperation agreements in the field of R&I with third countries.**



- **“As open as possible, as closed as necessary”**
- **Complementary funding mechanisms in third countries**

- At the same time, association of third countries, in particular for collaborative parts to the Programme

Condições de Participação – artigo 22.5



Novidade

- 5. No que diz respeito às ações relacionadas com os **ativos estratégicos, os interesses, a autonomia ou a segurança da União**, o programa de trabalho pode prever que a participação **se possa limitar a entidades jurídicas estabelecidas exclusivamente** nos Estados-Membros, ou a entidades jurídicas estabelecidas em determinados países associados ou outros países terceiros para além das que estão estabelecidas nos Estados-Membros.

Países terceiros

List of Participating Countries in Horizon Europe

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/list-3rd-country-participation_horizon-euratom_en.pdf

EU Grants: List of participating countries (HE): V3.1 – 11.07.2024

List of Participating Countries in Horizon Europe

Third countries associated to Horizon Europe

Association to Horizon Europe is governed by the Horizon Europe Regulation 2021/695¹. Legal entities from associated countries can participate under equivalent conditions as legal entities from the EU Member States, unless specific limitations or conditions are laid down in the work programme and/or call/topic text. Such measures could include the limitation of participation in certain actions to legal entities established in the EU alone, or in the EU and specified non-EU countries, in order to safeguard the EU's strategic assets, interests, autonomy or security. Limitations or conditions may also be attached to the participation of legal entities established in an eligible country but which are controlled directly or indirectly by an ineligible country². The eligibility will be clearly

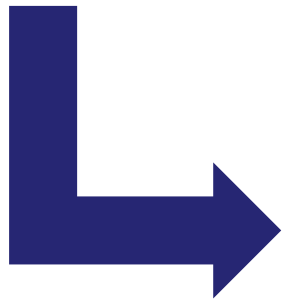


Países Associados (artigo 16º, regulamento Horizonte Europa)

1. Albânia
2. Arménia
3. Bósnia Herzegovina
4. Canadá (Pilar 2, incluindo parcerias)
5. Ilhas Faroé
6. Geórgia
7. Islândia
8. Israel (Exceção territórios ocupados – Ver EU restrictive measures → <https://www.sanctionsmap.eu>)
9. Kosovo
10. Moldávia
11. Montenegro
12. Nova Zelândia (Pilar 2, incluindo parcerias)
13. Macedónia do Norte
14. Noruega
15. Servia
16. Tunísia
17. Turquia
18. Ucrânia
19. Reino Unido (Exceção Fundo EIC)

Cooperação Internacional – Caso Específicos

- Restrictions on participation in Innovation Actions - China
- Restrictions for the protection of European communication networks - “high-risk suppliers”
- Restrictions on participation or control



