Vademecum per il calcolo dei costi del personale per progetti Horizon Europe

Regole e modalità di calcolo dei costi del personale per progetti Horizon Europe per i quali è richiesta la rendicontazione dei costi effettivi ("Action Grant Budget-Based")

SAPIENZA
UNIVERSITÀ DI ROMA

ASUR - Area Supporto alla Ricerca
Ufficio Supporto alla ricerca internazionale
Novembre 2024

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Introduzione

Le regole e le modalità di calcolo dei costi del personale coinvolto in progetti Horizon Europe per i quali è richiesta la rendicontazione dei costi effettivi sono stabilite dai seguenti documenti:

- **General Model Grant Agreement** (General MGA), ovvero il modello del contratto di sovvenzione per gli "EU action grants", nella sua versione che prevede l'erogazione del contributo sulla base dei costi effettivi eleggibili sostenuti dai beneficiari per la realizzazione di un progetto;
- **Annotated Grant Agreement (AGA)** degli EU Grants, ovvero la guida finalizzata a supportare i beneficiari e a chiarire i vari e molteplici aspetti interpretativi del contratto di sovvenzione per i progetti finanziati dai programmi europei.

Il **costo del personale** deve essere calcolato, **per ciascuna unità di personale e con riferimento all'intera durata del periodo di rendicontazione**, moltiplicando le seguenti variabili:

- **il numero di "giorni equivalenti" (day-equivalents) dedicati al progetto**
- **il costo effettivo giornaliero (daily rate).**

Personnel costs (Costo del personale) = Day-equivalents (Numero di giorni equivalenti dedicati al progetto) × Daily rate (Costo giornaliero)

I. Numero di giorni equivalenti dedicati al progetto

Il numero dei giorni equivalenti dedicati al progetto, per ciascuna unità di personale coinvolta, si ricava:

- **sommando il tempo produttivo in ore effettivamente dedicato al progetto** durante l'intera durata del periodo di rendicontazione, così come è stato registrato sull'applicativo **"U-Web InTime – Integrated Timesheet**";
- **applicando il metodo di conversione** delle ore in giorni equivalenti per il quale **n. 8 ore corrispondono a n. 1 giorno equivalente**, come stabilito con Delibera del Senato Accademico n. 207/2022 del 13.09.2022. Nel caso il numero derivante dalla conversione delle ore in giorni equivalenti sia un decimale, dovrà essere arrotondato per eccesso o per difetto alla mezza giornata più vicina (per esempio: 17,76 = 18 giorni; 17,74 = 17,5 giorni).

Ai fini del computo dei giorni equivalenti al progetto si ricorda che:

- L'utilizzo dell'applicativo "U-Web InTime – Integrated Timesheet" quale sistema di registrazione del tempo produttivo su base oraria è obbligatorio per i progetti Horizon Europe, ai sensi della Delibera del Senato Accademico n. 207/2022 del 13.09.2022;

- Il numero di ore registrate sull'applicativo "U-Web InTime – Integrated Timesheet" con riferimento a progetti finanziati direttamente o indirettamente dalla Commissione Europea[1] non potrà in ogni caso essere superiore a n. **1.720 ore** (ovvero n. 215 "giorni equivalenti") su base annua.
- Una recente interpretazione fornita dalla Commissione ha specificato che il limite di 215 giorni (1720 ore) deve essere rispettato anche con riferimento ai periodi infrannuali. Ad esempio, se il reporting period inizia il 1 Gennaio 2024 e termina il 30 giugno 2025, non possono essere oggetto di rendicontazione più di 1720 ore nel 2024 e 1720/12*6= 860 ore nel periodo 1 gennaio 2025 – 30 giugno 2025.

Ai fini della registrazione del tempo produttivo sull'applicativo "U-Web InTime – Integrated Timesheet", si prega di consultare il Manuale allegato. In particolare, si ricorda che:

- Nel caso di progetti Horizon Europe per i quali è richiesto, in sede di rendicontazione, di specificare il tempo produttivo per ciascun Work Package (WP), le ore di ciascuna unità di personale registrate sull'applicativo "U-Web InTime – Integrated Timesheet" dedicate al progetto dovranno essere **ripartite per Work Package**, specificando quali ore sono state dedicate a ciascun WP;
- I professori e le professoresse di ruolo sono tenuti, ai sensi dell'art.6, comma 2, della LEGGE 30 dicembre 2010, n. 240, a riservare annualmente a compiti didattici e di servizio agli studenti, inclusi l'orientamento e il tutorato, nonchè ad attività di verifica dell'apprendimento **non meno di 350 ore in regime di tempo pieno** e **non meno di 250 ore in regime di tempo definito[2];**
- I ricercatori e le ricercatrici di ruolo sono tenuti, ai sensi dell'art.6, comma 3, della LEGGE 30 dicembre 2010, n. 240, a riservare annualmente a compiti di didattica integrativa e di servizio agli studenti, inclusi l'orientamento e il tutorato, nonché ad attività di verifica dell'apprendimento, **fino ad un massimo di 350 ore in regime di tempo pieno e fino ad un massimo di 200 ore in regime di tempo definito[3].**

II. Costo giornaliero

Il **costo giornaliero** deve essere calcolato, per ciascuna unità di personale, dividendo:

- al numeratore, il **costo effettivo lordo**, riferito all'intera durata del periodo di rendicontazione;
- al denominatore, il **numero massimo di giorni equivalenti** dichiarabili nel periodo di rendicontazione.

Daily rate (Costo giornaliero) = **Actual personnel costs (Costo effettivo lordo dell'unità di personale)** ÷ **maximum declarable days-equivalent**

[1] Tra i progetti finanziati indirettamente dalla CE rientrano ad esempio i progetti PNRR e la gran parte dei progetti finanziati dalle Regioni.

[2] Il numero di ore da riservare annualmente a compiti didattici può essere inferiore nei casi in cui venga applicata la riduzione dei compiti didattici ai sensi dei regolamenti vigenti (si veda, in particolare, l'art. 5 del Regolamento unico sui compiti didattici e di servizio agli studenti di Sapienza Università di Roma - Emanato con D.R. n. 2174/2023 del 07.08.2023

[3] Il numero di ore da riservare annualmente a compiti didattici può essere inferiore nei casi in cui venga applicata la riduzione dei compiti didattici ai sensi dei Regolamenti vigenti

Il costo effettivo lordo di ciascuna unità di personale per il periodo di rendicontazione di riferimento è dato dall'ammontare lordo della retribuzione, la quota correlata accantonata del TFR, gli oneri previdenziali ed assistenziali a carico del datore di lavoro. Non possono essere inclusi nel costo lordo i valori dell'Irap e di ogni altra voce che abbia carattere straordinario o accessorio (es. straordinari, compensi su conto/terzi o progetti finalizzati, conguagli e arretrati degli anni che non si riferiscono al periodo di rendicontazione, ecc.).

il **numero massimo di giorni equivalenti** dichiarabili nel periodo di rendicontazione per unità di personale deve essere calcolato applicando la seguente formula:

MAX giorni equivalenti = (((215/12) x n.mesi) x coef.RI)

Dove:

- **n. mesi** è il numero di mesi durante i quali l'unità di personale risulta contrattualizzata nel periodo di rendicontazione[4]
- **coef.RI** è il coefficiente correlato al regime di impiego (es. 1 per un contratto full-time, 0.5 per un contratto part-time al 50% ecc.)

Ai fini del calcolo di tali parametri si ricorda che:

- per **periodo di rendicontazione ("reporting period")** si intende l'arco temporale di svolgimento delle attività progettuali oggetto di rendicontazione, indicato nel grant agreement al punto 4.2 del data sheet, e durante il quale sono stati effettivamente sostenuti i costi eleggibili dichiarati nel financial statement. La durata del periodo di rendicontazione può variare sulla base della durata complessiva del progetto e della fase di implementazione del progetto oggetto di rendicontazione;
- **per definire il costo lordo** di ciascuna unità di personale, sarà necessario richiedere all'Ufficio Stipendi il cosidetto "cedolone", attraverso il quale rilevare, con riferimento al periodo di rendicontazione, sia l'ammontare lordo della retribuzione, la quota di TFR accantonata e gli oneri previdenziali ed assistenziali (che andranno inclusi nel costo lordo), sia i valori dell'Irap e di ogni altra voce di carattere straordinario o accessorio (che andranno decurtati dal valore del costo lordo, in quanto non rendicontabili);
- Il numero di giorni equivalenti dichiarati a valere direttamente o indirettamente sugli EU Grants per unità di personale **non può essere superiore a 215 per anno solare e proporzionalmente per le frazioni di anno.** Tale parametro deve essere rapportato alla durata del periodo di rendicontazione del contratto di lavoro, per i dipendenti assunti o cessati nel corso del periodo di rendicontazione, e alle eventuali caratteristiche part time del contratto (applicando il coef.Ri).

N.B: Le modalità di calcolo dei costi del personale descritte nel presente Vademecum si applicano in fase di rendicontazione dei costi effettivi dei progetti Horizon Europe (per i quali si applica tale schema di finanziamento). Per stimare i costi del personale in fase di presentazione della proposta progettuale collaborativa Horizon Europe, si prega invece di consultare la Scheda di approfondimento "Come predisporre il budget Sapienza per una proposta collaborativa Horizon Europe".

[4] In caso di assunzione o dimissioni nel corso del mese, ai fini del calcolo della proporzione, il mese si considera della durata di 30 giorni. Ad esempio se nel *reporting period* che va dal 01.01.2022 al 30.06.2023, per il docente che ha preso servizio a partire dal 07.01.2023, il numero di mesi sarà pari a 6.

III. **Esempi di calcolo del numero massimo di giorni equivalenti**

<u>Periodo di rendicontazione dal 01/01/2022 al 30/06/2022 (6 mesi)</u>

Persona con regime di impiego full-time
Numero massimo di giorni equivalenti nel periodo di rendicontazione:
(((215/12) x 6 mesi) x 1) = 107,5 giorni

Persona con regime di impiego part-time al 50%
Numero massimo di giorni equivalenti nel periodo di rendicontazione:
(((215/12) x 6 mesi) x 0,5) = 54 giorni (arrotondato per eccesso)

Persona contrattualizzata il 01/06/2022 con regime di impiego part-time al 50%
Numero massimo di giorni equivalenti nel periodo di rendicontazione:
(((215/12) x 1 [il solo mese di giugno 2022]) x 0.5) = 9

<u>Periodo di rendicontazione dal 01/01/2022 al 31/03/2023 (15 mesi)</u>

Unità di personale con regime di impiego full-time dal 01/01/2022 al 31/12/2022 e con regime di impiego part-time al 50% dal 01/01/2023 al 30/06/2023

Numero massimo di giorni equivalenti nei due periodi con diverso regime di impiego:

per il periodo 01/01/2022 – 31/12/2022 (full-time)
(((215/12) x 12) x 1) = 215

per il periodo 01/01/2023 – 31/03/2023 (part-time)
(((215/12) x 3) x 0,5) = 26,88

Numero massimo di giorni equivalenti nel periodo di rendicontazione:
215 + 26,88 = 242 giorni (arrotondato per eccesso)

<u>Periodo di rendicontazione dal 01/12/2021 al 31/01/2023 (14 mesi)</u>

Unità di personale con regime di impiego full-time con 4 mesi di congedo parentale (o maternità obbligatoria)

Numero massimo di giorni equivalenti nel periodo di rendicontazione:
(((215/12) x 4 mesi) x 1 = 72 giorni equivalenti di congedo parentale (o maternità obbligatoria)
(((215/12) x 14 mesi) x 1) – 72 = 179 giorni

In questo caso prima è necessario quantificare i giorni equivalenti di congedo parentale (o maternità obbligatoria) e sottrarli dal totale dei giorni equivalenti nel periodo di rendicontazione.

