

# *SANGOMA Kick Off*

.....

# NCP

- NCP = National Contact Point
- In every country participating
  - [http://cordis.europa.eu/fp7/ncp\\_en.html](http://cordis.europa.eu/fp7/ncp_en.html)
  - By theme
  - Horizontal issues
- NCP-Wallonie
  - ICT – Space - Security : Judith BEYELER

# SANGOMA

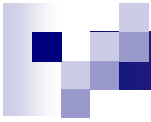
- Documents
  - Reporting
  - Prefinancing issues
  - Audits
- 
- Avoid mistakes - Prepare yourself!



# Documents?

- Grant agreement > SANGOMA
  - Core GA
    - Start date : 01/11/2011
    - Duration : 48 months
    - Budget : ECC = 1992454.00; prefinancing = 1062642.13
    - 3 reporting periods : 12 months - 30 months – 48 months
    - Applicable law : Belgian law
  - Annex I : DoW
    - Budget per partner/activity/reporting period
    - WP-task
    - Deliverables/milestones dates
  - Annex II : general conditions
    - Basic EC rules
    - Augmented by CA (internal decision rules, IPR, prefinancing)
  - Annexes : reporting-certification





# Documents – EC guidelines

EC guidance notes : [http://cordis.europa.eu/fp7/find-doc\\_fr.html](http://cordis.europa.eu/fp7/find-doc_fr.html)

## Contract

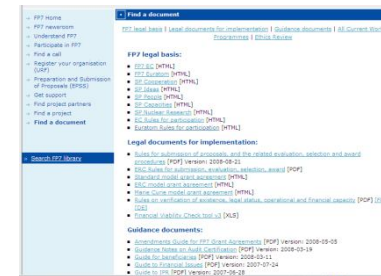
- Amendments >> coordinator

## Reporting guidelines

## Finance

- Financial and certification guidelines

May be updated >> check Dates



# Reporting – When?

- Reporting periods : Art 4 core GA  
SANGOMA : Month 12 + Month 30 + Month 48 (Final report)
- + Interim internal reports

# Reporting – Who?

- Every participant
  - Activity report >>> scientific
  - Budget - finance >>> administration → find out who is in charge within organisation
  
- Coordinator
  - Compilation
  - Self declaration (to which extend project advances as planned)
  - Distribution of EC prefinancing



# Periodic report (incl last period)

1. Publishable summary (+ site web)
2. Project objectives for the period (incl response to observations of earlier reviews)
3. Work progress and achievements during the period (will recall WP leaders how to structure)
4. Deliverables and milestones tables
5. Project Management
- ▶ **6. Explanation (text) of the use of the resources (“major costs” detailed including justification of travels for example)**
- ▶ **7. Form C (table) and Summary financial report**
- ▶ **8. Certificates (“audit” ULg, CNRS)**





# Periodic report - tables

## ■ Deliverables

TABLE 1. DELIVERABLES <sup>8</sup>									
Del. no.	Deliverable name	WP no.	Lead participant	Nature	Dissemination level	Due delivery date from Annex I	Delivered Yes/No	Actual / Forecast delivery date	Comments

▶ **Cumulative ! →** always list all from beginning (now with online tool)

▶ **Nature**

Report

Other



# Periodic report - tables

## ■ Milestones

TABLE 2. MILESTONES					
Milestone no.	Milestone name	Due achievement date from Annex I	Achieved Yes/No	Actual / Forecast achievement date	Comments

- ► **Cumulative !** → always list all from beginning
- To be assessed against specific criteria and performance indicators (comment)



## ► Periodic report – use of resources

- **Table 3.1**
- Per Beneficiary
- For direct costs

TABLE 3.1 PERSONNEL, SUBCONTRACTING AND OTHER MAJOR COST ITEMS FOR BENEFICIARY 1 FOR THE PERIOD			
Work Package	Item description	Amount	Explanations
	Personnel costs		
	Subcontracting		
	Major cost item 'X'		
	Major cost item 'Y' .....		
	Remaining costs		
TOTAL DIRECT COSTS AS CLAIMED ON FORM C			

- Link with Form C (**coherence!**)



