

## ELIGIBILITY CRITERIA ON EXPENSES IN EUROPEAN PROJECTS - H2020

### ELEGIBILITY AND JUSTIFICATION

As general criteria, are considered eligible expenses those ones which are necessary and directly related with the development of the Project. They must fulfill the following conditions:

- ✓ Be real;
- ✓ Must be executed by a member of the UB research group;
- ✓ Foreseen in the budget (Annex 2);
- ✓ Be registered in UB/FBG financial accounts following the national accounting rule and the internal policy of the institution.
- ✓ Be directly related with the development of the tasks detailed in the Annex 1 – *Description of Action (DoA)*, be executed during the duration of the project, and be a need for getting the aims of the project.
- ✓ Be reasonable and fulfil the principle of economy, efficiency and effectiveness.

### GENERAL ASPECTS TO BE CONSIDERED

- In the H2020 framework program, the eligibility criteria of the expenses have a determinative idea: they must be necessary and essential for the development of the project. This means that a kind of expense (even it seems strange) could be eligible in one particular project but not in other or in the majority of them. For the reasons, it is essential that all the important expenses for the project are well identified and detailed in the Annex 1 (DoA), and in case of any doubt do not hesitate to check it with OPIR department.
- All the expenses must be supported with the original invoice whose must contain the amount of the expenses and the corresponding taxes. The billing address of the invoice must be addressed to Fundació Bosch i Gimpera, including the official addressed and the VAT number, which will allow the institution to recover the VAT avoiding in this way to charge this ineligible cost at the project.  
Moreover, the credit card proof of payments are NOT valid, this means that they are not enough for justifying the expenses in the project.
- For all the projects are compulsory to hand in reports to the EC, scientific as well as financial. The financial report is prepared by OPIR department, however, it is essential the support of the research group since it is who well knows about the expenses executed.

### STAFF RECRUITMENT

It will be eligible the recruitment of researchers and technicians if they are directly related with the execution and development of the project. Therefore, it will be eligible to recruit Postdocs, PhD Students even technicians, provided that:

- ✓ Foreseen in the Annex 1 (Description of Action) and in the budget of the project;
- ✓ Be coherent with the total amount of P/M assigned to UB;
- ✓ The category detailed in the Annex 1 is respected. Only a change of category will be possible if there is a technical and scientific justification of it.

During the recruitment, the selected candidate must take into account the following:

- The duration of the project and the duration of the labour contract, as it is foreseen in the budget;
- The timing of the WP's that he/she will participate: the labour contract will not be able to start even finish neither before nor after the beginning and the end of the WP's.
- The recruitment procedure detailed in the Article 32 of the Grant Agreement must be fulfilled.

#### ARTICLE 32 — RECRUITMENT AND WORKING CONDITIONS FOR RESEARCHERS

32.1 - Obligation to take measures to implement the European Charter for Researchers and Code of Conduct for the Recruitment of Researchers.

The beneficiaries must take all measures to implement the principles set out in the Commission Recommendation on the European Charter for Researchers and the Code of Conduct for the Recruitment of Researchers 48, in particular regarding:

- working conditions;
- transparent recruitment processes based on merit, and
- career development.

The beneficiaries must ensure that researchers and third parties involved in the action are aware of them.

If in a project is necessary a new staff recruitment, it must be done through an open, public and transparent recruitment procedure. It will be compulsory to publish a job call in any international access online platform (p.e. Euraxess Job Portal).

#### TRAVEL COSTS

In this category, there are included travel, accommodation and substances costs.

Only will be eligible the travel costs of the members of the research team that contribute directly to the project. If the traveller is an external member of the group (experts, invited researchers), he/she must appear in the Annex 1 (*Description of Action*) or the PI of the project will have to explain the essential need that this person participates with the action justifying it through a detailed explanation letter. In this last case, the eligibility of the expense will depend on the approval of the EC.

For incurring in any expense in travel costs, the following considerations must be taken into account:

- ✓ It must be provided evidence of the relationship with the project. In case of a project meeting, it must be provided the agenda and the minutes of the meetings in which appear the date, place, participants and purpose of the meeting. Exceptionally, if it's a working meeting without agenda

the evidence of the relationship with the project will have to be provided through e-mails in which also appear the date, place participants and purpose of the meeting.

- ✓ Travel costs due to the attendance to congresses, conferences, workshop, etc., only will be eligible if the traveller is going to present results from the project and the program of the event in which appears the name of the speaker and the acronym of the project will be needed.
- ✓ The travel costs will be strictly limited to the minimum duration needed for the action of the project.
- ✓ Taking a taxi will be restricted to specific occasions or if there is not a transport alternative.
- ✓ Health insurances costs only will be eligible if the destination is a country where there is not an agreement with the Spanish Social Security.

