



European
Commission

H2020-RISE-2016 Coordinators day

Financial aspects

Nicoleta PETRE

Project Officer CHE panel
nicoleta.petre@ec.europa.eu

Simona LOSMANOVÁ

Project Officer ENG panel
simona.losmanova@ec.europa.eu

1. Declaration of secondments

How much ? Who ? How ?

Principle of co-financing

Principle of no cumulative award

2. Use of the EU contribution

How to use "Category A: staff member costs"

How to use "Category B: institutional costs"

Transfers among participants

Take aways

3. Payments

Timeline

Pre-financing

Interim payment

Final payment

4. Audit

Keeping records

Take aways

Declaration of secondments



- **Unit costs principle:** what counts is the triggering event and not the actual costs spent
- **Calculation for the top-up allowance:**

amount per unit (see Annex 2) x 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.

Declaration of secondments

How much?



Unit costs per researcher per month

For secondments eligible for funding

Marie Skłodowska-Curie Action	Category A Staff member unit cost * <i>person/month</i> Top-up allowance	Category B Institutional unit cost * <i>person/month</i>	
		B1 Research, training and networking costs	B2 Management and indirect costs
Research and Innovation Staff Exchange	2.000	1.800	700

*These unit costs are subject to a funding rate of 100% and **no country coefficients** apply.

Declaration of secondments Who?



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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MODEL ANNEX 4 FOR H2020 MGA MSC-RISE — MULTI

FINANCIAL STATEMENT FOR BENEFICIARY [name] FOR REPORTING PERIOD [reporting period]

Form: Annex 4 of the GA

Number of units (person-months)

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Form of costs³

Eligible ¹ costs (per budget category)						EU contribution			
A. Costs for seconded staff members		B. Institutional costs				Total costs	Reimbursement rate %	Maximum EU contribution	Requested EU contribution
Unit		B.1. Research, training and networking costs		B.2. Management and indirect ² costs					
Costs per unit ⁴	Total a ⁵	Costs per unit ⁴	Total b ⁵	Costs per unit ⁴	Total c ⁵	d = a+b+c	e	f	g

Checkbox : Did you receive any EU/Euratom operating grant during this reporting period? YES NO

If yes, pls 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

Declaration of secondments Where? When?



- 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

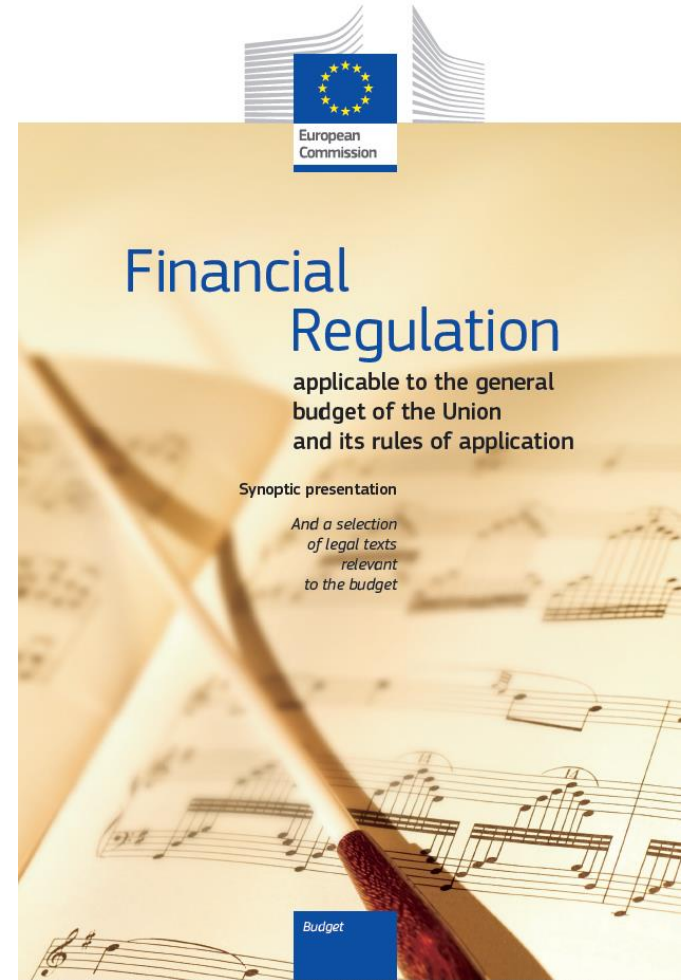


Principle:

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

Double funding:

The same costs cannot be reimbursed twice



Use of the EU Contribution Category A



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**

Use of the EU contribution Category B



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

Use of the EU contribution Transfers to TC partners



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

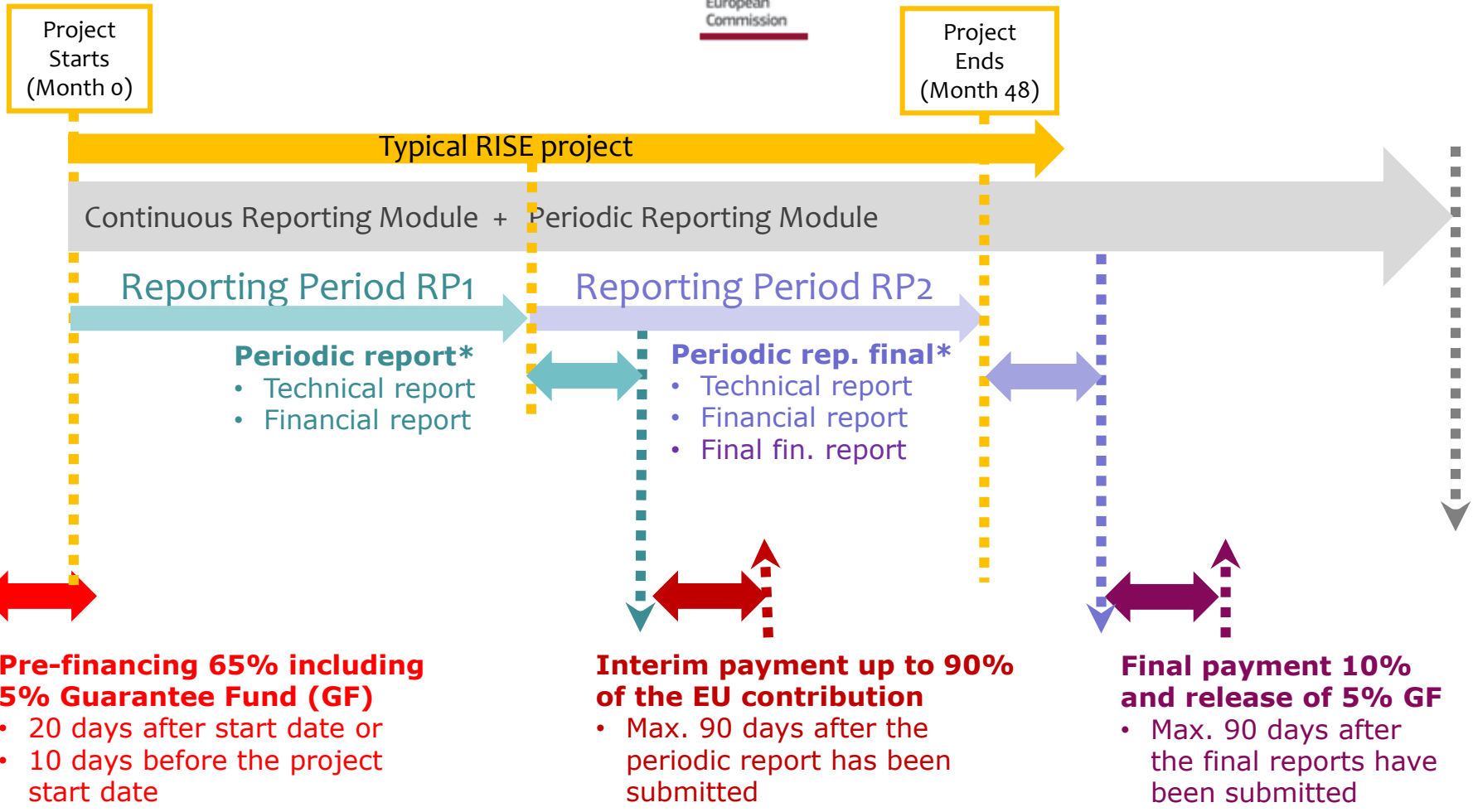


- Explain to your internal financial services: **NO ACTUAL COSTS, but SECONDMENTS**
- Category B to be spent according to the needs mentioned in the Annex 1
- Total EU contribution = unit costs x number of months.



- 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

Payment Timeline



* Periodic report to be submitted within 60 days after the end of each reporting period.



- 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



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A small red network diagram consisting of four nodes connected by lines, positioned to the right of the main text.