## ▶ Table 3.1 - example

TABLE 3.1 PERSONNEL, SUBCONTRACTING AND OTHER MAJOR <b>DIRECT</b> COST ITEMS FOR BENEFICIARY 1 FOR THE PERIOD			
Work Package(s)	Item description	Amount	Explanations
2, 5, 8, 11, 17	<i>Personnel costs</i>	€ 235 000	
5	<i>Subcontracting</i>	€ 11 000	<i>Maintenance of website and printing of brochure</i>
8, 17	<i>Major cost item 'X'</i>	€ 75 000	<i>NMR spectrometer for analysing....</i>
11	<i>Major cost item 'Y' .....</i>	€ 27 000	<i>Expensive chemical xyz for experiment abc</i>
	Remaining <b>direct</b> costs	€ 15 000	
TOTAL DIRECT COSTS AS CLAIMED ON FORM C		€ 363 000	

## ▶ Financial statements

- Form C
  - Annex to GA
  - Specific per funding scheme
- Adjustment to previous periods
  - Specific form C
  - One summary financial report
- If third parties covered by special clause 10
  - Form C per third party (specific Form C)
  - One summary financial report

# Costs

## ■ Check :

- Eligibility
- Recorded per partner and per activity
- Initial budget → real costs
- Direct costs
- Subcontracting
- Indirect cost
- Financing rates



# Cost eligibility

- During the project
  - Since start date (1/11/2011) and until project end (48 months: 31/10/2015)
    - ▶ 60 days after end of project for costs related to final reports
- Real costs (<> initial budget)
- Usual accounting principles
- In euros >> conversion rates
- No VAT (not even on hotel bills)
- Per diem for travel acceptable if used normally in your institution
- Necessary for the project
- Max ECC for project >> check maximum costs per partner (shift possible, between partners more complicated and if needed to be planned early)



# Activities

- Costs are reported by activity
  - RTD (75%)
  - Demonstration (100%)
  - Management (100%)
  - Other (100%, eg dissemination IPR protection..)



# Management

- Coordination tasks may not be subcontracted
- Scientific Management >> not management >> RD (75% ECC)
- Not (officially) limited to 7% of EC financing
- Certification on financial statement / certification on the methodology:
  - management
  - Sub-contract (no overheads) if use of external auditor

# Form C in detail

## 1- Declaration of eligible costs/lump sum/flat-rate/scale of unit (in €)

	Type of Activity				TOTAL (A+B+C+D)
	RTD (A)	Demonstration (B)	Management (C)	Other (D)	
Personnel costs					
Subcontracting					
Other direct costs					
Indirect costs					
Lump sums/flat-rate/scale of unit declared					
<b>Total</b>					
<b>Maximum EC contribution</b>					
<b>Requested EC contribution</b>					

# Direct costs No VAT

## ■ Personnel

- Total cost incl charges
- Pro rata productive time (time sheets see ex. in financial guidelines) (keep EU time sheets, slides, web pages ... until 5 years after project end)
- « Average personnel costs » FP7 yes (but check on rules with administration)
- Per activity (RTD – Demo – MGT → traceability)

Personnel costs
Subcontracting
Other direct costs
Indirect costs
Lump sums/flat-rate/scale of unit declared
Total

## ■ Other direct costs:

- equipment
- travel
- consummables,...



# Sub-contracting



Personnel costs
Subcontracting
Other direct costs
Indirect costs
Lump sums/flat-rate/scale of unit declared
Total

- Exception (non core tasks)
- In SANGOMA: no tasks described in An. 1 of GA (incl budget) : so no major subcontracting
- Possibility to subcontract minor services not identified in An. 1
- Selection of subcontractor (best value for money if no framework contract > auditable)
- At market price
- Eligible cost (excl VAT , no overheads) reimbursed at activity financing rate !!



# Indirect costs

Personnel costs
Subcontracting
Other direct costs
Indirect costs
Lump sums/flat-rate/scale of unit declared
<b>Total</b>

- Real (FC model)
- Simplified method
- Standard flat rate : 20% - possible for all
- Special flat rate 60% (specific categories of beneficiaries)
  
- Data available in the web-based reporting system but cannot be changed online: **model used in negotiation**



## Use of resources

- Check vs allocated budget
- Monitor to avoid over or under consumption
- Shift possible but may require amendment

# Submission?

- Deliverable : due date mentionned in Annex I of the GA
- Reports : 60 days after end of reporting period
- Via online tools available through participant's portal
  - <http://ec.europa.eu/research/participants/portal/>
  - Extensive online documentation

# Roles in ECAS

- At project level : Designation cascade of persons
  - Coordinator contact person (from contract, set by Commission)
  - Coordinator contact person nominates participants contact person
  - Participant contact person (may) designate other persons for specific roles (need specific login) : scientific contact, proposed signatory, financial (Form C),...
  