Ownership control assessment

- OWNERSHIP CONTROL DECLARATION
- GUARANTEES

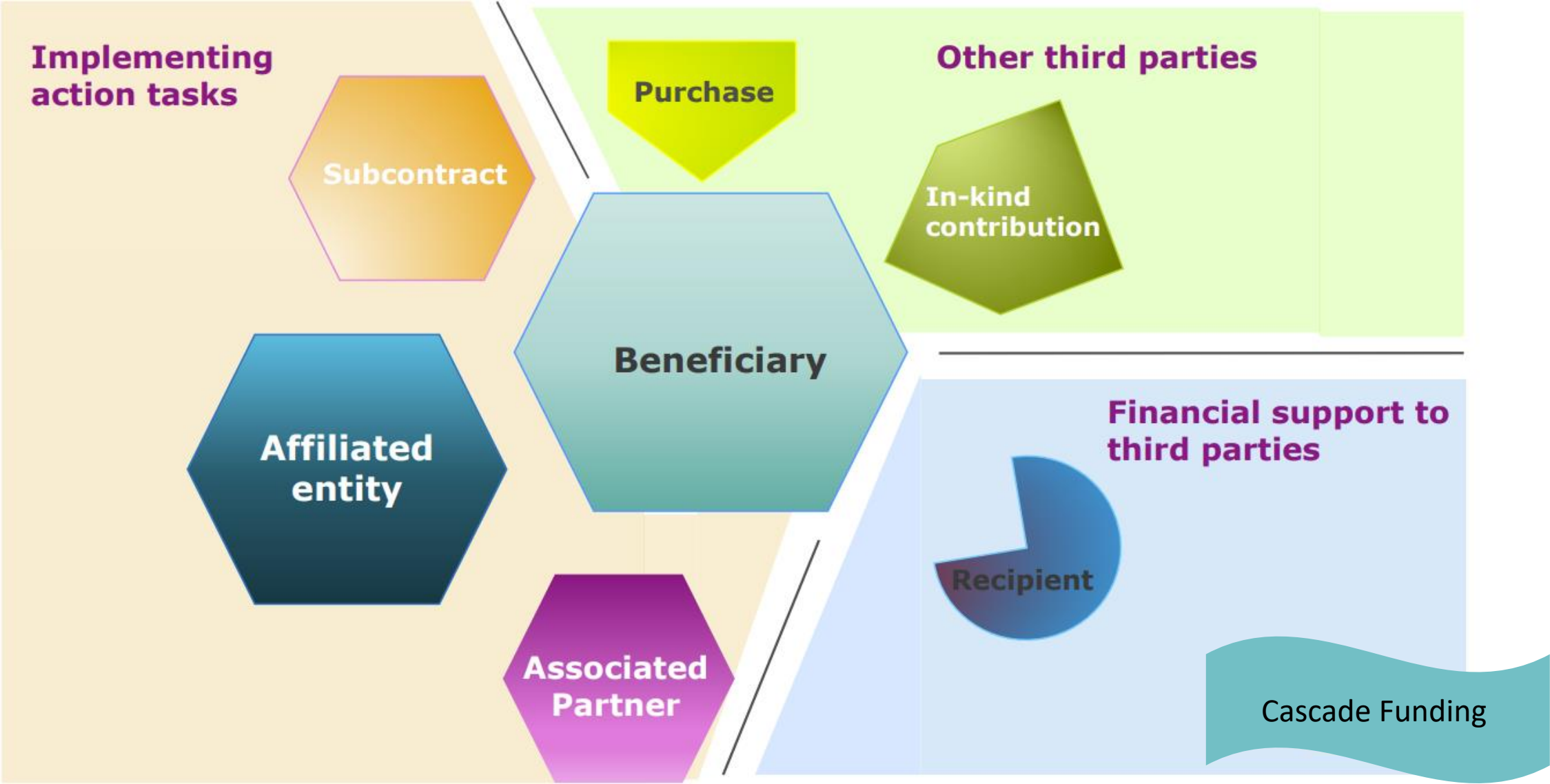
https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/guidance-participation-in-dep-he-edf-cef-dig-restricted-calls_dep-he-edf-cef-dig_en.pdf