Si ricorda che nel caso in cui il numero di giorni equivalenti presenti dei numeri decimali, si procederà con l'arrotondamento alla metà di giorno equivalente più vicina (es. 44,76 = 45; 44,74 = 44,5).

IV. Esempio di calcolo del costo del personale nel periodo di rendicontazione

Periodo di rendicontazione dal 01/12/2021 al 31/05/2023 (18 mesi)

Persona con regime di impiego part-time al 50% dal 01/12/2021 al 31/05/2022 e con regime di impiego full-time dal 01/06/2022 al 31/05/2023

Numero massimo di giorni equivalenti nei due periodi con diverso regime di impiego:

per il periodo 01/12/2021 – 31/05/2022 (part-time)
(((215/12) x 6) x 0,5) = 53,75

per il periodo 01/06/2022 – 31/05/2023 (full-time)
(((215/12) x 12) x 1) = 215

Numero massimo di giorni equivalenti nel periodo di rendicontazione:
53,75+ 215 = 269 giorni (arrotondato per eccesso)

Costo giornaliero:

Assumendo un costo pari a 15.000 euro per i primi 6 mesi in part-time ed un costo di 60.000 euro per i successivi 12 mesi in full-time, il costo della persona per l'intero periodo di rendicontazione risulterà pari a 75.000 euro.
Il costo giornaliero sarà quindi dato dal costo totale della persona diviso per il massimo numero di giorni equivalenti dichiarabili:
Costo giornaliero = 75.000/269 = 278,81 euro

Per ottenere il **costo dell'unità di personale da rendicontare**, sarà sufficiente moltiplicare il costo giornaliero così ottenuto per il numero di giorni equivalenti dedicati al progetto nel periodo di rendicontazione, così come registrati sull'applicativo "U-Web InTime – Integrated Timesheet".

Esempio:
Numero di ore registrate su U-Web InTime nel periodo di rendicontazione = 186
Numero di giorni equivalenti = 186/8=23 (ridotto per difetto)
Costo dell'unità di personale da rendicontare = 23*278,81 euro = 6.412,63

V. Allegati

- Annotated Grant Agreement (AGA) - Estratto della sezione sul calcolo dei costi del personale;
- Delibera del Senato Accademico n. 207/2022 del 13.09.2022;
- Manuale "U-Web InTime – Integrated Timesheet".

Vademecum per il calcolo dei costi del personale per progetti Horizon Europe

SEZIONE "ALLEGATI"

Sapienza
Università di Roma

ASUR - Area Supporto alla Ricerca
Ufficio Supporto alla ricerca internazionale
Novembre 2024

Direct costs

General > Article 6.2.A Personnel costs

A. Personnel costs

> **A. Personnel costs**
>
> *[OPTION 1 for programmes without personnel acosts (ineligible):*
>
> Not applicable *]*
>
> *[OPTION 2 for programmes with personnel costs (standard):*

1. Personnel costs (A.): Types of costs — Forms — Eligibility conditions — Calculation

1.1 What? If eligible under the Grant Agreement, beneficiaries/affiliated entities may, depending on the options that apply, charge 'Personnel costs'.

This budget category covers the following subcategories:

– Costs for employees (or equivalent) *(see Article 6.2.A.1)*

– Costs for natural persons working under a direct contract and for personnel seconded by a third party against payment *(see Article 6.2.A.2 and 6.2.A.3)*

– Costs for SME owners not receiving a salary and for beneficiaries that are natural persons not receiving a salary *(see Article 6.2.A.4)*

– Costs for volunteers *(see Article 6.2.A.5)*

– Other personnel costs *(see Article 6.2.A.6)*

1.2 Depending on the type of personnel cost category, they must be **declared** as actual or unit costs (*e.g. unit cost for SME owners and volunteers cost, if applicable*).

1.3. The costs must comply with the **eligibility conditions** for each personnel cost category.

1.4 The **calculation** method will depend on the type of cost and the provisions of each personnel cost category.

A.1 Employees *(all programmes except SMP ESS, CUST/FISC)*

A.1 Costs for employees (or equivalent) are eligible as personnel costs if they fulfil the general eligibility conditions and are related to personnel working for the beneficiary under an employment contract (or equivalent appointing act) and assigned to the action.

They must be limited to salaries *[additional OPTION for programmes with parental leave:* (including net payments during parental leave)*]*, social security contributions, taxes and other costs linked to the remuneration, if they arise from national law or the employment contract (or equivalent appointing act) and be calculated on the basis of the costs actually incurred, in accordance with the following method:

{daily rate for the person

multiplied by

number of day-equivalents worked on the action (rounded up or down to the nearest half-day)}.

The daily rate must be calculated as:

{annual personnel costs for the person

divided by

215}

The number of day-equivalents declared for a person must be identifiable and verifiable (see Article 20).

[additional OPTION for programmes with parental leave: The actual time spent on parental leave by a person assigned to the action may be deducted from the 215 days indicated in the above formula.*]*

The total number of day-equivalents declared in EU grants, for a person for a year, cannot be higher than 215*[additional OPTION for programmes with parental leave:* minus time spent on parental leave (if any)*]*.

[OPTION A for programmes with standard rules for supplementary payments: The personnel costs may also include supplementary payments for personnel assigned to the action (including payments on the basis of supplementary contracts regardless of their nature), if:

- it is part of the beneficiary's usual remuneration practices and is paid in a consistent manner whenever the same kind of work or expertise is required
- the criteria used to calculate the supplementary payments are objective and generally applied by the beneficiary, regardless of the source of funding used.*]*

[OPTION B for programmes with project-based supplementary payments:

For personnel which receives supplementary payments for work in projects (project-based remuneration), the personnel costs must be calculated at a rate which:

- corresponds to the actual remuneration costs paid by the beneficiary for the time worked by the person in the action over the reporting period
- does not exceed the remuneration costs paid by the beneficiary for work in similar projects funded by national schemes ('national projects reference')
- is defined based on objective criteria allowing to determine the amount to which the person is entitled

and

- reflects the usual practice of the beneficiary to pay consistently bonuses or supplementary payments for work in projects funded by national schemes.

The national projects reference is the remuneration defined in national law, collective labour agreement or written internal rules of the beneficiary applicable to work in projects funded by national schemes.

> If there is no such national law, collective labour agreement or written internal rules or if the project-based remuneration is not based on objective criteria, the national project reference will be the average remuneration of the person in the last full calendar year covered by the reporting period, excluding remuneration paid for work in EU actions.*]*
>
> *[additional OPTION for programmes with average personnel costs:* If the beneficiary uses average personnel costs (unit cost according to usual cost accounting practices), the personnel costs must fulfil the general eligibility conditions for such unit costs and the daily rate must be calculated:
>
> - using the actual personnel costs recorded in the beneficiary's accounts and excluding any costs which are ineligible or already included in other budget categories; the actual personnel costs may be adjusted on the basis of budgeted or estimated elements, if they are relevant for calculating the personnel costs, reasonable and correspond to objective and verifiable information
>
> and
>
> - according to usual cost accounting practices which are applied in a consistent manner, based on objective criteria, regardless of the source of funding.*]*

1. Employees or equivalent (A.1): Types of costs — Forms — Eligibility conditions — Calculation

1.1 What? If eligible under the Grant Agreement *(all programmes except SMP ESS, CUST/FISC or where declared ineligible in the call conditions)*, the beneficiaries/affiliated entities may charge 'Costs for employees or equivalent'.

This budget category covers the costs for employees or equivalent that worked in the action, i.e. persons working for the beneficiary on the basis of an employment contract or equivalent appointing act.

'Equivalent appointing act' means the appointing acts of civil servants (who do not sign employment contracts, but receive official nominations for their posts).

> ⚠ ONLY costs for personnel **assigned to the action** (i.e. working for the project according to internal written instructions, organisation chart or other documented management decision) can be eligible.
>
> ⚠ **Record-keeping —** The monthly declaration of days worked in the project correctly signed *(see Article 20)* OR reliable time records will normally be sufficient proof of the assignment to the action — unless there is other contradicting evidence *(e.g. the employment contract indicates that the person was hired to work on another project)*.

What not? Cost of persons who work for the beneficiary, but NOT with an employment contract or equivalent appointing act *(e.g. staff provided by a temporary work agency, seconded staff, self-employed persons with a direct contract with the beneficiary)*.

1.2 Costs for employees (or equivalent) must be **declared** as:

– actual personnel costs *(standard case)*

or

- unit costs in accordance with the usual cost accounting practices *('average personnel costs'; if option applies in Grant Agreement; option in HE, DEP, EDF, CEF, HUMA)*.

1.3 The costs for employees (or equivalent) must comply with the **eligibility conditions** set out in Article 6.2.A.1, in particular:

- fulfil the general conditions for costs to be eligible *(i.e. incurred during the action duration, necessary, etc.; see Article 6.1(a) and (b))* and
- be paid in accordance with national law, the collective labour agreement and the employment contract/equivalent appointing act.

Generally, you may include, for each person concerned, the following:

- fixed salary
- fixed complements, if they are unconditional entitlements for the person *(e.g. family allowance and contributions to medical insurance schemes set out in national law, complementary pension plan contributions set out in the collective labour agreement or other binding documents such as staff regulations)*
- variable complements, e.g. bonuses, if:
  - they are paid based on objective conditions set out, at least, in the internal rules of the beneficiary
  - they are paid in a consistent manner, *e.g. not just for actions supported by EU grants*, and
  - where applicable, subject to the specific eligibility conditions for supplementary payments *(see specific cases below)*
- social security contributions *(mandatory employer and employee contributions)*
- taxes linked to the remuneration *(e.g. income tax withholding)*
- other costs and payments linked to the remuneration if they are justified and registered as personnel costs in accordance with the beneficiary's usual remuneration practices *(e.g. benefits in kind like company car made available for the private use, lunch vouchers,* accrual for unconditional severance payments mandatory under national law or other binding documents such as collective labour agreements or other binding documents such as staff regulations*)*.

You may NOT include:

- any part of the remuneration which has not been an actual cost for you (*for example, salaries reimbursed by a social security scheme or a private insurance in case of long sick leave or maternity leave)*
- payments of dividends to employees *(profit distribution in the form of dividends)*
- variable complements based on commercial targets or fund raising targets *(because neither incurred in connection with the work of the action, nor necessary for its implementation)*
- arbitrary bonuses *(i.e. bonuses which are not paid based on objective conditions set out, at least, in the internal rules of the beneficiary or bonuses that are not paid in a consistent manner)*
- bonuses that depend on budget availability on the specific project *(e.g. paid only if there are remaining funds in the budget of a project)*.

'Objective conditions' means conditions which allow to identify who (e.g. what category of employees) will receive how much (*e.g. 5 € extra per hour, 10 % extra salary in each month of full dedication)* in what cases *(e.g. time worked as lead researcher in cooperative projects; an impartial and transparent assessment procedure on performance)*.

1.4 Calculation of the personnel costs. In most cases you have to calculate your personnel costs for the action as follows:

Personnel costs

To be calculated per person for each reporting period

=

Day-equivalents

Up to a declarable maximum of:

{((215 / 12) multiplied by the number of months within the reporting period) multiplied by the working time factor}

×

Daily rate

{actual personnel costs during the months within the reporting period}

divided by

{maximum declarable day-equivalents}

You must do these calculations normally **once per reporting period** (RP)[4] **for each person** who worked in the action.

Adaptations may be needed for specific cases, such as project-based remuneration or average personnel costs, depending on the applicable options in the Grant Agreement *(see specific cases below)*. Check the Data Sheet of your Grant Agreement, if specific options apply.

