



## **Commission adopted revised versions of model grant agreements – retroactive applicability for clarifications, corrections and the new rules in favour of the beneficiaries**

On 27 February 2017, the Commission amended the Horizon 2020 model grant agreements, providing among other changes, clarifications, corrections and new rules in favour of beneficiaries that can be applied retroactively to grants signed with the previous versions. The implementation of these modifications in the IT system requires some time, so that in a short period after their adoption, grant agreements that were already under grant preparation (GAP) before the adoption date (**including the grant agreement that you are about to sign**) are **signed with the previous version**.

### **Is there any effect on my signed grant agreement after signature?**

No. The grant agreement that you are about to sign continues being applicable without the need to amend it.

### **What are the modifications from which my grant could benefit retroactively?**

The most important modifications that can be applied retroactively to grants signed with the previous version are:

- new definition for additional remuneration, i.e. the part of the remuneration which is higher than the remuneration paid by the beneficiary under national projects (see [Article 6.2.A.1](#)).
- increased flexibility for accepting as personnel costs, the costs of staff employed via quasi-subordinate work contracts who, in practice, work under conditions similar to those of an employee (see [Article 6.2.A.2](#)).
- wider acceptance of the beneficiaries' usual cost accounting practices for direct costs by allowing to charge costs for goods or services internally invoiced on the basis of a unit cost (see [Article 6.2.D.5](#)).
- possibility for beneficiaries who are receiving an operating grant to declare indirect costs in the Horizon 2020 grant if they can demonstrate that the operating grant does not cover any costs of the action (see [Article 6.2.E](#)).

### **Does my grant agreement have to be amended in order to benefit retroactively from the modifications?**

No.

## **What do I have to do to signal that I want to benefit retroactively from the modifications?**

You do not need to inform the Commission/Agency explicitly on your intentions. You can simply run your grant according to the above revised provisions applying retroactively, and the Commission/Agency will accept this.

- *Example: A beneficiary included the costs of goods and services internally produced (i.e. by one of its departments) and directly used for the action as 'actual costs' in the corresponding budget categories (e.g. staff assigned to the functioning of a wind tunnel used for the Horizon 2020 action, under the budget category 'direct personnel costs'). However, at the end of the first reporting period, the beneficiary may declare these costs as part of the 'unit costs' included in the budget category 'other direct costs' column 'costs of internally invoiced goods and services' without amending the GA.*

## **How can I get an overview on the changed articles with retroactive applicability?**

There is a [document](#) showing most of the articles affected by corrections, clarifications and the new rules in favour of beneficiaries with retroactive applicability, highlighting the changes for ease of comparison.

## **To whom can I turn if I have questions?**

Please use the [Research Enquiry Service](#), choosing the subject item "10 – Legal and financial issues" from the drop-down list in the Web form.