Cooperação Internacional – Caso Específicos

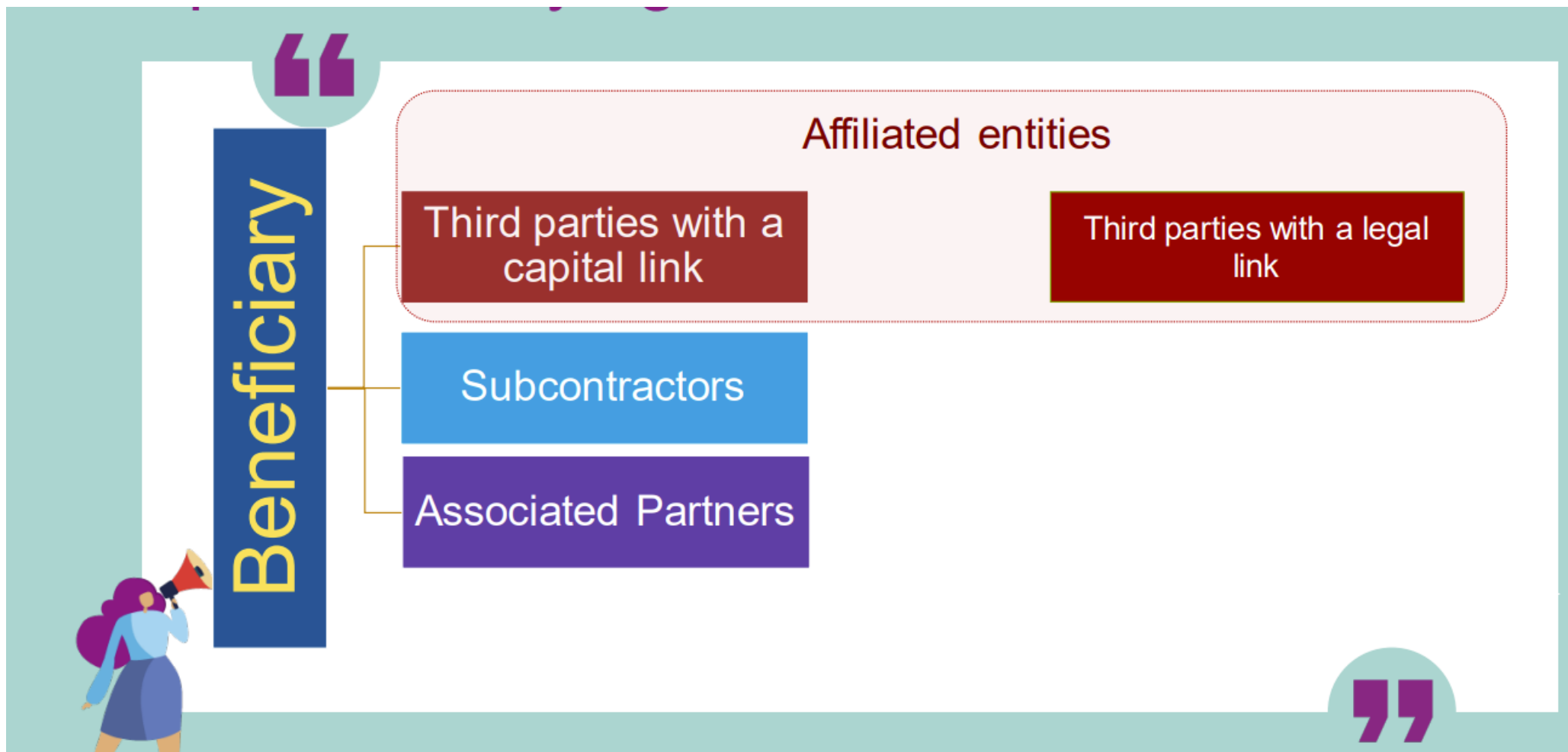
- EU restrictive measures - <https://www.sanctionsmap.eu>
- Legal entities established in Russia, Belarus, or in non-government controlled territories of Ukraine
- Measures for the protection of the Union budget against breaches of the principles of the rule of law in Hungary — **Council Implementing Decision (EU) 2022/2506**, as of 16 December 2022

Third parties

Third parties no Horizonte Europa



Third parties desenvolvendo trabalho para a ação



Outras *Third parties*

In-kind contributions free of charge – Artigo 9.2

- Excepção para o Horizonte Europa
- Declarados na respetiva categoria de custos

In-kind contributions against payment

- Não existe artigo específico
 - Pessoal – Seconded persons
 - Outros custos – Purchase costs

Aspetos financeiros e orçamentação

AGA – Annotated Grant Agreement

<u>General > Article 6 – Eligible costs/contributions</u>	25
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<u>General > Article 6.2.A.2, A3 Natural persons with direct contract and seconded persons</u>	42
<u>General > Article 6.2.A.4 SME owners and natural person beneficiaries</u>	46
<u>General > Article 6.2.A.5 Volunteers</u>	48
<u>General > Article 6.2.A.X Other personnel costs</u>	50
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<u>General > Article 6.2.C.3 Other goods, works and services</u>	70
<u>General > Article 6.2.D Other cost categories</u>	73