- At entity level : LEAR : Legal Entity Appointed Representative
  - One per entity
  - Only one who can change data on the organisation that are valid for all FP7 contracts (adress, method for calculating indirect costs,...)
  - Specific designation document (available from portal)
  - May appoint an account administrator (ex : CEO is LEAR but Personal Assistant has access)



# Submission

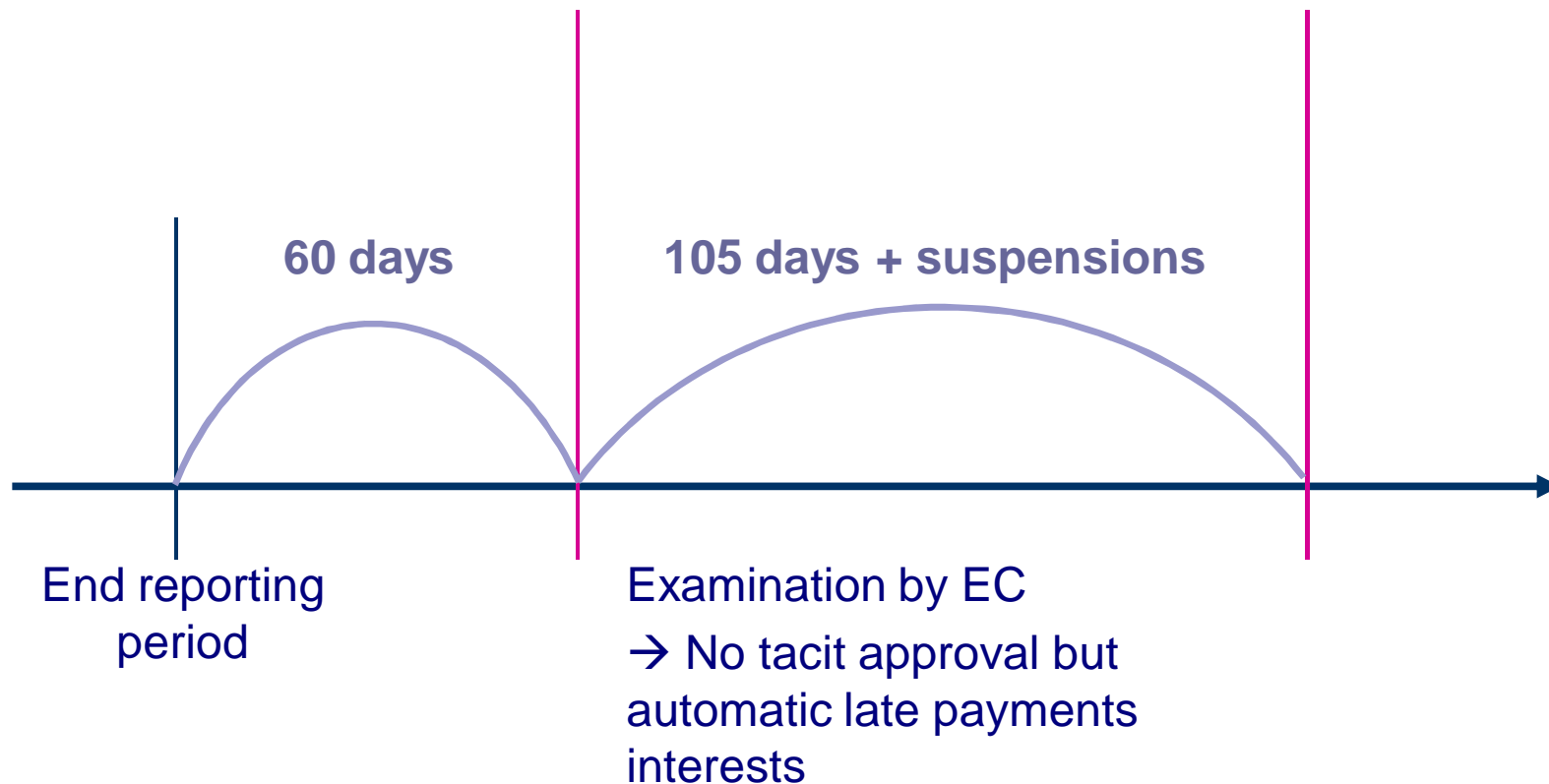
- Online submission of
  - Reports (Management and activity,...)
  - Deliverables
  - Form C
- Prepared online and submitted by the coordinator only
- No need to send by post (except Form C + certificate if required because signatures)



