H2020-RISE-2016 Coordinators day

Financial aspects

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• **Unit costs principle:** what counts is the triggering event and not the actual costs spent

• **Calculation for the top-up allowance:**

\[
\text{amount per unit (see Annex 2) } \times \text{ number of months actually spent by the seconded staff members on the research and innovation activities}
\]

• For **split stays** a pro-rata unit cost of 1/30 will be reimbursed for each day.
## Unit costs per researcher per month

For secondments eligible for funding

<table>
<thead>
<tr>
<th>Action</th>
<th>Category A</th>
<th>Category B</th>
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<tr>
<td>Marie Skłodowska-Curie Action</td>
<td>Staff member unit cost *&lt;br&gt;person/month&lt;br&gt;Top-up allowance</td>
<td>Institutional unit cost *&lt;br&gt;person/month</td>
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<tr>
<td>Research and Innovation Staff Exchange</td>
<td>2.000</td>
<td>1.800</td>
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*These unit costs are subject to a funding rate of 100% and no country coefficients apply.*
Each beneficiary: (not TC partners) in its individual financial statement

=> Outgoing secondments of its own staff
<= Incoming secondments from a TC partner

Internal arrangements on the use and distribution of funding are possible ONLY for category B units.
**Declaration of secondments**

**How?**

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**Form:** Annex 4 of the GA

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**Model Annex 4 for H2020 MGA MSC-Rise — Multi**

**Financial Statement for Beneficiary**

<table>
<thead>
<tr>
<th>Eligible costs (per budget category)</th>
<th>EU contribution</th>
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<tr>
<td>A. Costs for seconded staff members</td>
<td>Reimbursement rate %</td>
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<td>B. Institutional costs</td>
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<tr>
<td>B.1. Research, training and networking costs</td>
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<td>B.2. Management and indirect costs</td>
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<tr>
<th>Costs per unit</th>
<th>Total</th>
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| Checkbox: Did you receive any EU/Euratom operating grant during this reporting period? | YES ☐ NO ☐ |
|-------------------------------------------------------------------------------------------------|
| If yes, please indicate how many of the total person-months (see 'total beneficiary' above) were incurred during the period covered by the operating grant? | Number of person-months |
• Via the Participant Portal

• The financial statement automatically generated based on the submitted RD (Research Declarations)

• Together with the submission of periodic reports to which the payment is linked

• End of each RP (Reporting Period)
**Principle:** EU contribution only covers *part of the costs* related to secondment and institutional needs

**Examples for co-funding:**
- Secondment costs for staff member
- Salary/fellowship, etc. for the staff member during the secondment
- In house activities disconnected from secondments
- Etc...
Principle of no cumulative award

**Principle:**
The same activity cannot be funded twice by EU funds* (article 129 FR)

**Double funding:**
The same costs cannot be reimbursed twice
Principle: Allowance for seconded staff members (cat. A) must be fully used to cover travel, accommodation and subsistence costs related to the secondment. (article 32.1.j)

Practical modalities:

- Distribute 2.000 EUR to staff in advance/in instalments *
- Reimburse travel and subsistence costs to staff
- A mix of both

* If paid together with salary, be aware of the national income taxes
Principle: use and distribution among participants is acceptable as long as it is convenient for project implementation according to the Annex 1

Example 1: part of institutional costs (B2) reserved to organise general networking events or cover extra management costs of the coordinator

Example 2: re-distributed among secondments according to the specific financial needs of the secondment, and not necessarily according to the balance of secondments
**Principle:** Beneficiaries may possibly transfer funds to TC partners.

The seconded staff from the EU to TC are entitled to cat. B units.

Each **beneficiary remains fully responsible** for its outgoing and incoming secondments from TC countries.
TAKE AWAYS

- Explain to your internal financial services: NO ACTUAL COSTS, but SECONDMENTS

- Category B to be spent according to the needs mentioned in the Annex 1

- Total EU contribution = unit costs x number of months.
TAKE AWAYS

- Ensure that all beneficiaries are aware that RISE might not cover all need it costs

- Co-funding is expected

- Beneficiaries cannot cumulate EU funds for the same action or the same costs

- Consortium Agreement should also define the funding distribution

- Partnership Agreement strongly recommended
Periodic report to be submitted within 60 days after the end of each reporting period.

Pre-financing 65% including 5% Guarantee Fund (GF)
- 20 days after start date or
- 10 days before the project start date

Interim payment up to 90% of the EU contribution
- Max. 90 days after the periodic report has been submitted

Final payment 10% and release of 5% GF
- Max. 90 days after the final reports have been submitted
Pre-financing

• To provide beneficiaries with cash to start working

• Within 30 days either from the entry into force of the Agreement (art 58) or from 10 days before the starting date of the action, which is the latest.

• The coordinator should distribute PF between the beneficiaries without unjustified delay
Interim Payment

• Payment release within 90 days from submission of first periodic report documents

• Payment release can be suspended if reports/information are incomplete/incorrect

• Based on secondments reported

• Up to maximum 90% of total EU contribution

• The payment is distributed according to the internal agreement within the consortium
Final Payment

- Payment release within 90 days from submission of last periodic report documents

- Payment release can be suspended if reports/information are incomplete/incorrect

- Could be recovery of the balance between total claimed units and pre-financing + interim payment
Audit of your grant could be during the project or up to 2 years after the final payment

Each beneficiary must prove:

- The formal link between staff member and sending organisation under the national law
- The secondments took place for the duration reported
- The unit costs Category A were used in full for the seconded staff member
Each beneficiary must keep

- Documents in agreement with internal accounting rules and practices of the organisation
- Records to prove that researcher worked 100% on the RISE project
- Records about the hosted TC researchers
TAKE AWAYS

• Keep in touch with your PO if issues appear

• Define clear funding distribution modalities in the Consortium Agreement

• Coordinator can distribute PF only to beneficiaries having acceded to the GA

• Coordinator can distribute PF only when the minimum number of beneficiaries have acceded
Thank you