Formas de financiamento

Custos reais

Custos unitários

Lump Sum

Flat rate

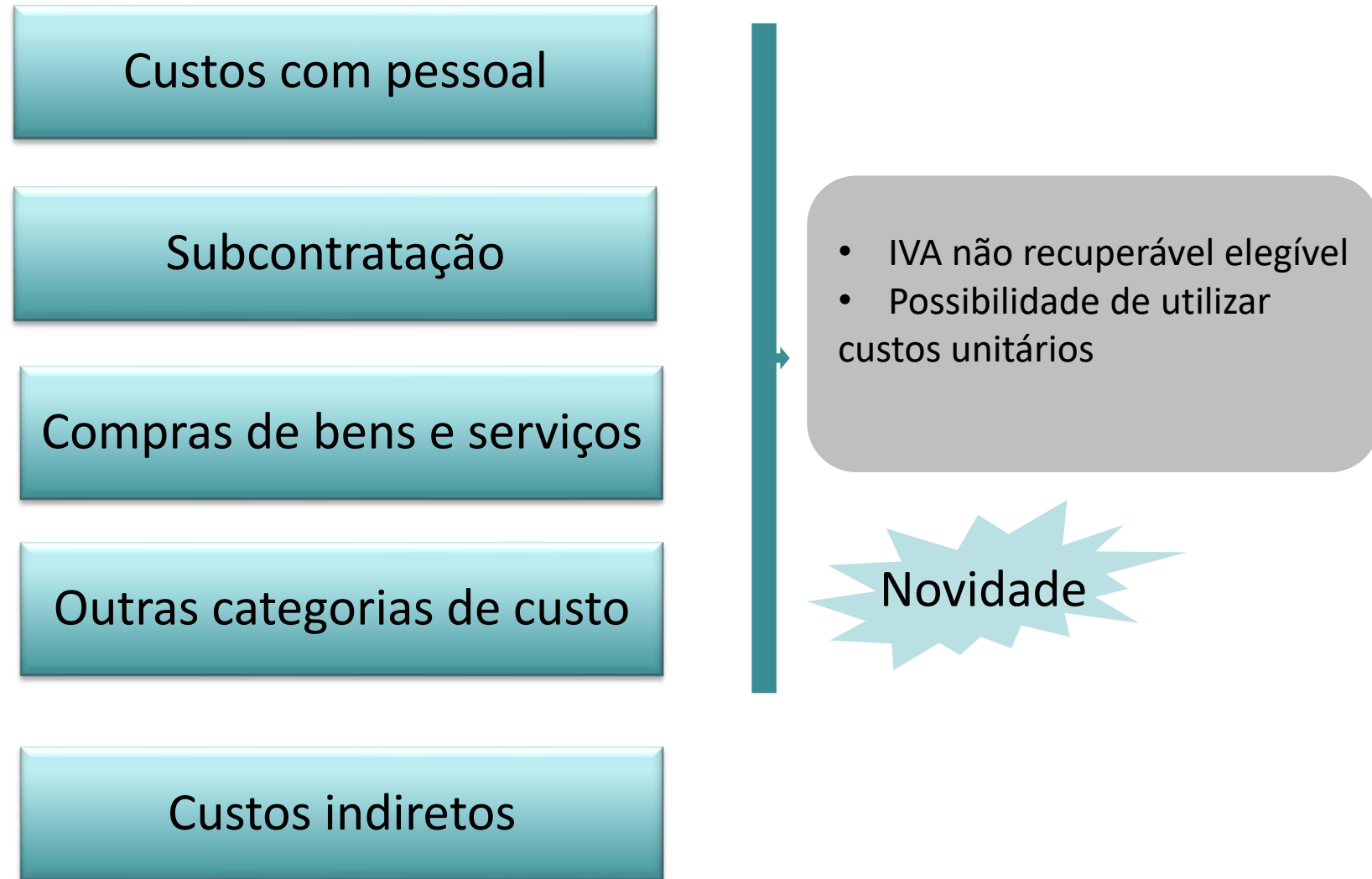
Outras formas de financiamento:

- Reimbursable advance
- Equity/Blended Finance
- Prémios

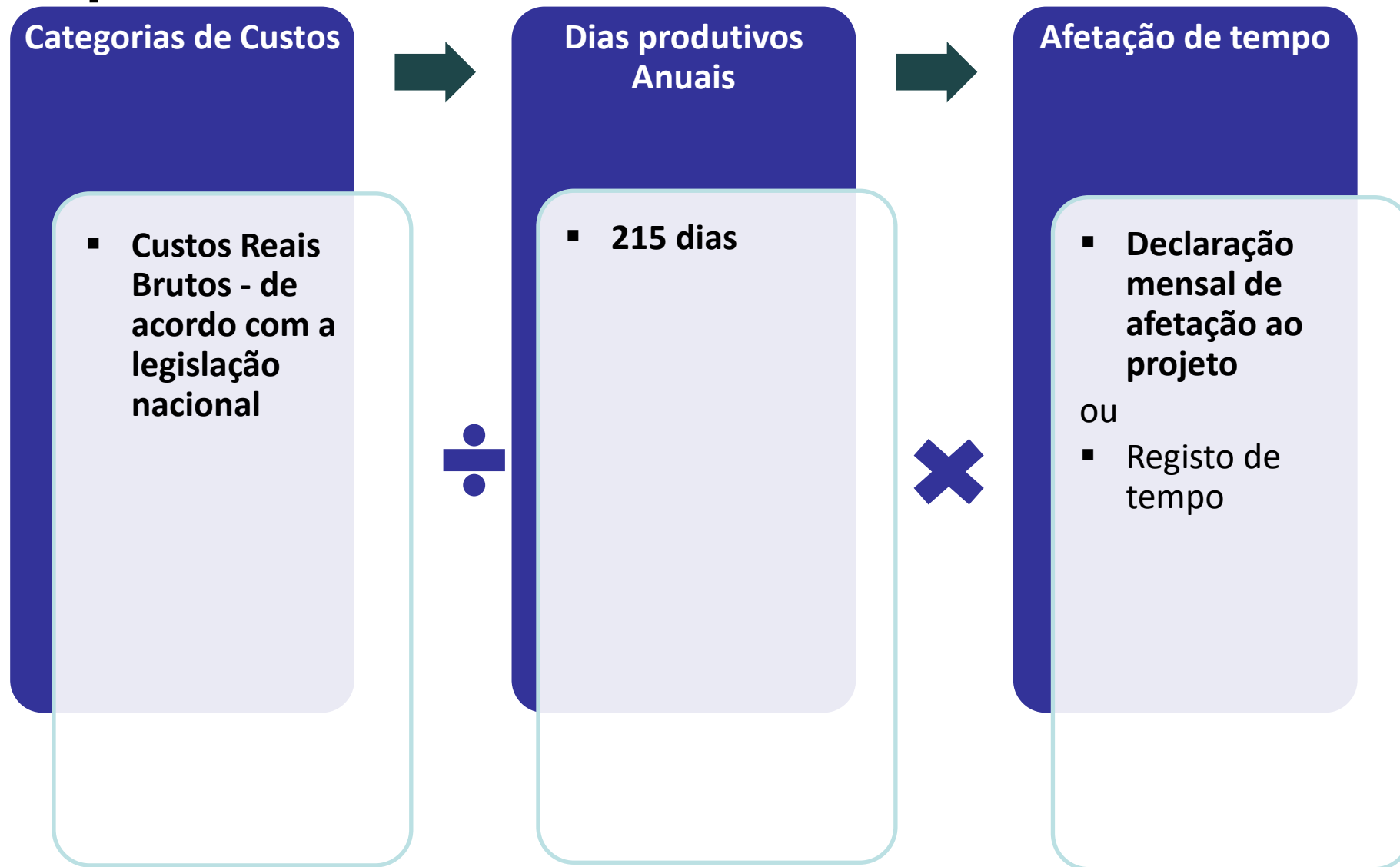


WP 2023/24
+ 220 tópicos

Categorias de Custo



Custos com pessoal



B. Subcontracting

C. Purchase costs

- Travel and subsistence (custos reais)
- Equipment → Depreciação
- Other goods, works and services (todos os outros custos)

D. Other cost categories

- **D.1 Financial support to third parties**
- **D.2 Internally invoiced goods and services (unit costs - usual accounting practice)**
- D.3 Transnational access to research

Reporte financeiro e auditoria

Processo de reporte → Base legal

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Anexo 4



Racional:

EU Grants: CFS: V1.0 – 20.12.2021

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).)

EU Audits

Indicative Audit Programme (IAP)

EU Funding Programmes 2021-2027

Processo de reporte financeiro do Horizonte Europa → Anexo 4

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

EU Grants: HE MGA — Multi & Mono: V1.1 – 15.04.2022

ANNEX 4

MODEL FOR THE FINANCIAL STATEMENTS

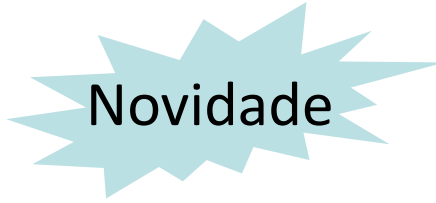
ANNEX 4 HORIZON EUROPE MGA — MULTI • MONO

FINANCIAL STATEMENT FOR [PARTICIPANT NAME] FOR REPORTING PERIOD [NUMBER]

