

Thursday 21 November 2013

P7\_TA(2013)0500

## Rules for the participation and dissemination in Horizon 2020 \*\*\*I

**European Parliament legislative resolution of 21 November 2013 on the proposal for a 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)’ (COM(2011)0810 — C7-0465/2011 — 2011/0399(COD))**

**(Ordinary legislative procedure: first reading)**

(2016/C 436/54)

*The European Parliament,*

- having regard to the Commission proposal to Parliament and the Council (COM(2011)0810),
  - having regard to Article 294(2) and Articles 173 and 183 and the second paragraph of Article 188 of the Treaty on the Functioning of the European Union, pursuant to which the Commission submitted the proposal to Parliament (C7-0465/2011),
  - having regard to Article 294(3) of the Treaty on the Functioning of the European Union,
  - having regard to the opinion of the Court of Auditors of 19 July 2012 <sup>(1)</sup>,
  - having regard to the opinion of the European Economic and Social Committee of 28 March 2012 <sup>(2)</sup>,
  - having regard to the undertaking given by the Council representative by letter of 12 September 2013 to approve Parliament’s position, in accordance with Article 294(4) of the Treaty on the Functioning of the European Union,
  - having regard to Rule 55 of its Rules of Procedure,
  - having regard to the report of the Committee on Industry, Research and Energy and the opinions of the Committee on Foreign Affairs, Committee on Development and the Committee on Budgets (A7-0428/2012),
1. Adopts its position at first reading hereinafter set out;
  2. Takes note of the Commission statements annexed to this resolution;
  3. Calls on the Commission to refer the matter to Parliament again if it intends to amend its proposal substantially or replace it with another text;
  4. Instructs its President to forward its position to the Council, the Commission and the national parliaments.

## P7\_TC1-COD(2011)0399

**Position of the European Parliament adopted at first reading on 21 November 2013 with a view to the adoption of Regulation (EU) No .../2013 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 repealing Regulation (EC) No 1906/2006**

*(As an agreement was reached between Parliament and Council, Parliament’s position corresponds to the final legislative act, Regulation (EU) No 1290/2013.)*

<sup>(1)</sup> OJ C 318, 20.10.2012, p. 1.

<sup>(2)</sup> OJ C 181, 21.6.2012, p. 111.

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## ANNEX TO THE LEGISLATIVE RESOLUTION

## STATEMENTS BY THE COMMISSION

**Statement on direct costing for large research infrastructures**

In response to the demands from stakeholders, the Commission is committed to clarify the issue of direct costing of large research infrastructures along the lines described in this declaration.

The guidance on direct costing for large research infrastructures in Horizon 2020 will apply to the costs of large research infrastructures with a total value of at least EUR 20 million for a given beneficiary, calculated as the sum of the historical asset values of the individual research infrastructures as they appear in the last closed Balance Sheet of that beneficiary before the date of the signature of the grant agreement, or as determined on the basis of the rental and leasing costs of the research infrastructures.

Below this threshold, the guidance on direct costing for large research infrastructures in Horizon 2020 will not apply. Individual cost items may be declared as eligible direct costs in accordance with the applicable provisions of the grant agreement.

Generally, it will be possible to claim as direct costs all costs that both: fulfil the general eligibility criteria and are directly linked to the implementation of the action and can therefore be attributed directly to it.

For a large research infrastructure that is used for a project, this will typically be the case for the capitalised costs and for the operating costs.

'Capitalised costs' will be costs incurred to set up and/or renew the large research infrastructure, as well as some costs of specific repair and maintenance of the large research infrastructure together with parts or essential integral components.

'Operating costs' will be costs which the beneficiary incurs specifically for running the large research infrastructure.

By contrast, some costs could typically not be declared as direct costs, but would be deemed reimbursed through the flat-rate for indirect costs, e.g. rental, lease or depreciation costs of administrative buildings and headquarters.

Where costs have been caused only in part by the activities of the project, only the part which is directly measured to the project can be declared.

