

# Simplification survey

## Introduction

### **EUA SURVEY: SIMPLIFICATION OF THE EU FRAMEWORK PROGRAMME FOR RESEARCH AND INNOVATION**

This survey is designed as a follow-up to the EUA member consultation on the Horizon 2020 mid-term review. The aim is to collect specific evidence on possible ways to further simplify and enhance the efficiency of the EU Framework Programme.

It is focused on several issues under the umbrella of simplification that could potentially make the administration of the EU Framework Programme projects less complex, time-consuming and costly.

In the course of 2017, the European Commission announced and implemented a set of measures on simplification. In particular, the latest changes in the Model Grant Agreement target a broader acceptance of institutional practices for cost accounting under Horizon 2020, an increased use of lump sums and a more effective use of additional remuneration.

Against this background, EUA is launching this survey to consult its members on how to further reduce the complexities of participation in Horizon 2020 and limit any potential “unintended consequences” of the changes implemented by the policy makers.

The questionnaire consists of four parts dedicated to (i) institutional accounting practices; (ii) lump sum actions; (iii) cascading grants and (iv) additional remuneration. EUA is seeking the input of its members on the advantages and potential pitfalls of these mechanisms as well as on practical ways of their further improvement.

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## **Institutional accounting practices**

### **INSTITUTIONAL ACCOUNTING PRACTICES**

The current version of the Horizon 2020 Model Grant Agreement allows for beneficiary's usual cost accounting practices to be applied in two cases: (a) charging personnel costs on the basis of an amount per unit calculated by the beneficiary ('unit costs') (average personnel costs) and

(b) charging costs for products or services provided internally in an organisation.

The EUA member consultation on the Horizon 2020 mid-term review revealed that many institutions are still limited in applying their usual institutional accounting procedures accepted by national funders.

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Q1 Which of the following measures could help improve the acceptance of institutional cost accounting practices? Please select all options that apply.

The acceptance of institutional cost accounting practices should be extended to all types of costs. (1)

Certifying methodologies for unit costs should be less prescriptive / more flexible. (2)

The acceptance of institutional cost accounting practices should be extended to the beneficiary's/national rules for depreciation. (3)

The acceptance of institutional cost accounting practices should be extended to the beneficiary's/national rules for time recording. (4)

The acceptance of institutional cost accounting practices should be extended to the beneficiary's/national rules for tax refund. (5)

The acceptance of institutional cost accounting practices should be extended to the beneficiary's/national rules for hiring (e.g. temporary) staff. (6)

Other, please specify (7) \_\_\_\_\_

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Q2 What else could be done, so that you could fully apply your institutional cost accounting practices under Horizon 2020 projects?

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## Lump sum grants

### LUMP SUM GRANTS

In line with its priority 'Budget Focused on Results', the Commission is moving towards a wider use of lump-sum project funding. The latter is seen to have the potential to considerably reduce the administrative burden on participants through keeping the project focus on research and innovation, enhancing impacts and lowering the financial error rate. Lump-sum funding aims to shift the focus from inputs (i.e. costs incurred) to monitoring performance and outputs, covering the entire project life cycle, including new ways of ex-post audits.

Currently, lump sum grants fund (mainly) coordination and support actions (CSA) and (exceptionally) research and innovation actions (RIA) or innovation actions (IA) — if the work programme/call provides for a lump sum grant. CSA, RIA and IA lump sum actions may be mono- or multi-beneficiary actions. They can be funded in all parts of Horizon 2020.

Lump sum grants are based on a global amount deemed to cover all costs of the action or a specific category of costs. The beneficiaries do not need to identify the actual eligible costs covered or provide supporting documentation (such as accounting statements) to prove the amount declared as a lump sum. The use of the lump sum is set out in the work programme / call. If the action is correctly implemented, the beneficiaries are entitled to receive this fixed amount of EU funding (lump sum). Improper implementation of the action leads to ineligibility of the costs.

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Q3 Does your institution have any experience with using lump sums for Horizon 2020 project(s)?

- Yes (1)
- No (2)
- I don't know (3)

*Skip To: Q5 If Q3 = No (2)*

*Skip To: Q5 If Q3 = I don't know (3)*

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Q4 How satisfied are you with this form of funding? Please select all options that apply.