Regarding the calculation of day-equivalents worked in the action:

It is the sum of the day-equivalents actually worked for the action, rounded to the nearest half-day, and recorded in the monthly declarations or in your time-recording system (if you have a reliable time-recording system where you record, at least, all the actual time worked in the action).

For details on the declarations and on how to convert your working time on the action into day-equivalents, *see explanations in Article 20*.

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[4] Alternatively, the calculation may be done separately for each calendar year within the reporting period, if this is consistently applied. In that case, the '*number of months within the reporting period*' referred to in the formulas is to be understood as the number of months of the respective calendar year that are within the reporting period.

⚠ **Horizontal 215-days ceiling —** In case of work on multiple actions per year, the total number of day-equivalents declared across EU grants for the person can NOT be higher than 215 per calendar year (or the corresponding pro-rata by multiplying 215 with the working time factor), to avoid double-funding of personnel cost.

Example: *In the reporting period form 01/07/2022 to 31/12/2023 the horizontal ceiling per year for a 50% part-time employee hired on 01/08/2022 would be:*

- 2022: (215/12 x 5 [months employed in the RP]) x 0,5 [part-time] = 45 [rounded]

- 2023: (215/12 x 12) x 0,5 = 107,5

Regarding the maximum declarable day-equivalents:

To calculate the daily rate, you first need to determine the maximum declarable day-equivalents. Since you may not declare more than 100% of your personnel cost, the number of declarable day-equivalents in each reporting period is capped. The maximum declarable day-equivalents for each reporting period are calculated as follows:

{((215 / 12) multiplied by the number of months [during which the person is employed] within the reporting period) multiplied by the working time factor [e.g. 1 for full-time, 0.5 for 50% part time etc.]}

You will round up or down to the nearest half day-equivalent.

Examples:

The reporting period runs from 01/01/2022 to 30/06/2022 (6 months):

Full-time case: *The person is a full-time permanent employee hired in 2020. The maximum number of day-equivalents to be used in the daily rate formula would be: ((215 / 12) x 6 [months]) x 1 [full-time] = 107,5*

Part-time case: *The person is a 50% part-time permanent employee hired in 2020. The maximum number of day-equivalents to be used in the daily rate formula would be: ((215 / 12) x 6) x 0.5 [for 50% part-time] = 54*

New hire case: *The person is a 50% part-time employee hired on 1/06/2022. The maximum number of day-equivalents to be used in the daily rate formula would be: ((215 / 12) x 1 [only June 2022]) x 0.5 = 9*

The number of months used for the calculation either equates the length of the reporting period, or the length of employment of the person during this reporting period, if the latter is shorter *(e.g. the person is newly hired or no longer employed at any point during the reporting period)*.

Example: *In the reporting period from 01/01/2022 to 31/03/2023 (i.e. 15 months) you hire a new person starting in full-time on 16/01/2023, with 2,5 months left in the reporting period. The number of months for the calculation of the maximum declarable day-equivalents is accordingly 2,5, not 15. The maximum number of declarable day-equivalents is ((215/12) x 2,5) x 1 = 45 [rounded to the nearest half-day equivalent].*

For the purpose of all personnel cost calculations a month is considered to have 30 days.

Example: *In the reporting period form 01/05/2022 to 31/03/2023, you calculate the number of months to be used when an employee is hired from 05/05/2022 until 20/10/2022:*

- May: 26 days as of the day of being hired, i.e. 26 / 30 = 0,87 months

- June-September: 4 months

- October: 20 days until end of employment, i.e. 20 / 30 = 0,67 months

That is for the person in the reporting period: (26 / 30) + 4 + (20 / 30) = 5,54 months.

If the working time factor changes for the person during the reporting period *(e.g. a change from part-time to full-time, change of contract)*, you calculate the maximum declarable day-equivalents separately for the months before and after this change of condition and add them up afterwards to calculate the maximum declarable day-equivalents for the reporting period.

Example:

In the reporting period from 01/01/2022 to 31/03/2023, you work full-time in 2022 and 50% part-time in 2023. You calculate the maximum declarable day-equivalents separately for 2022 and 2023 (because conditions have changed).

12 months of full-time work: ((215 / 12) x 12) x 1 = 215

3 months of part-time work: ((215 / 12) x 3) x 0.5 = 26,88

Total: The maximum declarable day-equivalents for the reporting period are therefore 215 + 26,88 = 242 (rounded to the nearest half-day equivalent).

Regarding the calculation of the daily rate:

You have to calculate a daily rate per person for the reporting period. For this, (irrespective of the situation, i.e. full-time, part-time, partial hire, etc), you have to use the following formula:

{actual personnel costs during the months within the reporting period}

divided by

{maximum declarable day-equivalents}

The actual personnel costs for the person are those eligible cost *(see 2.1.3 above)* recorded in accordance with your usual cost accounting practice in your (statutory) accounts until the end of the reporting period for which you are calculating the daily rate.

Example: *For a reporting period running from 01/01/2022 until 31/03/2023, to calculate the daily rate (which you will apply to days worked by the person in the action from 01/01/2022 until 31/03/2023) you will take into account the total personnel costs of the person recorded in your statutory accounts for the 12 months in 2022 and the 3 months in 2023 (January, February and March).*

If in line with the conditions described above *(see 2.1.3 above)*, the personnel costs can include any component that is legally obligatory by national law, the employment contract, or a similar act. Apart from taxes and social security contributions, this may also include for example the thirteenth salary, Christmas pay, etc. These personnel costs may also include supplementary payments for personnel assigned to the action *(including payments on the basis of supplementary contracts regardless of their nature)* if that is your usual remuneration practice for the kind of work or expertise required and based on objective criteria used regardless of the source of funding (i.e. not just for the individual EU grant).

Example:

In the reporting period from 01/12/2021 to 31/05/2023 (18 months), the person works 50% part-time from 01/12/2021 to 31/05/2022 (6 months) and full-time afterwards (12 months). You calculate the maximum declarable day-equivalents and the daily rate for the reporting period as follows:

Maximum declarable day-equivalents: Due to a change from part-time to full-time work, you need to calculate the declarable day-equivalents separately for the period from 01/12/2021 to 31/05/2022 and afterwards. The 6 months of part-time work calculation would be ((215 / 12) x 6) x 0.5 = 53.75 for the part-time which you would have to add up with the result of the calculation for the 12 months full-time period, which is 215 (i.e. ((215 / 12) x 12) x 1), the maximum number of declarable day-equivalents for the reporting period would be 53.75 + 215 = 269 (rounded to nearest half-day equivalent).

Daily rate: After taking into account all eligible elements (salary plus social contribution and taxes etc.) you recorded in your accounts a total eligible cost of EUR 15 000 personnel costs for working 6 months part-time and EUR 60 000 for 12 months full-time for a total cost of EUR 75 000. The daily rate for the person is calculated by dividing the personnel costs for the 18 months of work within the reporting period with the maximum declarable day equivalents, i.e. EUR 75 000 divided by 269 = EUR 278.81 daily rate.

Specific cases (costs for employees or equivalent (A.1)):

Teleworking — Teleworking days are accepted if:

- the beneficiary has in place clear rules allowing for teleworking, and
- the teleworked days were in line with those rules *(for example: they did not exceed the maximum days of teleworking allowed by the beneficiary's rules)*.

End-of-contract indemnities during the action — If the employment of a person working on the action ends during the action, the beneficiary may declare cost for end-of-contract indemnities, if in line with the general and specific eligibility conditions, and in particular that it is their usual remuneration practices *(e.g. required by national law, not just applied for EU actions, etc)* and that these cost have not been included already in the calculation of the daily rate *(e.g. as accrual for unconditional severance payments mandatory under national law)*. The eligible part of the indemnity can be charged in the reporting period in which the employee's contract ends. Since the entitlement to such indemnities is most often generated over a period of time longer than the reporting period (or the action), only the part of the indemnity that corresponds to the time worked by the person on the action can be charged (i.e. a pro-rata of the indemnity amount in proportion to the time spent on the action). This pro-rata amount should be added separately on top of the personnel costs calculated on the basis of the daily rate.

> ***Example:***
>
> *6 month into the second reporting period (both RPs of 12 month) of an action, a full-time employee, having worked a total of 154 day-equivalents on the action, stops being employed and is entitled to an end-of-contract indemnity of EUR 10 750. The employee has accumulated this indemnity over 5 years (60 months) of employment. You have determined that 3000€ of this are attributable to the time of employment during the action (taking into account e.g. changes in salary, indemnity conditions, working time, etc).*
>
> *To determine the portion of the indemnity chargeable to the grant, you first divide EUR 3000 indemnity (corresponding to the time of employment during the action) by the maximum declarable day equivalents of the person during the action, i.e. {EUR 3000 divided by (215 [maximum declarable day equivalents RP1] + 107,5 [maximum declarable day equivalents RP2]) } = EUR 9,30 per declarable day equivalent.*
>
> *Then you multiply the indemnity amount per day-equivalent with the day-equivalents actually worked on the action, i.e. EUR 9,30 x 154 [day equivalents worked on the action in RP1+RP2] = EUR 1432,20.*

Parental leave *(option in HE, HUMA)* **—** If this option is activated in the Grant Agreement, days on parental leave during the reporting period may be deducted for the calculation of the maximum declarable days and the calculation of the daily rate *(i.e. by reducing the maximum declarable day-equivalents in the formulas by the number of day-equivalents spent on parental leave)*. Parental leave is any leave directly related to the birth or adoption of a child. Other leaves or absences can NOT be deducted, including long-term sick leave, breastfeeding leave and leave to take care of a sick child. The personnel costs used for the calculation of the daily rate during the reporting period in which the parental leave takes place, may only contain costs actually incurred by the beneficiary *(e.g. exclude any costs already covered by a national scheme paying the person on parental leave or reimbursing the beneficiary)*.

> ***Example:***
>
> *In a reporting period from 01/12/2021 to 31/01/2023 (14 months), an employee working full-time on the action takes four months of parental leave after the birth of a child, that is 71,67 day-equivalents (i.e. {((215/12) x 4 [months on parental leave]) x 1 [working time factor as per contract]}).*
>
> *The maximum number of declarable day-equivalents for the reporting period is calculated as follows: {((215/12) x 14 [months]) x 1} minus 71,67 day-equivalents of parental leave = 179,16, rounded to 179 maximum declarable day-equivalents for the reporting period.*
>
> *You will use this number (179) to calculate the daily rate, i.e. (actual personnel costs during the reporting period) divided by 179.*

Several parallel or sequential contracts — If a person is employed with more than one employment contract with the beneficiary during the reporting period (where allowed by applicable law), the beneficiary should calculate a single daily rate. The actual personnel costs are the sum of the costs of all these employment contracts during the months within the reporting period. The maximum declarable day-equivalents are the sum of the maximum declarable day-equivalents calculated individually for each of these employment contracts during the months within the reporting period.

Contracts without fixed salary/hours — The maximum number of declarable day-equivalents for employees that do not have a fixed amount of salary and working hours defined in their contract but only an hourly rate (where allowed by applicable law and not fitting under other cost categories, *e.g. SME owners, Subcontracting*) can be calculated as follows:

> **{((***total salary paid to the employee in the reporting period*) *divided by* (*hourly rate fixed in the employment contract*)**)** *divided by 8 [default day conversion factor]***}**

> ***Example:*** *A person does not have a fixed amount of working time and salary set out in the contract but the contract specifies that the persons earns EUR 10/hour when called to perform a certain task. Under the contract, you paid the persons EUR 7000 during the reporting period. The maximum declarable day-equivalents are = EUR 7000 / 10 [hourly rate] / 8 = 87,5 for the reporting period.*

Staff provided by a temporary work agency — Such staff can NOT be charged under this budget category because contracts with temporary work agencies qualify typically as purchase of services (unless the temporary work agency carries out directly some task of the action — in which case it would be considered as subcontracting). Although not eligible as personnel costs, the costs can be charged under other budget categories *(i.e. B. Subcontracting or C.3 Other goods, works and services)*, if they comply with the eligibility conditions *(e.g. best value for money and no conflict of interest; see Articles 6.2.B and 6.2.C)*.