### **Transport and Accomodation**

Two options:

- a) Book and buy through the authorizes Travel Agencies (see below *\*List of authorized travel agencies, contacts and procedure*)
- b) The person, who is going to travel, can book and buy directly the transport and accommodation. In this case, **it is important that the billing address of invoices (transport & accommodation) is Fundació Bosch i Gimpera.**

### **Subsistence costs:**

There is a difference between:

- ✓ **FBG staff:** the reimbursement of subsistence costs, as general rule, will be through tickets. However, if necessary there is also the option to ask for *per diem*.
- ✓ **UB , ICREA and external researchers:** the reimbursement of substances costs will be through tickets and/or invoices.

## **PURCHASE OF GOODS AND SERVICES**

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In this category, there are included the following items:

- ✓ **Consumables:** in general, they are consumable laboratory material.  
**They're NOT eligible, the following:**
  - Office material,
  - Photocopies,
  - Phone or mobile phone costs,
  - Books,
  - Magazines' subscriptions, membership fees to associations, and similar.
- ✓ **Equipment:** The aim of H2020 projects is not to purchase equipment. However, only of a purchase of equipment will be eligible if it is completely necessary for the project and it appears

detailed and explained in the budget of the project (Annex 2). In this case, it will be only eligible to the project the proportional part of the depreciation cost according to the duration of the project and the % of dedication of this equipment to the project. This % of dedication must be provable.

- ✓ **Other direct costs:** publications, posters, editions, expenses due to the participation to conferences and workshops or due to the organization of them (registrations, caterings, rental of rooms...), translation or transcription services, audit costs, etc.

The expenses related to the purchase of equipment, publications and poster only will be eligible if there is explicit publicity that the action is funded by EU. In case of equipment, it will have to contain, in any visible part of it, a label with the EU logo and the following text:

*"This [infrastructure][equipment] [insert type of result] is part of a project that has received funding from the European Union's Horizon 2020 research and innovation programme under grant agreement No [number]."*

Regarding publications and posters, the publicity will be in the acknowledgements together with the EU logo (if it is possible):

*"This project has received funding from the [European Union's Horizon 2020 research and innovation programme][Euratom research and training programme 2014-2020] under grant agreement No [Number]."*

### IMPORTANT:

According to Article 10 – *Purchase of goods, works or services* del *Grant Agreement*, for any expense in the project the **best value for money** principle must be provable.

Both, FBG and UB are subject to *Llei 9/2017 de Contractes del Sector Públic*, for this reason **all the purchases under 50.000€ (VAT excluded) require a justification report of the need of each purchase.**

The purchases, whose total amounts (VAT excluded) are between 3.000€ and 50.000€, will be also required to hand in 3 offers from different suppliers. From 50.000€ per supplier and year, it will be necessary to start a contracting procedure.

## SUBCONTRACTING

### ARTICLE 8 — RESOURCES TO IMPLEMENT THE ACTION — THIRD PARTIES INVOLVED IN THE ACTION

The beneficiaries must normally have the technical and financial resources needed to carry out the action themselves.  
(...)

As an exception, beneficiaries may purchase goods, works or services (see Article 10), use in-kind contributions provided by third parties (see Articles 11 and 12) or call upon subcontractors or linked third parties to carry out work under the action (see Articles 13 and 14) and declare these costs for the action.

For the European Commission, subcontracting are all those tasks of the project detailed in Annex 1 which cannot be executed by any of the beneficiaries of the project (partners). In non case, the principal and fundamental tasks of the project could be subcontracted. In case of subcontracting, the execution and results are UB's responsibilities, no of the subcontracted part.

A subcontracting expense will be eligible if:

- ✓ It's foreseen and detailed on Annex 1 (DoA), where there will be a description of the subcontracted tasks and the estimated cost, as well as on the approved budget (Annex 2), where there will be the total amount assigned for this action;
- ✓ It fulfils the regulation sets in "**Ley de Contratos del Sector Público**";
- ✓ It fulfils with the "**best value for money**" principle.

Once the supplier for the subcontracting is chosen, it will be compulsory to sign a contract between the parts in which there will be detailed the following items:

- ✓ The tasks to be done;
- ✓ The delivery schedule of tasks
- ✓ The total cost for the action
- ✓ The schedule of invoicing and payments.

The contract will have also to contain the obligations of the subcontracted part in relation with:

- ✓ Avoiding conflict of interest;
- ✓ Preserving the confidentiality;
- ✓ Promoting the action and advertise the UE funding
- ✓ Liability for damages;

Finally, the document must specify that the EC keeps the right to audit and/or to check the subcontracted part.

## OPEN ACCESS

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It is compulsory that the beneficiaries deposit in a open data repository the scientific publications as a results of the EU funded research (Article 29 of the Annotated Model Grant Agreement). UB has a digital Open Access repository where it is possible to keep the copies of the publications (for further information check the following link: <https://crai.ub.edu/es/que-ofrece-el-crai/acceso-abierto-UB/politicas>).

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*This document is only for information; therefore, the eligibility of the expenses is on the researchers' responsibility according to each call.*