	Extremely satisfied (1)	Satisfied (2)	Dissatisfied (3)	Extremely dissatisfied (4)
Possibility to apply lump sum grants to various actions (CSA, RIA, IA) (1)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Eligibility conditions for lump sum grants (2)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Coverage of actual costs (lump sums properly compensate for actual costs) (3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accounting / reporting rules (4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify (5)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q5 What are the advantages of lump sum grants?

- Lump sums reduce time and workload for the preparation and administration of project proposals and projects (1)
- Lump sums require no calculation of total eligible costs (2)
- Lump sums require one common financial statement for the consortium (3)
- Lump sum grants offer more flexibility in financial management within the consortium / project (4)
- Other, please specify (5) \_\_\_\_\_

Q6 What are the disadvantages of lump sum grants?

- Lump sums might fail to provide full coverage of actual costs and, therefore, risk to endanger financial sustainability of beneficiaries in the long run (1)
  - Lump sum grants might create grey zones and risks (e.g. overspending) in terms of financial management of the consortium and reduce its transparency for the partners and the funder (2)
  - Lump sums might be used to generate income to the detriment of quality (3)
  - Lump sum grants have high risks in case of non-compliance / improper implementation of the action, particularly given possible difficulties with assessing performance (4)
  - Other, please specify (5) \_\_\_\_\_
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Q7 How could the use of lump sum actions/projects in Horizon 2020 projects be further improved?

- Lump sum grants should be limited to specific actions or types of projects (e.g. CSA) (1)
  - Lump sum grants should be expanded to all types of actions and projects / used more broadly (2)
  - Lump sum grants should be fully abandoned (3)
  - Nothing should be changed / the existing provisions are satisfactory (4)
  - Other, please specify (5) \_\_\_\_\_
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Q8 Please provide any comment on the use of lump sums in Horizon 2020.

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## Cascading grant option / calls for third parties

### CASCADING FUNDING

The Commission has provisionally included a number of calls based on a 'cascading funding' principle (e.g. the Horizon 2020 draft work programme ICT 2018-20). Cascade funding means that a call is published to find a consortium that itself publishes different calls for a specific target group. This scheme allows a part of the budget to be set aside by the consortium for third parties, entities that are not part of the consortium, through an open call for proposals or as prize for a contest (inducement prize).

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Q9 Does your institution have any experience of providing financial support (e.g. in the form of prizes, vouchers) to thirds parties under a Framework Programme project (FP6, FP7 or Horizon 2020)?

- Yes (1)
- No (2)
- I don't know (3)

*Skip To: Q11 If Q9 = No (2)*

*Skip To: Q11 If Q9 = I don't know (3)*

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Q10 How satisfied are you with your experience of a Horizon 2020 funding consortium?

	Extremely satisfied (1)	Satisfied (2)	Dissatisfied (3)	Extremely dissatisfied (4)
Organisational and financial flexibility of the scheme (1)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accounting procedures / reporting to the EU funder (2)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Administrative workload (e.g. for liaising with both the EU funder and the funded third party) (3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accountability to the EU funder on behalf of third party (4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify (5)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q11 Does your institution have any experience of benefiting, as a third party, from funds distributed by an FP consortium?

- Yes (1)
- No (2)
- I don't know (3)

*Skip To: Q13 If Q11 = No (2)*

*Skip To: Q13 If Q11 = I don't know (3)*

Q12 How satisfied are you with this experience?

	Extremely satisfied (1)	Satisfied (2)	Dissatisfied (3)	Extremely dissatisfied (4)
Access to information (1)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Transparency and fair competition (2)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Eligibility conditions (3)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Accounting procedures / reporting to the funding consortium (4)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Other, please specify (5)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Q13 What should be the use of cascading grant options in Horizon 2020?

- The use of cascading grant should be limited to specific actions (please specify) (1)  
\_\_\_\_\_
- The use of cascading grant should be expanded (2)
- The use of cascading grant should be reduced or fully abandoned (3)
- Other (4) \_\_\_\_\_

Q14 Please provide any comment on the use of cascade funding grants in Horizon 2020.