Project-based remuneration *(option in HE)* **—** If this option is activated in the Grant Agreement, the beneficiaries may use this specific calculation method for the daily rate.

> ⚠ Note that for Horizon Europe, there are all in all three different ways how to calculate the daily rate:
>
> Case 1A: employee whose remuneration is fixed, i.e. same remuneration, regardless whether they are involved in specific projects or not *(actual costs; standard case, see 2.1.4 above)*
>
> Case 1B: employees whose remuneration increases through supplementary payments depending on whether they work in specific projects *(actual costs; specific case 'project-based remuneration', this section)*
>
> Case 2: beneficiaries declaring personnel costs as unit costs in accordance with their usual cost accounting practices *(unit costs; specific case 'average personnel costs', see next specific case below)*.

Project-based remuneration (Case 1B) should be used for employees (or equivalent) whose level of remuneration *(daily rate, hourly rate)* increases when and because the employee works in (EU, national or other) projects.

> ***Example:*** *An employee who gets a bonus or a new contract with a higher salary level for working in a project.*

⚠ Employees whose salary does not increase when working in projects are **covered by Case 1A** (not Case 1B); even when:

- the employment contract was signed explicitly to work in the action or

- the contract covering the work in the action is additional to the main contract with the employee but has the same remuneration level as the main contract *(i.e. same hourly/daily rate)* or

- part of the work in the action was done during overtime and the overtime hours are paid at a higher rate resulting from national law, collective agreement or employment contract, provided that such higher rate does not depend on projects.

For project-based remuneration (Case 1B), the daily rate must be calculated as follows:

Step 1 — Calculate the Case 1B **action daily rate** per person:

{actual personnel costs for work on the action [incl. project-based supplementary payments, bonuses, increased salary, etc] during the months within the reporting period}

divided by

{day-equivalents worked by the person on the action during the months within the reporting period}

For the calculation of the action daily rate you may include the same elements in the personnel costs as in Case 1A for the daily rate PLUS all bonuses you paid which were triggered by the participation in the action (even if those bonuses were not based on objective conditions). Bonuses triggered by the participation of the employee in other projects must be excluded.

Step 2 — Compare the action daily rate with the **national project daily rate**, i.e. the (theoretical) daily rate that you would pay to the person for work in national projects, in accordance with your usual remuneration practices. The daily rate to be used for the EU grant financial statement will be the **lower of the two**. In other words, if the action daily rate is higher than the national project daily rate, then you will have to use the national rate for that reporting period.

'National projects' are to be understood in the large sense, meaning all types of projects funded under any type of national (public or private) funding scheme, including projects co-financed by EU funds that are managed by EU Member States (*e.g. Regional Funds, Agricultural and Fisheries Funds*). This must exclude EU grants as defined in the Grant Agreement, i.e. actions funded by the EU Commission, EU executive agencies or other funding bodies, which do not qualify as national projects.

The (theoretical) national project daily rate must be calculated the as follows:

{theoretical personnel costs for similar work in a national project over the same number of months as the reporting period}

divided by

{maximum declarable day-equivalents}

The remuneration to which the person would be entitled to for work in national projects must be defined:

– either in regulatory requirements (such as national law or collective labour agreements)

– or in your written internal remuneration rules.

If the regulatory requirements or your written internal remuneration rules:

– provide for a bonus range *(e.g. between 500 and 1000; between 10% and 50%)* or a maximum ceiling *(e.g. up to 50)* rather than a precise amount per day or per hour, the remuneration to which the person would be entitled to (national project daily rate) is the average of the remuneration that the person received for work in national projects in the complete year before the end of the reporting period (e.g. calendar, financial or fiscal year depending on the beneficiary's usual cost accounting practices) for which data is available *(see further below)*.

  Example: *If the beneficiary has calculated the action daily rate for a 18 month-reporting period from 01/09/2021 to 28/02/2023, the average of the remuneration that the person received for work in national projects could be calculated based on the data of the complete calendar year 2022 (if available, otherwise of 2021 or the latest available calendar, financial or fiscal year before 2021).*

– provide for different levels of remuneration depending on the staff category, the remuneration to which the person would be entitled to is the one of the category to which the person belongs

– provide for different levels of remuneration depending on the type of nationally-funded projects (and/or the type of work within these projects), the remuneration to which the person would be entitled to is the one applicable to the type of project (and/or work) that is closest to the action

– change over the reporting period, the remuneration to which the person would be entitled to is the one that was applicable for the larger part of that reporting period.

If there are no regulatory requirements and you do not have internal rules defining objective conditions on which the national project daily rate can be determined, but you can demonstrate that your usual practice is to pay bonuses for work in national projects, the national project daily rate is the average of the remuneration that the person received in the last complete year (calendar, financial or fiscal year, *see above*) before the end of the reporting period for work in national projects calculated as follows:

{(total personnel costs of the person in the last complete year) minus (remuneration paid for EU actions during that complete year)}

divided by

{215 minus (days worked in EU actions during that complete year)}

'EU actions' are EU grants as defined in the Grant Agreement *(i.e. awarded by EU institutions, bodies, offices or agencies, including EU executive agencies, EU regulatory agencies, EDA, joint undertakings)*.

'Total personnel costs' covers all types of contracts with the person that qualify as personnel costs under Article 6.2.A.

If during the last reference period the person worked for the beneficiary only in EU grants as defined in the Grant Agreement, you must calculate the national project daily rate using the year before (or the last year in which the person worked in a national project).

If the person is a new employee hired in the reporting period, their national project daily rate, calculated according to the formula above, is the one applicable to the employee whose base salary (salary without bonuses) is the most similar to that person's.

Average personnel costs *(option in HE, DEP, CEF, EDF, HUMA,)* **—** If this option is activated in the Grant Agreement , beneficiaries who consistently calculate average rates for their staff as part of their analytical cost accounting system, can use these average rates for the daily rate**.**

You can use this method, provided that:

– the daily rate is calculated using the actual personnel costs recorded in your accounts, excluding any ineligible cost or costs already included in other budget categories *(no double funding of the same costs)*

  Therefore, you may have to adjust your usual methodology in order to remove:

  – costs that are ineligible under the Grant Agreement

    Example: *The daily rate in accordance with the beneficiary's usual cost accounting practices contains taxes not linked to the remuneration. Those taxes are ineligible and must be removed when calculating the daily rates for the action.*

  – costs that are already included in other budget categories

    Example: *Beneficiaries whose cost accounting practices for personnel costs include indirect costs. Indirect costs must be removed from the pool of costs used to calculate the daily rate charged to the action because indirect costs must be declared using a flat rate. Personnel costs cannot include any indirect costs.*

  If your usual methodology includes budgeted or estimated elements, we can only accept those, if they:

  – are relevant *(i.e. clearly related to personnel costs)*

  – are used in a reasonable way *(i.e. do not play a major role in the calculation)*

  – correspond to objective and verifiable information *(i.e. their basis is clearly defined and you can show how they were calculated)*

    Example: *Calculating average 2021 daily rates by using 2020 payroll data and increasing them by adding the CPI (consumer price index) on which the basic salaries are indexed.*

– you apply your cost accounting practices in a consistent manner, based on objective criteria that must be verifiable if there is a check, review, audit or investigation**.** You must do this no matter who is funding the action**.**

  This does not mean that cost accounting practices must be the *same* for all your employees, departments or cost centres**.** If, for example, your usual cost accounting practices include different calculation methods for permanent personnel and temporary personnel, this is acceptable**.** However, you cannot use different methods for specific actions, projects or persons on an ad-hoc basis**.**

  Example (acceptable): *Individual (actual) personnel costs are used for researchers, average personnel costs (unit costs calculated in accordance with the beneficiary's usual cost accounting practices) are used for technical support staff.*

  Example (unacceptable): *Average personnel costs are used to calculate costs in externally-funded projects only.*

If your usual cost accounting practice is to calculate hourly rates instead of daily rates, you must convert the hourly rate into a daily rate as follows:

Daily rate = hourly rate **x** 8

Alternative: If you have a usual cost accounting practice determining the standard number of annual productive hours of a full-time employee, you can alternatively multiply by the number of hours resulting from the following formula *(instead of by 8)*:

{The higher of: (the standard number of annual productive hours of a full-time employee according to your practice) ***OR*** *(90 % of the standard annual workable hours of a full-time employee)}*

divided by

215

General > Article 6.2.A.2, A3 Natural persons with direct contract and seconded persons

A.2 Natural persons with direct contract and seconded persons *(all programmes except SMP ESS, CUST/FISC)*

> **A.2** and **A.3 Costs for natural persons working under a direct contract** other than an employment contract and costs for **seconded persons by a third party against payment** are also eligible as personnel costs, if they are assigned to the action, fulfil the general eligibility conditions and:
>
> (a) work under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed) and
>
> (b) the result of the work belongs to the beneficiary (unless agreed otherwise).
>
> They must be calculated on the basis of a rate which corresponds to the costs actually incurred for the direct contract or secondment and must not be significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary.

1. Natural persons with direct contract (A.2) and seconded persons (A.3): Types of costs — Forms — Eligibility conditions — Calculation

1.1 What? If eligible under the Grant Agreement *(all programmes except SMP ESS, CUST/FISC)*, the beneficiaries/affiliated entities may charge 'Costs for natural persons under direct contract' or 'Costs for seconded persons'.

These budget categories cover the costs of two types of persons:

– self-employed natural persons *(e.g. some types of in-house consultants)* who work on the action for the beneficiary under conditions similar to those of an employee, but under a contract that is legally not an employment contract

– persons who are seconded by a third party against payment.

'Seconded' means the temporary transfer of an employee from a third party (the employer) to the beneficiary. Seconded persons are still paid and employed by the third party, but work for the beneficiary. They are at the disposal of the beneficiary and work under its control and instructions. A secondment normally requires the seconded person to work at the beneficiary's premises, although in specific cases it may be agreed otherwise in the secondment agreement.

Best practice: The secondment agreement should detail the conditions of secondment (*tasks, reimbursement from one entity to the other, duration of the secondment, location, etc)*.

What not? Cost of persons who are employees of the beneficiary, (co)owners of the beneficiary (if the beneficiary is an SME) or staff provided by a temporary work agency.

1.2 Costs for natural persons working under a direct contract and persons seconded against payment must be **declared** as actual costs.

1.3 The costs of natural persons with direct contract (A.2) and seconded persons (A.3) must comply with the **eligibility conditions** set out in Article 6.2.A.2 and 6.2.A.3, in particular:

– fulfil the general conditions for costs to be eligible *(i.e. incurred/used during the action duration by the beneficiary, necessary, linked to the action, etc; see Article 6.1(a))*

– the person must be hired under either:

  - a direct contract signed between you and the natural person (not through another legal entity; e.g. *a temporary work agency)* or

  - a contract signed between you and a legal entity fully owned by that natural person, and which has no other staff than the natural person being hired or

  - a secondment agreement with the employer of the natural person

- the person must work under conditions similar to those of an employee, in particular:

  - the beneficiary must organise and supervise the work of the person in a way similar to that of its employees

    Example (acceptable): *The beneficiary's project leader and the person discuss regularly the work to be carried out for the action. The project leader decides the tasks and timing of the work and instructs the person accordingly.*

    Example (not acceptable): *The beneficiary's project leader and the person meet only once a month or irregularly, for updates on the state of play of the entrusted work. If changes are needed, they have to be agreed by the person and may lead to a change of the amount charged to the beneficiary.*

  - the person is subject to similar presence requirements as the employees

    Examples (acceptable):

    1. *The person works physically at the beneficiary's premises, following a time schedule similar to that of the employees (e.g. the beneficiary authorises up to two days of teleworking per week to its personnel and the person has chosen to benefit from this regime, i.e. works 2 days in teleworking and 3 days physically at the beneficiary's premises).*

    2. *The beneficiary does not require any presence at its premises and allows all its employees to telework full-time from anywhere in the world. The person choses to telework from home, i.e. the country where the seconding organisation is established.*

    Examples (not acceptable):

    1. *The beneficiary applies a consistent policy of only authorising up to two days of teleworking per week. However, the person works four days per week in teleworking and only one day at the beneficiary's premises.*

    2. *The beneficiary applies a consistent policy of requiring all staff to work at its premises. However, the person works from a country other than the one where the beneficiary is located.*

  - the remuneration must be based on working time, rather than on delivering specific outputs/products.