# Reporting and payments timing

Submission

Payments

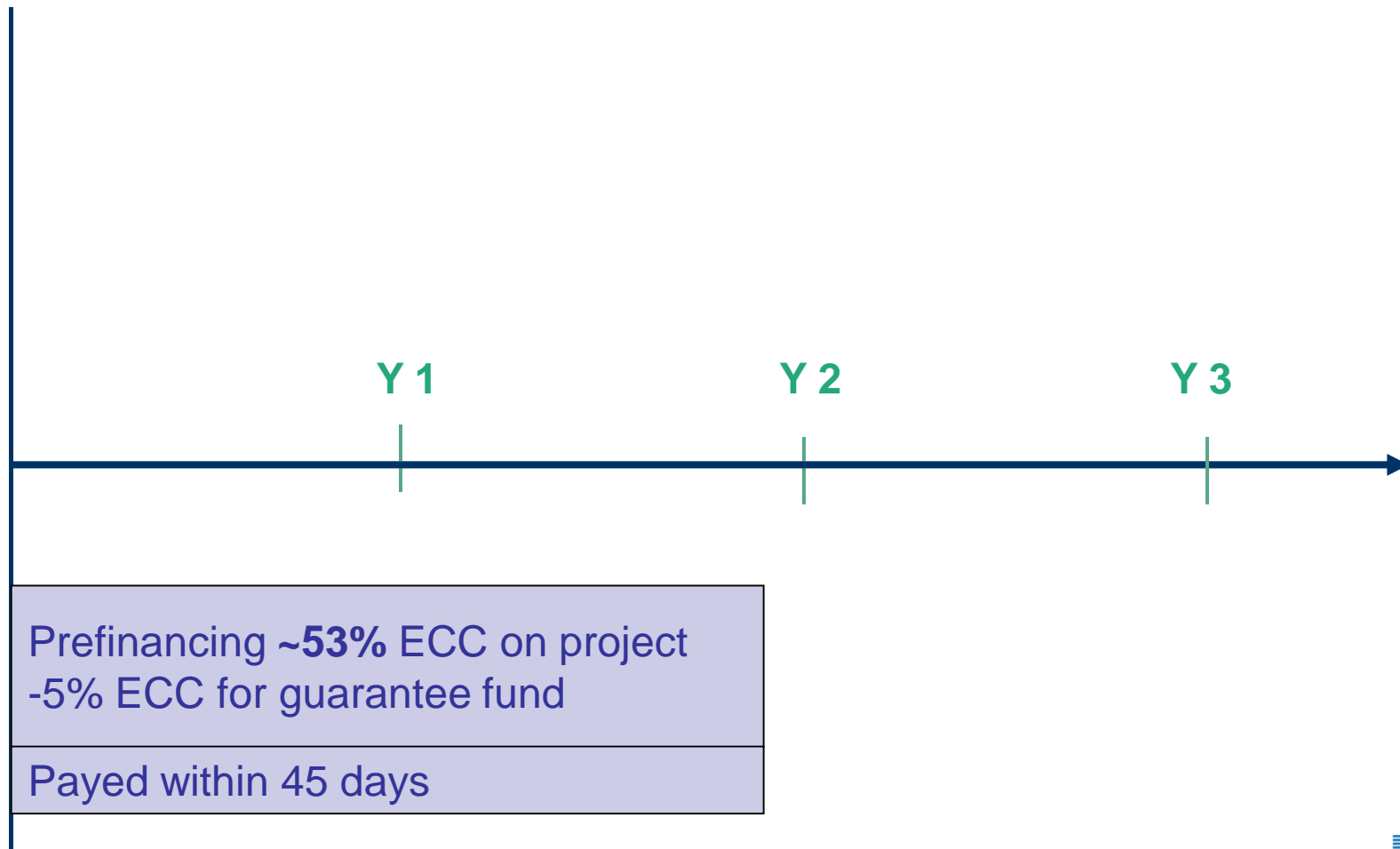


# Cash flow

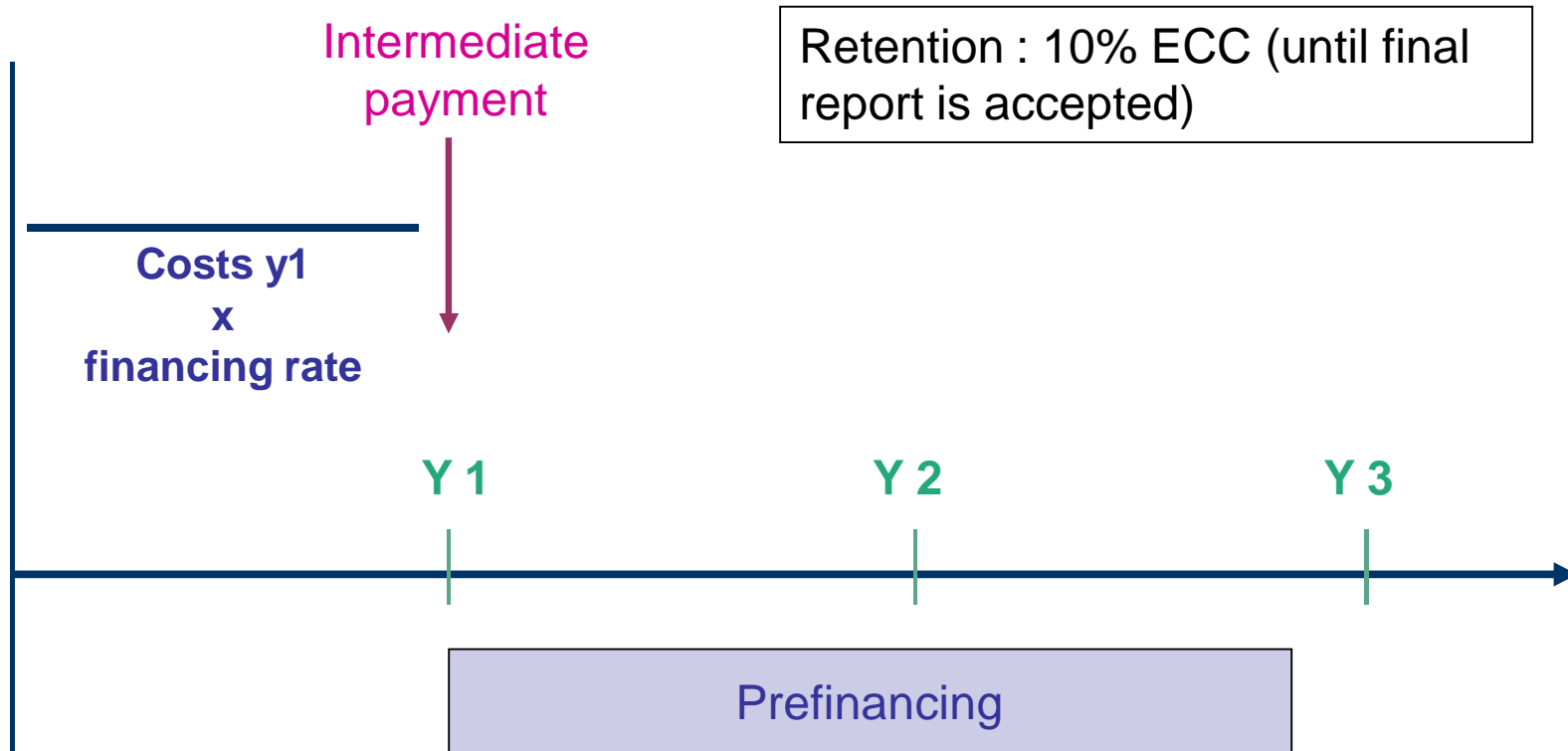
- One prefinancing
- Given globally through coordinator  
(see CA for distribution: immediate in SANGOMA)
- Intermediate payments
- Final payment



# Prefinancing and payments



# Payments



## External audits

- 5 years after end of project
- Check costs
- Recovery / sanctions

# Conclusion

- Check internally
  - Flat rate
  - Average personnel costs if any
  - Person likely to fill in Form C
- Organise collection of data (Time sheets, invoices,...) in order to be able to produce Form C on time
- Do not leave problems for last moment