Form of funding	Eligible ¹ costs (per budget category)														EU contribution ²				Revenue		
	Direct costs														Indirect costs	Total costs	EU contribution to eligible costs			Total requested EU contribution	Income generated by the action
	A. Personnel costs		B. Subcontracting costs	C. Purchase costs			D. Other cost categories						E. Indirect costs ³	Funding rate % ⁴	Maximum EU contribution ⁴		Requested EU contribution				
	A.1 Employer (or equivalent)	A.4 SME owner and/or natural person beneficiary	B. Subcontracting	C.1 Travel and subsistence	C.2 Equipment	C.3 Other goods, works and services	/ D.1 Financial support to third parties	D.2 Internally incurred goods and services	/ D.3 Transnational access to research infrastructure unit costs	/ D.4 Virtual access to research infrastructure unit costs	[OPTION for HE PCFP/FPF] D.5 PCFP/FPF procurement unit costs	[OPTION for Eurostars Programme: Capital Assistance] D.6 Eurostars Capital staff mobility unit costs	[OPTION for NEERC Grants] D.7 ERC additional funding (subcontracting, FSTs and internally incurred goods and services)	[OPTION for NEERC Grants] D.8 ERC additional funding	E. Indirect costs						
	A.2 Natural person under direct contract	A.3 Seconded person																			
	Actual costs	Unit costs (usual accounting practice)	Unit costs ⁵	Actual costs	Actual costs	Actual costs	Actual costs	/ Actual costs	Unit costs (usual accounting practice)	/ Unit costs ⁵	/ Unit costs ⁵	/ Actual costs	/ Unit costs ⁵	/ Actual costs	/ Actual costs	Flat-rate costs ⁶					
	a1	a2	a3	b	c1	c2	c3	/ d1a	d2	/ d3	/ d4	/ d5	/ d6	/ d7	/ d8	$\frac{a}{b} = \frac{0,25 \times (a1 + a2 + a3) + a4 + a1 + a2 + a3}{a4 + a5 + a6 + a7 + a8}$	f = a+b+c+d+e	g = f*U%	h	m	n
EE – [short name beneficiary/affiliated entity]																					



Racional do reporte financeiro - Certificado de demonstrações financeiras (CFS)



Novidade

- Certificado de Demonstrações Financeiras → Para contribuição CE $\geq$ a **430.000€**
- Aplica-se a todo o projeto (única submissão)
- Não se aplica a projetos que utilizam *lump sum*
- Para entidades classificadas como “baixo risco” e que passaram o SPA o *threshold* aumenta para 750.000€

Como fazer o *record keeping* (procedimentos CFS/auditoria ex-post)

CUSTOS COM PESSOAL

CFS

- salary slips
- **employment contracts**
- time records/time sheets →
Declaration of days worked on a project
- **proofs of payment** and relevant accounting documents (personnel accounts, bank statements , invoices, receipts, etc)



Indicative Audit programme

- Vouch the costs claimed to the employment contracts, individual payroll/salary slip and bank statements showing amounts paid.
- Review internal guidelines and time recording procedures and perform interviews or If the participant uses the template for time declarations available on Funding & Tenders Portal Reference
- **Verify that the actual personnel costs used for the calculation of the daily rate were recorded:**

Analise e conclusões do CFS

For **personnel costs**:

- personnel costs have been charged and paid in respect of the **actual time devoted (including correct conversion to day-equivalents)**
- personnel costs (and the daily rate, if applicable) were calculated on the **basis of gross salary, wages or fees**
- the work was carried out **during the period of implementation** of the action
- the personnel costs are **not covered by another EU grant**
- for in-house consultants and seconded personnel: the conditions set out in the Grant Agreement are met (i.e. that the person works under conditions **similar to those of an employee**, that the result of the work carried out belongs to the participant (unless agreed otherwise), and that the **costs are not significantly different from those for personnel performing similar tasks under an employment contract**).

Como fazer o *record keeping* (procedimentos CFS/auditoria ex-post)

SUBCONTRATAÇÃO

CFS

- calls for tender (if any)
- received tenders (if any)
- justification for the choice of subcontractor
- Invoices, proofs of payment and relevant accounting documents



Indicative Audit programme

- Verify for the sample that the subcontracts have been awarded in line with the internal procedures/usual practices and ensured market price and no conflict of interests.
- Verify for the sample whether the costs declared in the financial statements fulfil the general eligibility requirements set out in the Grant Agreement.

Analise e conclusões do CFS

for **subcontracting**:

- the subcontracting complies with **best value for money (or lowest price)**
- subcontracting **was necessary to implement the action** and foresee on annex 1
- the subcontracting is supported by accounting documents in accordance with **national accounting law**
- public bodies have complied with the **national rules on public procurement**.