> ⚠ Similar conditions does **not mean equal conditions.** The working conditions of the person do NOT have to be exactly the same that those of an employee, but overall similar.

- the result of the work carried out *(including patents or copyright)* must in principle belong to the *beneficiary*; if (exceptionally) it belongs to the person, the beneficiary must (just like for employees) obtain the necessary rights from the person *(transfer, licences or other)*, in order to be able to respect its obligations under the Grant Agreement

- the cost of the person must not be significantly different from costs for employees of the beneficiary performing similar tasks; if the beneficiary does not have employees performing similar tasks, the comparison must be done with national salary references of the country where the beneficiary is located, for the staff category to which the person belongs in the sector of activity of the beneficiary and

– the cost must correspond exclusively to the remuneration of the person and related eligible taxes.

⚠ If the costs do not fulfil all the conditions indicated here above, they may be eligible as purchase of services *(see Article 6.2.C.3)* or subcontracting *(see Article 6.2.B)* but **NOT** as personnel costs.

Thus, for seconded persons, if the resulting daily rate is higher than the daily rate actually paid by the third party to the seconded person (applying the calculation rules of the Grant Agreement) the costs can NOT be declared as personnel costs. They may be eligible instead as purchase of services *(see Article 6.2.C.3)* or subcontracting *(see Article 6.2.B)*. The reason is that in this case the payment made by the beneficiary to the third party would be **higher than the actual remuneration** of the person, and this implies that there is a commercial margin (or other non-personnel cost) that is being charged by the third party to the beneficiary.

1.4 Costs of natural persons working under a direct contract and seconded persons against payment must be **calculated** as follows:

{amount per unit [daily rate]}

multiplied by

{number of day-equivalents worked on the action}

The daily rate must be calculated as follows:

– if the contract specifies a daily rate: this daily rate must be used; if the contract fixes an hourly rate instead of a daily rate, you must convert the hourly rate into a daily rate (daily rate = hourly rate **x** 8)

– if the contract states a fixed amount for the work and the number of days to be worked (or hours; in that case 8 hours = 1 day-equivalent): the global amount for the work must be divided by the number day-equivalents to be worked

– if the contract states a fixed amount for the work, but does not specify the number of days (or hours) that must be worked: the global amount for the work must be divided by the pro-rata of 215 annual day-equivalents which corresponds to the duration of the contract over the reporting period

Example: *The contract provides that the person will work at the beneficiary's premises for assisting in action tasks. The contract is for 6 months starting on 1 January 2021 and ending on 30 June 2021. According to its time records, the person worked 60 day-equivalents in the action over that period. The contract sets a monthly payment of EUR 3 000 but does not explicitly establish the number of days/hours to be worked.*

Personnel costs for the action = 60 (day-equivalents worked in the action) x daily rate

Daily rate = annual personnel costs / pro-rata of 215 = (3 000 € x 6 months) / (215 x (6 months/12 months)) = 18 000 € / (215 x 0,5) = 18 000 € / 107,5 days = 167,44 €/day

Personnel costs for the action = 60 x 167,44 = 10 046,4€.

Cost elements that are ineligible under the Grant Agreement (even if they are part of the amount stated in the contract) must be removed from the calculation of the personnel cost.

⚠ **Horizontal 215-days ceiling —** Do NOT forget to also pay attention to the horizontal ceiling *(see Article 6.2.A.1)*.

⚠ **Maximum declarable day-equivalents —** If a number of day equivalents is used in the calculation of the amount per unit (daily rate), you can NOT declare more day-equivalents worked on the action than the number of day-equivalents used to calculate the daily rate.

Specific cases (costs for natural persons with direct contract and seconded personnel (A.2, A.3)):

Persons seconded against payment from a third party located in a different country than the beneficiary — As salary levels are not homogeneous across different countries, the remuneration of the person paid by the third party, and so the actual costs paid for the secondment, might be higher than those paid by the beneficiary for employees performing similar tasks. In that case, the actual costs paid for the secondment can still be considered eligible, if the beneficiary can demonstrate that its usual practice is to pay for secondments at the level of the actual remuneration of the seconded person.

Secondment of staff between beneficiaries/affiliated entities — Is allowed, but it is the beneficiary/affiliated entity who employs the person who has to declare its costs (NOT the beneficiary/affiliated to whom the person has been seconded).

Fellowships, scholarships, stipends, internship or similar agreements (not employees) — Costs for persons *(e.g. students, PhDs and other researchers*) under fellowships, scholarships, stipends, internship or similar agreements, through which they work for the beneficiary on the action (without having an employment contract) can be accepted, if the agreement is work-oriented (as opposed to training-oriented: i.e. not aimed at helping the student to acquire professional skills).

Such cost can be charged to the action as personnel costs, if they fulfil the conditions set out in Article 6.1 and 6.2.A.2, and in particular:

- the assignment of tasks and the remuneration complies with the applicable national law *(e.g. on taxes, labour and social security)*
- the recipients of fellowships, scholarships and stipends have the necessary qualifications to carry out the tasks allocated to them under the action.

PhD agreements are considered work-oriented. However, time for training, if any, may NOT be charged to the action.

Fellowships, scholarships and stipends, etc. that are not work-oriented are cannot be charged as personnel costs, but may be eligible as financial support to third parties (FSTP; cost category D.1), if explicitly allowed by the call conditions and in line with Annex 1 *(see Article 6.2.D.X)*.

Cost for exemptions from academic fees *(HE)* **—** The fees (or the fee exemption) are eligible as personnel cost, if the student contract includes the amount of waived fees as part of their remuneration. The other conditions set out in Article 6 have to be fulfilled as well *(e.g. the full remuneration, included the value of the waived fees, must be recorded in the university's accounts)*.

General > Article 6.2.A.4 SME owners and natural person beneficiaries

A.4 SME owners and natural person beneficiaries *(all programmes except SMP ESS, EUAF, CUST/FISC, CCEI, PERI)*

[additional OPTION for programmes with SME owner unit cost: **A.4** The work of **SME owners** for the action (i.e. owners of beneficiaries that are small and medium-sized enterprises[20] not receiving a salary) or **natural person beneficiaries** (i.e. beneficiaries that are natural persons not receiving a salary) may be declared as personnel costs, if they fulfil the general eligibility conditions and are calculated as unit costs in accordance with the method set out in Annex 2a.*]*

[20] For the definition, see Commission Recommendation 2003/361/EC: micro, small or medium-sized enterprise (SME) are enterprises
- engaged in an economic activity, irrespective of their legal form (including, in particular, self- employed persons and family businesses engaged in craft or other activities, and partnerships or associations regularly engaged in an economic activity) and
- employing fewer than 250 persons (expressed in 'annual working units' as defined in Article 5 of the Recommendation) and which have an annual turnover not exceeding EUR 50 million, and/or an annual balance sheet total not exceeding EUR 43 million.

1. SME owners and natural person beneficiaries (A.4): Types of costs — Forms — Eligibility conditions — Calculation

1.1 What? If eligible under the Grant Agreement *(all programmes except SMP ESS, EUAF, CUST/FISC, CCEI, PERI)*, the beneficiaries/affiliated entities may charge 'SME owner/natural person beneficiary costs'.

This budget category covers the costs of two types of persons:

– Persons who are directly owners or co-owners (regardless of their percentage of ownership) of the beneficiary, if the beneficiary is an SME and the person is not an employee of the beneficiary. It applies also to SME owners whose work in the action for the beneficiary is remunerated via any type of non-employment contract *(e.g. a service contract)*, via profit distribution or by any remuneration method other than a salary resulting from an employment contract.

– Beneficiaries who are natural persons; i.e. who signed the Grant Agreement on her/his own name as individuals, not on behalf of another legal person *(e.g. a company)*.

'Directly' means not owners (or co-owners) through another company owned by them.

What not? SME owners who receive a salary (registered as such in the accounts of the SME) cannot declare personnel costs under this budget category, unless they can show that this salary corresponds exclusively to the management of the SME (and is therefore not linked to the action).

1.2 The costs must be **declared** as unit cost, using the unit cost (daily rate) fixed by the authorising decision C(2020)7115[5] and set out in Annex 2a.

The amount per unit (daily rate) is prefixed in the authorising decision, adjusted depending on the country where the beneficiary/affiliated entity is established:

Amount per unit [daily rate] = ***{****EUR 5 080 /18 days [i.e. 282,22]****}***

multiplied by

{*country-specific correction coefficient of the country where the beneficiary is established****}***

The country-specific correction coefficient is the one for HE MSCA actions *(see Horizon Europe Work Programme > Marie Skłodowska-Curie actions in force at the time of the call).*

1.3 The costs must comply with the **eligibility conditions** set out in Article 6.2.A.4, in particular:

- fulfil the general conditions for unit costs to be eligible *(i.e. units used during the action duration, necessary, linked to the action, correct calculation, etc; see Article 6.1(b))* and
- be declared for an SME owner/natural person beneficiary, who works on the action but does not receive a salary.

The granting authority may verify that the beneficiary fulfils the conditions for using this unit cost.

1.4 The costs must be **calculated**, for the SME owner/natural person, in accordance with the methodology set out in the authorising decision and Annex 2a.

The formula for calculating the SME owner/natural person personnel costs is:

{*amount per unit [daily rate]****}***

multiplied by

{*number of day-equivalents worked on the action****}***

The daily rate is fixed in the authorising decision *(see above)*.

The calculation itself is **automated** by the IT system. The beneficiary/affiliated entity must only indicate the number of days worked on the action and the system will then correctly calculate the personnel costs (based on the parameters described above).

> ⚠ **Horizontal 215-days ceiling—** Do not forget to also pay attention to the horizontal ceiling *(see Article 6.2.A.1).*

[5] Commission Decision of 20 October 2020 authorising the use of unit costs for the personnel costs of the owners of small and medium-sized enterprises and beneficiaries that are natural persons not receiving a salary for the work carried out by themselves under an action or work programme (C(2020)7715).

A.5 Volunteers *(ERDF-TA, LIFE, ERASMUS, CREA, CERV, JUST, ESF/SOCPL, AMIF/ISF/BMVI, UCPM)*

> *[additional OPTION for programmes with volunteers costs:* **A.5** The work of **volunteers** for the action (i.e. persons who freely work for an organisation, on a non-compulsory basis and without being paid) may be declared as personnel costs, if and as declared eligible in the call conditions, if they fulfil the general eligibility conditions and are calculated as unit costs in accordance with the method set out in Annex 2a.
>
> They:
>
> - may not exceed the maximum amount for volunteers for the action (which corresponds to 50% of the total (ineligible and eligible) project costs and contributions estimated in the proposal)
> - may not exceed the maximum amount for volunteers for each beneficiary set out in Annex 2
> - may not make the maximum EU contribution to costs higher than the total eligible costs without volunteers.
>
> If also indirect costs for volunteers are declared eligible in the call conditions, the amount of indirect costs may be added to the volunteers costs category in Annex 2, at the flat-rate set out in Point E.*]*

1. Volunteers (A.5): Types of costs — Forms — Eligibility conditions — Calculation

1.1 What? If eligible under the Grant Agreement *(ERDF-TA, LIFE, ERASMUS, CREA, CERV, JUST, ESF/SOCPL, AMIF/ISF/BMVI, UCPM)*, the beneficiaries/affiliated entities may charge 'Volunteers costs'.

