

PM
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Rekommendation för regelefterlevnad gällande tidrapportering i externfinansierade forskningsprojekt

Det finns finansiärer som kräver tidredovisning, exempelvis EU i ramprogrammet ”H2020” och ”HEU”. För att dokumentera att arbetstid har lagts på ett visst externfinansierat forskningsprojekt måste en tidrapportering upprättas. Mall som stöd för detta finns på medarbetarwebben. Här följer rekommendationer från Avdelningen för forskningsstöd hur en dokumentation av den regelefterlevnaden bör se ut. Om inte tidrapportering upprättas enligt rekommendationerna riskerar ansvarig forskare exempelvis att delar eller hela bidraget återkallas. Ansvaret för upprättandet av dokumentation ligger hos ansvarig forskare.

- I. Tid rapporteras som timmar per dag.
- II. Bara faktiska arbetade timmar ska noteras, lika så verklig semester, verklig sjukfrånvaro och verklig föräldradidighet o.dyl. (inga schabloner!)
- III. All tid som personen har på SU ska noteras i tidrapporteringen (inkl. övriga externfinansierade forskningsprojekt och övrig tid)
- IV. Tidrapporter ska upprättas kalendermånadsvis
- V. Tidrapporter ska signeras av vederbörande (som jobbat timmar) samt arbetsledare. För professorer och forskningsgruppsledare är det prefekten eller motsvarande som signerar som arbetsledare. Tidrapporterna ska signeras i anslutning till att de är färdigställda, senast under kommande veckorna efter aktuell månad. Sent signerade tidrapporter leder till revisionsanmärkningar. Tidrapporternas signaturer ska alltid dateras med det faktiska signeringsdatumet oavsett när signering sker.
- VI. Den obligatoriska information som finansiären kräver ska finnas med på varje kalendermånadsrapportering för att tydligt identifiera exempelvis forskare och forskningsprojekt.
- VII. En fysisk person på SU ska bara upprätta en (1), samlad, tidrapportering.

Bifogat finns utdrag ur kommenterade regelverket för H2020 och HEU respektive.

Avdelningen forskningsstöd

BILAGA A: Utdrag från H2020 AGA — Annotated Model Grant Agreement: V5.2, del av artikel 18

9. Records for personnel costs — Hours worked for the action

The records for personnel costs depend on whether the person worked exclusively for the action or not.

⚠ For H2020, exclusive work or not matters only for the record-keeping. It has NO impact on the calculation of the costs to be declared (— in both cases they must be calculated through an hourly rate, monthly or per full financial year, etc.; see [Article 6.2.A](#)).

For **persons who work exclusively for the action** (regardless if they are full-time or part-time employees), the beneficiary may either:

- sign a [declaration on exclusive work for the action \[ODT format\]](#) (one per reporting period), to confirm that the person worked exclusively for the action, either:
 - during the whole reporting period
- or
- during an uninterrupted time-period, covering at least a full calendar month within the reporting period.

Best practice: Beneficiaries should take a prudent approach and use this possibility only if it is planned that the person works exclusively on the action during a long and continuous period of time. If there are any doubts, a record of actual hours worked should be kept (*e.g. time-sheets*).

'Exclusive work' means that the person carried out NO OTHER activities for the beneficiary than those of the action.

Intermittent (i.e. sporadic or random) periods of 'exclusive' dedication can NOT be subject of a declaration. If a person worked randomly for the action after an

uninterrupted time-period covered by a declaration, time-sheets are needed for the period of random work.

Example: The person worked for the action exclusively from 15/02 to 31/05 and then worked again in the action some days in July and October and the full month of November. The declaration will cover the period from 15/02 to 31/05 and time records must be kept for the time the person worked for the action in July, October and November.

If a person worked under different regimes during the reporting period (exclusive and non-exclusive), the declaration may be used ONLY for a period of exclusive work. The other months must be recorded with time-sheets.

If there were several periods of exclusive work during one reporting period, the beneficiary may choose to use the declaration for the longest one (and use the monthly time-sheets for the others).

The declaration must be **dated** and **signed** by the person concerned AND her/his supervisor.

- keep **time records**.

Best practice: If the person works exclusively for the action during a *full financial year*, it is strongly recommended that the beneficiary signs the 'declaration on exclusive work for the action' (— even if the person keeps time records). In this way, the declaration can serve as evidence that the person worked for the action all her/his annual productive hours.

For **persons who do NOT work exclusively for the action**, the beneficiaries must:

- show the actual hours worked, with reliable **time records** (*i.e. time-sheets*) either on paper or in a computer-based time recording system.

Time records must be dated and signed at least monthly by the person working for the action and his/her supervisor.

If the time recording system is computer-based, the signatures may be electronic (*i.e. linking the electronic identity data (e.g. a password and user name) to the electronic validation data, with a documented and secure process for managing user rights and an auditable log of all electronic transactions*).