Como fazer o *record keeping* (procedimentos CFS)

for **travel and subsistence costs**:

- transport invoices and tickets (— only for actual costs)
- proofs of payment and relevant accounting documents (— only for actual costs)
- other documents (proofs of attendance such as minutes of meetings, reports, etc)

for **equipment costs**:

- Invoices
- delivery slips / certificates of first use
- proofs of payment and relevant accounting documents
- depreciation method of calculation

for costs of **other goods and services**:

- Invoices
- proofs of payment and relevant accounting documents

Analise e conclusões do CFS

for **travel 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.

Analise e conclusões do CFS

for equipment:

- the equipment is purchased, rented or leased at **normal market prices**
- public bodies have complied with the **national rules on public procurement**
- the equipment is written off, **depreciation has been calculated according to the applicable tax** and accounting rules and **only the portion of the depreciation corresponding to the duration of the action has been declared** (except if the Grant Agreement allows for full purchase costs)
- the **costs are not covered by another EU grant** (see below ineligible costs).

Reporte financeiro - Documentação de apoio

F&T Portal → How to Participate → Reference Documents → Templates and Forms → Project reporting templates

SEARCH FUNDING & TENDERS

HOW TO PARTICIPATE

PROJECTS & RESULTS

WORK AS AN EXPERT

SUPPORT

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

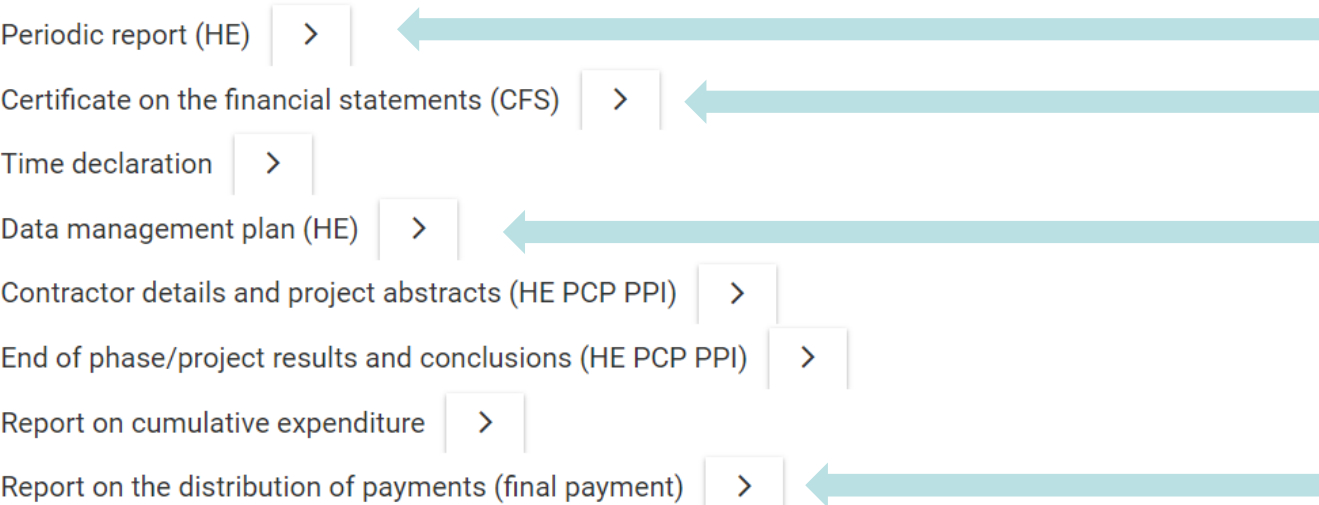
Data management plan (HE)

Contractor details and project abstracts (HE PCP PPI)

End of phase/project results and conclusions (HE PCP PPI)

Report on cumulative expenditure

Report on the distribution of payments (final payment)



Links úteis

- Grant Agreement (incluindo anexos)

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/agr-contr/general-mga_horizon-euratom_en.pdf

- Annotated Grant Agreement

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf

- Certificate for Financial Statements

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/temp-form/report/cfs_en.docx

- Indicative Audit programme

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/indicative-audit-programme_en.pdf

- General annexes

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/wp-call/2023-2024/wp-13-general-annexes_horizon-2023-2024_en.pdf

- List of Participating Countries in Horizon Europe

https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/list-3rd-country-participation_horizon-euratom_en.pdf

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