For this purpose, the measurement system of the beneficiary must provide for an accurate quantification of the actual true value of the cost for the project (i.e. showing the real consumption and/or use for the project). This will be the case, if measurement is obtained from the invoice of the supplier.

The measurement of the cost is generally associated with the time used for the project, which must correspond to the actual hours/days/months of use of the research infrastructure for the project. The total number of productive hours/days/months must correspond to the full potential of use (full capacity) of the research infrastructure. The calculation of the full capacity will include any time during which the research infrastructure is usable but not used. However, the calculation of the full capacity will take due account of real constraints such as the opening hours of the entity, repair and maintenance time (including calibrating and testing).

If a cost can be directly measured to the research infrastructure but not directly to the project, because of technical constraints, an acceptable alternative will be measurement of these costs by means of units of actual usage relevant for the project, supported by accurate technical specifications and actual data, and determined on the basis of the beneficiary's analytical cost accounting system.

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The costs and their direct measurement to the project must be supported by appropriate supporting documents allowing for a sufficient audit trail.

The beneficiary may prove the direct link through persuasive alternative evidence.

The Commission services will recommend best practices for direct measurement and supporting documents (e.g.: for capitalised costs: accounting statements accompanied by depreciation policy of the beneficiary as part of its usual accounting principles, showing calculation of the potential use and of the economic life of the asset, and evidence of its actual use for the project; for operating costs: specific explicitly labelled invoice related to the large research infrastructure, contract, project time, etc.).

Upon request of a beneficiary with large research infrastructures, and taking into account the resources available and the cost-effectiveness principle, the Commission is prepared to carry out an ex-ante assessment of the direct costing methodology of the beneficiary in a simple and transparent manner, to ensure legal certainty. These ex-ante assessments will be taken into full account during ex-post audits.

In addition, the Commission will establish a group consisting of representatives of relevant stakeholder organizations, to evaluate the use of the guidance.

The Commission confirms that it will promptly adopt guidance on direct costing for large research infrastructures, once Horizon 2020 regulations have been adopted.

**Statement on the guidelines on the criteria to implement the 'bonus'**

Regarding additional remuneration, it is the intention of the Commission to, without delay, issue guidelines on the criteria for its implementation after the adoption of the Horizon 2020 Rules for Participation and Dissemination.

**Statement on the Fast track to Innovation**

The Commission intends to provide appropriate visibility among the research and innovation community for the FTI through awareness-raising and communication activities preceding the pilot call in 2015.

The Commission does not intend to limit the duration of FTI actions ex-ante. Factors such as time sensitivity and the international competitive situation shall be taken into sufficient account when evaluating the 'impact' of a proposal, to allow for flexibility according to the various specificities within different fields of applied research.

In addition to the in-depth assessment carried out within the interim evaluation of Horizon 2020, the FTI pilot will be subject to a continuous monitoring of all practicalities related to the submission, evaluation, selection and budgeting of proposals under the FTI Call, starting from the first cut-off date in 2015.

To allow for the pilot to be effective and to make sure a proper evaluation can be conducted, this could necessitate supporting up to a hundred projects.

**Statement regarding Articles 3 and 4**

It is the intention of the Commission to include references to national law in the grant agreement regarding public access to documents and confidentiality, in view of finding an appropriate balance between the different interests.

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**Statement on Article 28**

(option of a 100 % reimbursement rate for non-profit legal entities for innovation actions):

The Commission notes that even non-profit entities may carry out economic activities which are close to market and whose subsidiation may create distortions in the internal market. Therefore, the Commission will assess ex-ante if eligible activities are of an economic nature, if cross-subsidiation of economic activities is effectively prevented, and if the funding rate for economic eligible activities has negative effects on competition in the internal market which are not outbalanced by its positive effects.

**Statement on Article 42**

It is the intention of the Commission to lay down time limits in the model grant agreement regarding the protection of results, taking into account the FP7 time limits.

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