Time records should include, as a minimum:

- the title and number of the action, as specified in the GA
- the beneficiary's full name, as specified in the GA
- the full name, date and signature of the person working for the action
- the number of hours worked for the action in the period covered by the time record
- the supervisor's full name and signature
- a reference to the action tasks or work packages of Annex 1, to which the person has contributed by the reported working hours.


Information included in time-sheets must match records of annual leave, sick leave, other leaves and work-related travel.

A [template \[ODT format\]](#) for time-sheets with these minimum requirements is available. (This template is not mandatory; beneficiaries may use their own model, provided that it fulfils the minimum conditions and it contains at least the information detailed above.)

If time records are not reliable, the Commission/Agency may exceptionally accept **alternative evidence** if it proves the number of hours worked on the action with a similar (or at least satisfactory) level of assurance (assessed against generally-accepted audit standards).

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 The Commission/Agency has full discretion to accept or refuse the alternative evidence and there is no entitlement to it. Beneficiaries that rely on alternative evidence bear the **full risk** of refusal and rejection of costs by the Commission/Agency.

Examples of possible alternative evidence (non-exhaustive list): travel documents proving participation in a project meeting (boarding pass, obliterated travel ticket, hotel invoice, etc.); agenda and minutes of the meeting; attendance lists; working papers; laboratory log books; professional/personal diaries; documents related to presentations; scientific publications; correspondence such as letters, notes, memos, emails; etc.

The auditors will use the following three criteria to assess how credible the alternative evidence is:

1. Clear identification of the person concerned
2. Clear link to the project under scrutiny
3. Possibility to quantify time spent on project-related tasks.

Alternative evidence will only be accepted if these three criteria are met.

Example (acceptable alternative evidence):

A researcher submits the following email as alternative evidence: 'I hereby send you the results of the analysis of project XYZ that I have been working on for the last two weeks.'

Criterion 1 is met – the sender of the email is the person concerned

Criterion 2 is met – the project is identified as XYZ

Criterion 3 is met – the time is quantified: two weeks

Example (not acceptable alternative evidence):

A beneficiary submits the following email as alternative evidence: 'I hereby send you the results of the analysis recently carried out by my team.'

Criterion 1 is not met – it is unclear who the person concerned is; the team members and their contributions are unknown

Criterion 2 is not met: the project name is not mentioned

Criterion 3 is not met – the time is not quantified

BILAGA B: Utdrag från HEU AGA — Annotated Model Grant Agreement: V0.2, del av artikel 20

9. Records for personnel costs — Days worked for the action

For persons who work for the action (regardless if they are full-time or part-time employees and/or if they work exclusively or not for the action; **new for 2021-2027**), the beneficiary may either:

- (a) use reliable time records (*i.e. time-sheets*) either on paper or in a computer-based time recording system, to record (at least) all the hours worked in the action

Reliable time records must be dated and signed at least monthly by the person working for the action and their supervisor.

If the time recording system is computer-based, the signatures may be electronic (*i.e. linking the electronic identity data, e.g. a password and user name, to the electronic validation data*), with a documented and secure process for managing user rights and an auditable log of all electronic transactions.

or

- (i) sign a monthly declaration on days spent for the action ([template](#)).

⚠ If you keep both set of documents (time-sheets and monthly declarations), they must be consistent. In case of discrepancies, only the set of documents recording the lower amount of days will be accepted.

⚠ If you record the time worked in hours rather than in days, for example because that is your usual management practice, you must convert the total hours worked into day-equivalents to calculate the personnel costs for the grant (*i.e. number of days x daily rate*). You must do this conversion each time that you calculate a daily rate. To make this conversion, and so to calculate the number of day-equivalents, you simply have to divide the number of hours worked by the person on the action during the reporting period by the number of hours of a day-equivalent. The resulting figure must be rounded up or down to the nearest half-day (for example: 17,79 = 18 days; 17,64 = 17,5 days). The number of hours of a day equivalent is one of the following:

- 8 hours
- the average number of hours that the person must work per working day according to the contract. For example, if the contract says that the person must work 37,5 hours per week distributed in 5 working days, a day-equivalent for the person is 7,5 hours (37,5 / 5).

⚠ You canNOT use this option if the contract does not allow to determine the average number of hours that the person must work per working day.

- If you have a usual cost accounting practice determining the standard number of annual productive hours of a full-time employee, you may determine the value of a day-equivalent as follows:

{The higher between the standard number of annual productive hours of a full-time employee according to your usual practice and 90 % of the standard annual workable hours of a full-time employee
divided by
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The option chosen must be applied consistently; using the same option at least per group of personnel employed under similar conditions (*e.g. same type of contract, same cost-centre*).