This budget category allows to increase the grant amount in order to recognise the contribution of volunteers in the project, i.e. when persons work for the beneficiary, on a non-compulsory basis and without being paid.

What not? The unit costs for volunteers work do not cover any actual costs which might be incurred and paid by the beneficiary, such as insurance, social security, travel or subsistence costs. Any such costs can be declared and reimbursed separately (if provided for in the call conditions).

1.2. The work carried out by volunteers can be **declared** as unit cost, using the unit cost fixed by the authorising decision C(2019)2646[6] and set out in Annex 2a.

The amount per unit (daily rate) is prefixed in the authorising decision, depending on the country where the volunteering activity takes place:

Country	Daily rate in €
Denmark, Ireland, Luxembourg, Netherlands, Austria, Sweden,	157

[6] Commission Decision of 10 April 2019 authorising the use of unit costs for declaring personnel costs for the work carried out by volunteers under an action or a work programme (C(2019)2646).

Liechtenstein, Norway	
Belgium, Germany, France, Italy, Finland, United Kingdom, Iceland	**131**
Czech Republic, Greece, Spain, Cyprus, Malta, Portugal, Slovenia	**78**
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia	**47**
Australia, Canada, Hong King, Israel, Japan, Kuwait, Macao, New Zealand, Qatar, United Arab Emirates, United States of America, Switzerland.	**92**
Albania, Angola, Antigua and Barbuda, Argentina, Barbados, Bosnia and Herzegovina, Brazil, Chile, Colombia, Comoros, Cook Islands, Dominica, Gabon, Grenada, Ivory Coast, Former Yugoslav Republic of Macedonia, Kosovo, Lebanon, Libya, Mexico, Montenegro, Nigeria, Peru, Saint Kitts And Nevis, Saint Lucia, Saint Vincent And the Grenadines, Sao Tome and Principe, Serbia, Seychelles, Thailand, Türkiye, Ukraine, Uruguay, Venezuela, Zambia, Zimbabwe	**45**
Afghanistan, Azerbaijan, Bahamas, Bolivia, Burkina Faso, Cameroon, China, Congo, Costa Rica, Djibouti, Dominican Republic, Ecuador, El Salvador, Georgia, Guatemala, Guinea-Bissau, Haiti, Iran, Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Micronesia, Morocco, Mozambique, Namibia, Palestine, Panama, Papua New Guinea, Paraguay, Senegal, South Africa, Surinam, Swaziland, Russia, Trinidad and Tobago, Vanuatu	**32**
Algeria, Armenia, Bangladesh, Belarus, Belize, Benin, Bhutan, Botswana, Myanmar, Burundi, Cambodia, Cape Verde, Central African Republic, Chad, Congo – Democratic Republic of the-, Cuba, Korea (DPR), Egypt, Eritrea, Ethiopia, Equatorial Guinea, Fiji Island, Gambia, Ghana, Guinea, Guyana, Honduras, India, Indonesia, Kiribati, Kyrgyzstan, Laos, Lesotho, Liberia, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Moldova, Mongolia, Nauru, Nepal, Nicaragua, Niger, Niue, Pakistan, Palau, Philippines, Rwanda, Samoa, Sierra Leone, Solomon, Somalia, South Sudan, Sri Lanka, Sudan, Syria, Tajikistan, Tanzania, Timor-Leste – Democratic Republic of, Togo, Tonga, Tunisia, Turkmenistan, Tuvalu, Uganda, Uzbekistan, Vietnam, Yemen	**17**

1.3. The costs must comply with the **eligibility conditions** set out in Article 6.2.A.5, in particular:

– fulfil the general conditions for unit costs to be eligible *(i.e. units used during the action duration, necessary, linked to the action, correct calculation, etc; see Article 6.1(b))*.

In addition, a double cap must be applied to limit the amounts declared for volunteers' work or the amount of the total EU contribution:

– the total EU contribution must be less than the total eligible costs excluding volunteer work.

– the amounts declared for volunteers work must also not exceed the maximum amount for volunteers for each beneficiary set out in Annex 2.

1.4. The costs must be **calculated**, for the volunteer working on the action, in accordance with the methodology set out in the authorising decision and Annex 2a.

The formula for calculating the volunteer personnel costs is:

{*amount per unit* *[daily rate depending on country]****}***

multiplied by

{*number of day-equivalents worked on the action****}***

The daily rate is fixed in the authorising decision *(see above)*.

If a use per hour is necessary, you must convert the daily rate as follows: hourly rate = daily rate / 8).

If explicitly allowed by the call conditions, you can also add **indirect costs** to the volunteers costs.

This calculation is however not automated in the system (i.e. the automatically calculated indirect costs in cost category E will not include this extra amount). If you want to charge the indirect costs, you must add them manually to the costs in cost category A.5 Volunteers costs, on top of the direct volunteers costs (i.e. calculate the indirect volunteers costs: **{**indirect cost flat rate x direct volunteers costs**}** and add this amount to the volunteers costs in cost category A.5).

Nell'anno **duemilaventidue (2022)**, addì **tredici (13) settembre** alle ore 14.35, si è riunito **in presenza, nell'Aula Organi Collegiali,** il Senato Accademico, convocato con nota rettorale prot. n. 0078099 dell'8.9.29022 per l'esame e la discussione dei seguenti argomenti iscritti all'ordine del giorno:

.. o m i s s i s ....

Sono presenti: la Rettrice, prof.ssa Antonella Polimeni, il Prorettore vicario, prof. Giuseppe Ciccarone, la Direttrice Generale, dott.ssa Simonetta Ranalli, che assume le funzioni di Segretaria, e i Senatori: prof.ssa Maria Maddalena Altamura, prof.ssa Silvia Andreassi, prof.ssa Rita Asquini, prof.ssa Luisa Avitabile, prof.ssa Antonella Calogero, prof. Maurizio Del Monte, prof. Antonio Franchitto (entra alle ore 14.58), prof.ssa Marina Gallinaro, prof.ssa Isabella Lari, prof. Gaetano Lettieri, prof. Alessio Lupoi, prof.ssa Claudia Malvenuto, prof. Severino Persechino, prof.ssa Eleonora Plebani, prof. Guglielmo Rinzivillo, prof.
8.1 Massimo Rossi, prof. Stefano Tedeschi (entra alle ore 14.45); i rappresentanti del personale tecnico-amministrativo: sig.ra Maria Pia Bumbaca, sig. Luigi Rotundo; i rappresentanti degli studenti: sig.ra Giulia Baldacci (entra alle ore 14.47), sig.ra Claudia Caporusso, sig. Valerio Cerracchio, sig. Francesco Montagnese, sig. Riccardo Paolini.

Assistono i Presidi: prof. Domenico Alvaro, prof. Orazio Carpenzano, prof. Antonio D'Andrea, prof. Fabrizio D'Ascenzo, prof. Carlo Della Rocca, prof. Riccardo Faccini, prof. Fabio Grasso, prof. Fabio Lucidi, prof. Tito Marci, prof. Giovanni Palmerini, prof.ssa Arianna Punzi e il Rappresentante degli Assegnisti/Dottorandi, dott. Antonio Natale.

Assenti giustificati: senatori Giorgio Alleva, Presidente del Collegio dei Direttori di Dipartimento, Paolo Gaudenzi, Marco Cavallo, Anna Cusanno, Stefano Marotta e Riccardo Di Pangrazio.

La Presidente, constatata l'esistenza del numero legale, dichiara l'adunanza validamente costituita ed apre la seduta.

.. o m i s s i s ....

HORIZON EUROPE: SISTEMA DI REGISTRAZIONE DEL TEMPO PRODUTTIVO

La Presidente sottopone all'approvazione del Senato Accademico la relazione predisposta dall'Area Supporto alla Ricerca e Trasferimento Tecnologico, Ufficio Promozione e Servizi di Supporto per le Iniziative di Ricerca, Settore Grant Office, inerente al sistema di registrazione del tempo produttivo in Horizon Europe.

La Commissione europea ha recentemente pubblicato la bozza dell'Annotated Model Grant Agreement (AGA) degli EU Grants, la Guida finalizzata a supportare i beneficiari dei grant e a chiarire i vari e molteplici aspetti interpretativi del 'Contratto di sovvenzione' per i progetti finanziati dai programmi europei, incluso Horizon Europe, per il periodo 2021-2027.

Tra le questioni oggetto di approfondimento sono comprese le regole di calcolo del costo del personale e le modalità di registrazione del tempo dedicato al progetto, che prevedono un approccio in parte differente rispetto alla precedente impostazione del programma Horizon 2020.

Infatti, il costo del personale coinvolto nel progetto è calcolato su base giornaliera (daily rate) e non più su base oraria (hourly rate) e si rende pertanto necessario moltiplicare il costo giornaliero per il numero di "giorni equivalenti" dedicati al progetto.

Il costo giornaliero è calcolato dividendo il costo annuo lordo onnicomprensivo degli oneri sociali a carico dell'Ateneo (esclusa IRAP), riferito all'intera durata del periodo di rendicontazione, per il tempo produttivo espresso in giorni fissato forfettariamente dalla Commissione come pari a 215 giorni l'anno. Tali valori devono essere rapportati: alla durata del periodo di rendicontazione; alla durata del contratto di lavoro (per i dipendenti assunti o cessati nel corso del periodo di rendicontazione); alle eventuali caratteristiche part time del contratto.

I giorni effettivamente dedicati al progetto possono essere registrati tramite una dichiarazione mensile, prodotta secondo il modello fornito dalla Commissione, oppure utilizzando un sistema affidabile di registrazione del tempo (time-sheet, su carta o digitale) in grado di tracciare, su base mensile, le ore effettivamente dedicate al progetto.

Nel caso venga adottato il sistema di registrazione tramite time-sheet mensile su base oraria, sarà necessario convertire il totale delle ore lavorate sul progetto in giorni equivalenti, al fine di poter calcolare il costo del personale per la rendicontazione su base giornaliera. La cifra risultante dovrà quindi essere arrotondata per eccesso o per difetto alla mezza giornata più vicina (per esempio: 17,79 = 18 giorni; 17,70 = 17,5 giorni).

La conversione da ore in giorni equivalenti può essere fatta, secondo quanto disposto dall'AGA, utilizzando una delle tre seguenti opzioni:

- 8 ore giornaliere
- il numero medio di ore giornaliere indicate nel contratto di lavoro
- le ore produttive standard annue rapportate all'impegno giornaliero, se il beneficiario dispone di un'abituale pratica contabile utilizzata ai fini del calcolo dei costi del personale.

Alla luce di quanto esposto, si ritiene opportuno che l'Ateneo fornisca delle indicazioni formali, rispetto alle possibili opzioni previste per il sistema di registrazione del tempo effettivamente dedicato alle attività di progetto e riguardo al metodo di conversione delle ore in giorni equivalenti. Ciò al fine di garantire la coerenza nelle procedure adottate dai vari Centri di spesa per il calcolo e la rendicontazione del costo del personale coinvolto nei progetti Horizon Europe.