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## Additional remuneration

### ADDITIONAL REMUNERATION

The latest revision of the Horizon 2020 Model Grant Agreement adopted in February 2017 introduced a new definition for the additional remuneration of researchers. 'Additional remuneration' means any part of the remuneration which exceeds what the person would be paid for time worked in projects funded by national schemes. The Commission's objective is to make sure that personnel costs under Horizon 2020 are at least at the same level as in nationally funded projects.

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Q15 Do you have any experience with additional remuneration for personnel costs charged to Horizon 2020 projects?

- Yes, we use additional remuneration to charge personnel costs to our Horizon 2020 projects (1)
- Yes, we coordinate a Horizon 2020 project in which one of the partners applies additional remuneration (2)
- No, we are not using this mechanism (3)
- We have not yet used the additional remuneration scheme, but we are considering it (4)
- I don't know (5)

*Skip To: Q21 If Q15 = No, we are not using this mechanism (3)*

*Skip To: Q22 If Q15 = We have not yet used the additional remuneration scheme, but we are considering it (4)*

*Skip To: Q23 If Q15 = I don't know (5)*

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Q16 In which way do you use it?

- For all Horizon 2020 projects / it's part of an institutional strategy / requirements (1)
  - For some Horizon 2020 projects (2)
  - I don't know (3)
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Q17 How satisfied are you with this scheme?

	Extremely satisfied (1)	Satisfied (2)	Dissatisfied (3)	Extremely dissatisfied (4)
Eligibility conditions (1)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Calculation methodology (2)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Size of corresponding pro-rata amount (EUR 8000) (3)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounting / reporting rules (4)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Other, please specify (5)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

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Q18 What challenges have you experienced while implementing this scheme?

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*Display This Question:*

*If Do you have any experience with additional remuneration for personnel costs charged to Horizon 20... = Yes, we coordinate a Horizon 2020 project in which one of the partners applies additional remuneration*

**Q19** What are the advantages for the concerned partner(s) or the consortium?

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*Display This Question:*

*If Do you have any experience with additional remuneration for personnel costs charged to Horizon 20... = Yes, we coordinate a Horizon 2020 project in which one of the partners applies additional remuneration*

**Q20** What are the complexities for the financial management and reporting for the consortium?

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*Display This Question:*

*If Do you have any experience with additional remuneration for personnel costs charged to Horizon 20... = No, we are not using this mechanism*

**Q21** Please explain why

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*Display This Question:*

*If Do you have any experience with additional remuneration for personnel costs charged to Horizon 20... = We have not yet used the additional remuneration scheme, but we are considering it*

Q22 Please explain what you are doing for that purpose? (e.g. finalising or certifying the institutional policy for additional remuneration)

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Q23 In your opinion, how can this scheme be further improved?

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## Simplification

Q24 Please provide any further comment on the simplification of Horizon 2020 and the future Framework Programme.

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## Contact details

Q25 Please specify the name of your institution

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Q26 Please specify the country  
Country (1)

- Albania
- Andorra
- Armenia
- Austria
- Azerbaijan
- Belarus
- Belgium
- Bosnia and Herzegovina
- Bulgaria
- Croatia
- Cyprus
- Czech Republic
- Denmark
- Estonia
- Finland
- France
- FYR Macedonia
- Germany
- Georgia
- Greece

- Holy See
- Hungary
- Iceland
- Ireland
- Italy
- Kazakhstan
- Latvia
- Liechtenstein
- Lithuania
- Luxembourg
- Malta
- Moldova
- Montenegro
- Netherlands
- Norway
- Poland
- Portugal
- Romania
- Russia
- Serbia
- Slovakia

- Slovenia
- Spain
- Sweden
- Switzerland
- Turkey
- Ukraine
- United Kingdom
- Other

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*Display This Question:*

*If Please specify the country =*

**Q27 Please specify**

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Q28 Information about the person filling in the survey

First name (1) \_\_\_\_\_

Last name (2) \_\_\_\_\_

Position (3) \_\_\_\_\_

Email address (4) \_\_\_\_\_

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## Submission

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Q29 The European University Association thanks you for taking the time to complete this questionnaire. If you would like, you can go back and make changes to your answers. **If you want to submit your results now, please click the 'Submit' button below.**

After submitting your results, you will be automatically redirected to your responses report. We will keep you informed about further steps once the analysis is completed. For further information, please visit the EUA website or contact us at [funding@eua.be](mailto:funding@eua.be)

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