In particolare, per quanto riguarda il sistema di registrazione del tempo produttivo, si ritiene opportuno utilizzare il sistema "Time-sheet su base oraria" che include la registrazione delle ore effettivamente svolte sul progetto e anche di quelle svolte su altri progetti di ricerca che richiedono rendicontazione dell'impegno orario del personale partecipante con time-sheet . Tale sistema, infatti, è:

- in grado di garantire l'attendibilità del sistema, essendo maggiormente funzionale a rappresentare la corrispondenza tra attività effettivamente svolte e ore dichiarate;
- coerente con la registrazione del tempo produttivo su altri progetti finanziati da differenti autorità di gestione o su differenti programmi europei, nazionali ed internazionali, incluso Horizon 2020 che richiedono rendicontazione dell'impegno orario del personale partecipante con time-sheet ;
- coerente con il sistema U-Gov.

Per quanto riguarda, invece, la conseguente scelta dell'opzione relativa al metodo di conversione delle ore in giorni equivalenti, si ritiene opportuno, tra le tre possibili alternative precedentemente menzionate, che per il personale docente possa essere adottata solo la prima soluzione, ovvero le 8 ore giornaliere, vista la normativa nazionale e i regolamenti interni in materia di contratti per il personale docente, nonché in ragione delle pratiche di contabilità dei costi del personale adottate in Sapienza. Al fine di evitare disomogeneità tra tipologie di personale, si ritiene opportuno estendere tale opzione anche al personale tecnico-amministrativo eventualmente coinvolto in attività di progetto.

Si segnala, altresì, che in merito alle possibili opzioni relative al sistema di registrazione del tempo produttivo sui progetti Horizon Europe e al metodo di conversione delle ore in giorni equivalenti, la maggioranza delle altre Università italiane (ad esempio Alma Mater Studiorum - Università di Bologna, Università Ca' Foscari Venezia, ecc.) hanno scelto il sistema Time-sheet in ore e l'opzione secondo cui un giorno è equivalente ad 8 ore, come emerso a seguito di uno scambio di comunicazioni all'interno del gruppo di lavoro Codau Ricerca.

Ciò premesso, la Presidente invita il Senato Accademico ad approvare l'adozione, ai fini della rendicontazione dei contratti di sovvenzione per i progetti finanziati dal programmi europeo Horizon Europe, del sistema di registrazione del tempo produttivo "Time-sheet su base oraria" e del metodo di conversione delle ore in giorni equivalenti pari a 8 ore, dando altresì mandato all'Area Supporto alla Ricerca e Trasferimento Tecnologico, in collaborazione con il Centro InfoSapienza, di rendere disponibile la compilazione del time-sheet integrato con gli altri progetti di ricerca nazionali ed internazionali tramite l'applicativo U-Gov.

ALLEGATO IN VISIONE:

Documento di analisi su Annotated Model Grant Agreement (AGA) per EU Grants

Senato accademico

Seduta del

13 settembre 2022

DELIBERAZIONE N. 207/2022

IL SENATO ACCADEMICO

- **Letta la relazione istruttoria;**
- **Considerata l'opportunità di stabilire delle indicazioni formali rispetto alle possibili opzioni previste dall'Annotated Model Grant Agreement (AGA) degli EU Grants della Commissione Europea, con riferimento al sistema di registrazione del tempo effettivamente dedicato alle attività di progetto e del metodo di conversione delle ore in giorni equivalenti;**
- **Vista la necessità di garantire la coerenza tra le procedure adottate dai vari Centri di spesa per il calcolo e la rendicontazione del costo del personale coinvolto nei progetti Horizon Europe;**
- **Sentita la Prorettrice alla Ricerca;**
- **Presenti e votanti 26: con voto unanime espresso nelle forme di legge dalla Rettrice, dal Prorettore vicario e dai Senatori: Altamura, Andreassi, Asquini, Avitabile, Calogero, Del Monte, Franchitto, Gallinaro, Lari, Lettieri, Lupoi, Malvenuto, Persechino, Plebani, Rinzivillo, Rossi, Tedeschi, Bumbaca, Rotundo, Baldacci, Caporusso, Cerracchio, Montagnese, Subiaco**

DELIBERA

- **di approvare l'adozione, ai fini della rendicontazione del tempo produttivo nei contratti di sovvenzione per i progetti finanziati dal programma europeo Horizon Europe, del sistema di registrazione del tempo produttivo "Time-sheet su base oraria", che includa la registrazione delle ore effettivamente svolte sul progetto e su altri progetti di ricerca che richiedono rendicontazione dell'impegno orario del personale partecipante con Time-sheet e del metodo di conversione delle ore in giorni equivalenti pari a 8 ore;**
- **di dare mandato all'Area Supporto alla Ricerca e Trasferimento Tecnologico, in collaborazione con il Centro InfoSapienza, di rendere disponibile la compilazione del Time-sheet integrato con gli altri progetti di ricerca nazionali ed internazionali tramite l'applicativo U-Gov.**

Letto e approvato seduta stante per la sola parte dispositiva.

LA SEGRETARIA	**LA PRESIDENTE**
F.to Simonetta Ranalli	**F.to Antonella Polimeni**

U-WEB INTEGRATED TIMESHEET InTime

Il personale impegnato su uno o più progetti di ricerca nazionali ed europei deve indicare le ore lavorate mensilmente sul progetto, ai fini della rendicontazione del proprio costo su quel progetto. **U-WEB INTEGRATED TIMESHEET InTime** è un tool disponibile in Sapienza che permette la rendicontazione dei progetti di ricerca nazionali ed europei, nonché delle altre attività di ricerca ed istituzionali, in un contesto *integrato*.

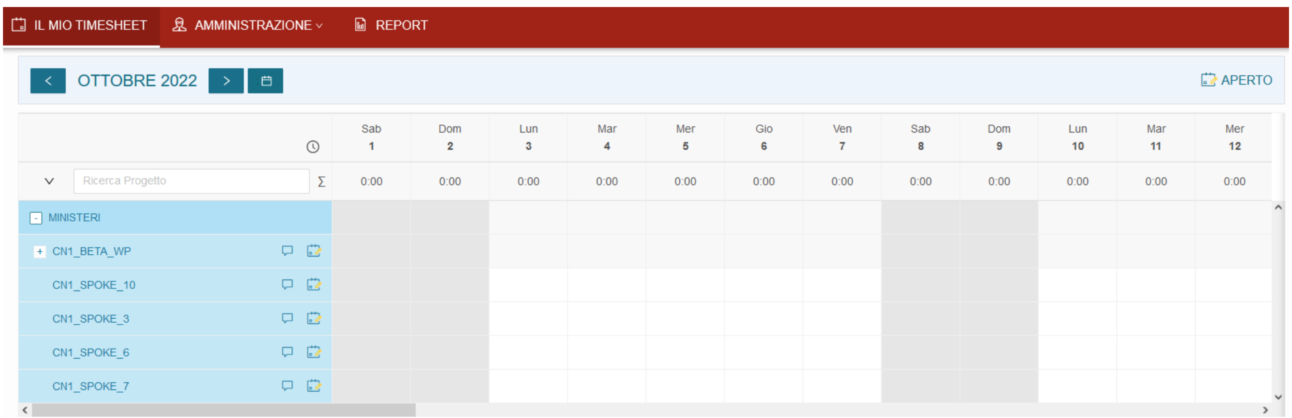
Accesso tramite: https://uniroma1.u-web.cineca.it/

Interfaccia Ricercatore

All'interno dell'interfaccia il mio Timesheet di U-Web InTime (integrated Timesheet) l'imputazione degli effort (ore svolte su di una data attività) avviene all'interno della scheda 

IL MIO TIMESHEET

L'interfaccia il mio Timesheet è dedicata alla compilazione del Timesheet per la persona. Si compone verticalmente delle coordinate relative alle attività progettuali su cui la persona è impegnata, orizzontalmente vengono riportati i giorni del mese.



INSERIMENTO EFFORT

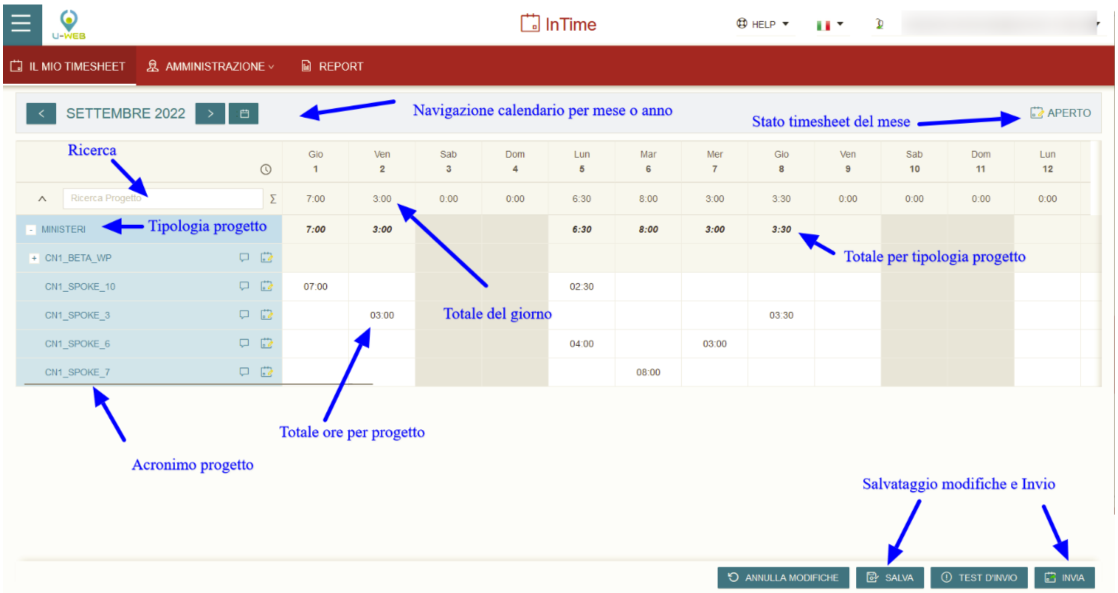
L'impegno sui progetti viene inserito a livello giornaliero sul progetto interessato nel formato hh:mm ore e minuti. È inoltre possibile inserire una nota testuale attraverso l'icona .

Per inserire direttamente dal Timesheet le ore effettuate sul progetto è necessario posizionarsi nella casella di intersezione tra la data giornaliera ed il codice/acronimo del progetto stesso (sarà necessario aprire con il pulsante '+' il progetto ed inserire gli effort direttamente sui WP qualora questi siano presenti). Una volta posizionatisi sull'intersezione è possibile cliccarci su, apparirà un formato orario 00:00 che indica ore, minuti e possibili note.

La somma di tutte le ore inserite (risultato della sommatoria tra tutti i macrotipi progetto presenti) è invece visibile immediatamente al di sotto della data giornaliera.

Quando si inseriscono effort sui progetti o WP il totale delle ore inserite viene visualizzato:

- Verticalmente per Progetto e nella casella della data in corrispondenza del giorno
- Orizzontalmente nelle ultime cinque colonne riportando il totale mensile, **quanto inserito sull'anno solare** (in ottica di monitoraggio 1720 ore per progetti UE e 1500 ore per nazionali) , il totale inserito dall'inizio del progetto, l'eventuale budget orario e la differenza rispetto a questi ultimi.



Al termine dell'inserimento cliccando su SALVA in basso a destra il sistema registra i dati.

Il sistema può impiegare diversi minuti per il salvataggio dei dati. Si raccomanda di non chiudere il browser finché non appare la conferma dell'avvenuto salvataggio dei dati

Eventuali effort che sforino i vincoli di inserimento impostati vengono evidenziati attraverso distinzioni cromatiche in arancione per i vincoli non bloccanti ed in rosso per i vincoli bloccanti. In ogni caso i dati vengono comunque salvati.

Se si desidera inviare il timesheet per il mese in oggetto, è necessario cliccare sul pulsante INVIA . Dopo questa operazione il sistema verifica l'eventuale presenza di effort che sforano vincoli bloccanti ed esige la loro correzione per rendere effettivo l'invio. Il Timesheet in stato Inviato passa in sola lettura ed in alto a destra viene aggiornato lo stato mensile ad Inviato.

È presente il pulsante ANNULLA MODIFICHE che permette di ricaricare l'attuale mese annullando le modifiche non salvate.

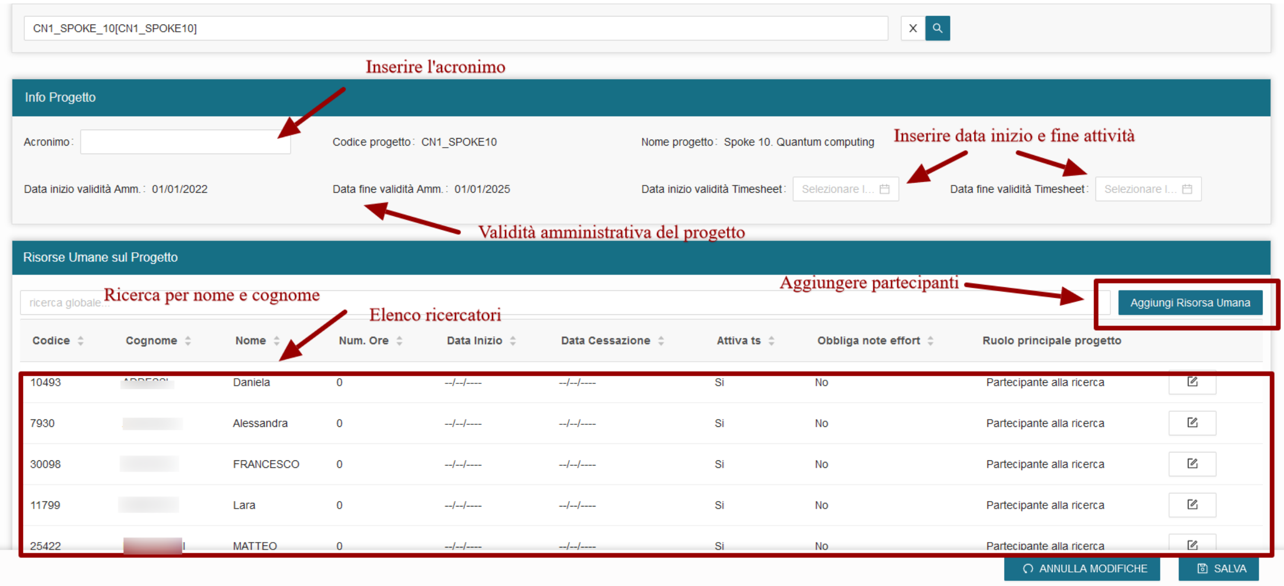
Interfaccia Amministrazione

Attraverso il menu Amministrazione AMMINISTRAZIONE è possibile completare le informazioni relative ai progetti di cui si è responsabili inserendo un acronimo del progetto, le date delle attività, i membri del gruppo di ricerca ed altre informazioni, oltre ad approvare l'impegno registrato dai ricercatori sui progetti che si coordinano.

ATTIVAZIONE DEL GRUPPO DI RICERCA PER LA COMPILAZIONE DEL TIMESHEET

Selezionare la voce Amministrazione Risorse Umane, cliccare sull'icona di ricerca e selezionare il progetto dalla finestra che elenca i progetti dei quali si è referenti (se il progetto non è presente contattare il RAD di riferimento). Qui è possibile valorizzare i campi acronimo, le date di validità del timesheet, e modificare/formare il gruppo di ricerca.

Per compilare il gruppo di ricerca nella parte sottostante dello schermo cliccare su Aggiungi Risorsa Umana , cliccare sulla casella Risorsa Umana e inserire nome e cognome nei campi appositi, selezionare la persona, se disponibile assegnare un monte ore sul progetto. Le date di inizio e cessazione sono da valorizzare solo dove non corrispondano con le date di validità timesheet precedentemente compilate. La casella obbligo note effort, se spuntata, renderà necessario per la persona selezionata inserire la descrizione dell'attività svolta sul progetto per ogni valore orario inserito sul progetto. Ripetere l'operazione per ogni componente del gruppo.



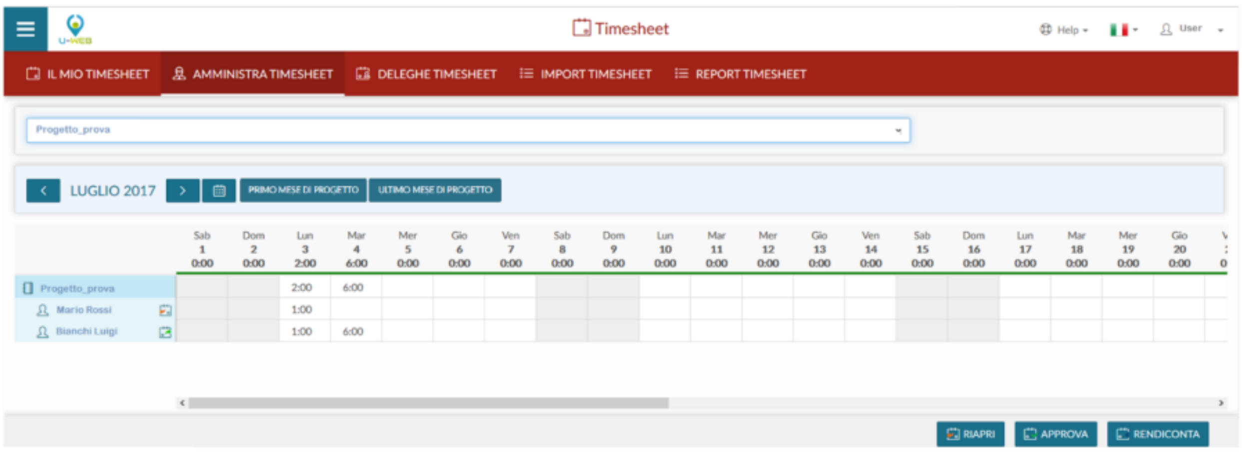
CREAZIONE WORK PACKAGE

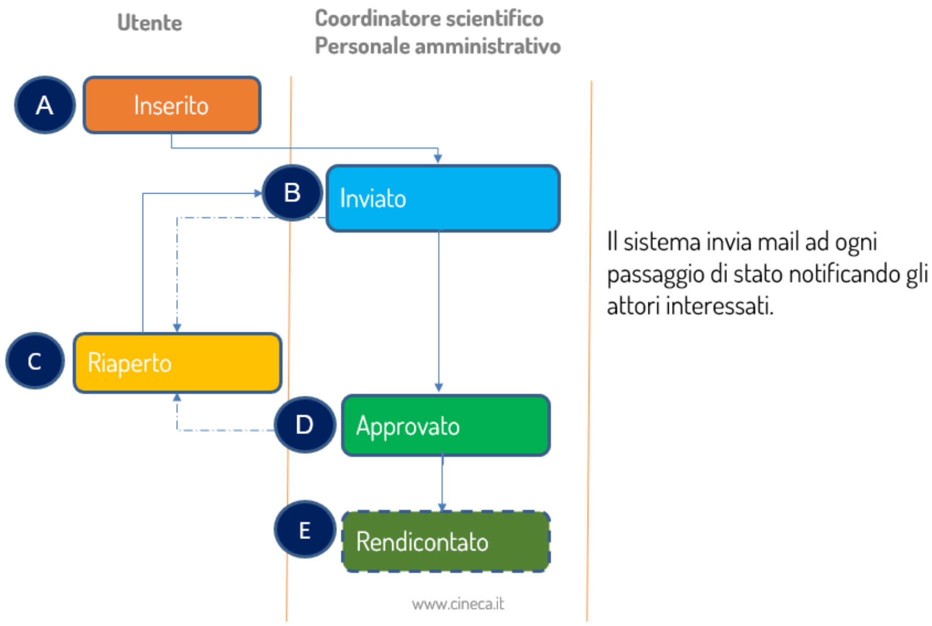
Se per il progetto è prevista la rendicontazione per **Work package** cliccare su Aggiungi Nuovo Work-Package valorizzare i campi **Codice**, **Tipo attività**, **Descrizione** e le **date di validità** e conferma per salvare il Work package. Ripetere l'operazione per ciascuno dei WP di progetto.

Procedere ora al collegamento dei ricercatori come descritto precedentemente, in presenza di WP è necessario per ciascun ricercatore, selezionare nella finestra i WP a cui la persona partecipa. Cliccare su conferma per salvare. La schermata elenca sia i WP creati che l'associazione di ciascun partecipante agli stessi.

APPROVAZIONE DEL TIMESHEET

Il responsabile del progetto può verificare e approvare il timesheet del gruppo di ricerca attraverso la funzione **Amministrazione Timesheet Singola** o **Amministrazione Timesheet aggregata,** rispettivamente per il singolo progetto o per l'insieme dei progetti che si coordinano.



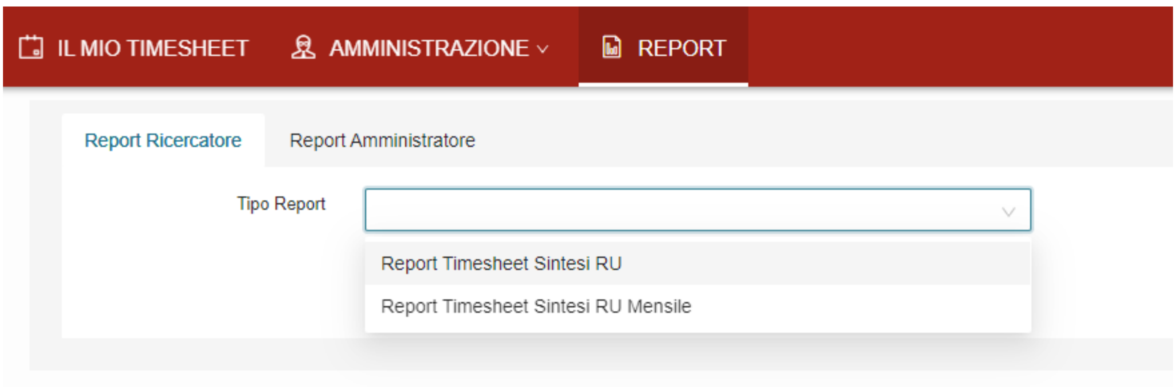


È importante ricordare che solo il titolare del timesheet, ovvero colui che compila il proprio mese, è abilitato alla modifica e registrazione degli effort che lo riguardano. L'interfaccia amministratore timesheet è quindi in sola lettura ed ha lo scopo di monitorare gli effort sul progetto che si coordina e modificare lo stato degli stessi ai fini del flusso di approvazione e rendicontazione.

Solo in fase di riapertura timesheet, l'amministratore potrà inserire una "Nota di riapertura". Cliccando sul tasto RIAPRI si aprirà una finestra nella quale sarà possibile inserire la motivazione di riapertura che verrà riportata al ricercatore.

REPORT

Attraverso la funzione report è possibile stampare il proprio timesheet nella scheda Report Ricercatore mentre attraverso la scheda Report Amministratore sarà possibile produrre i report del gruppo di ricerca e dei singoli progetti che dei quali si è responsabili, per mese, per anno o per più mesi.



Alla selezione dei report dal menu a tendina vengono visualizzate le caselle dei parametri di lancio, i parametri obbligatori sono contraddistinti dall'asterisco.
Per alcuni report è possibile visualizzare anche le sole ore approvate rendicontate secondo il flusso di approvazione precedentemente descritto.

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