

JA NFP4Health – Online Training

Financial Reporting and Unit Costs under EU4Health programme

19 November 2024

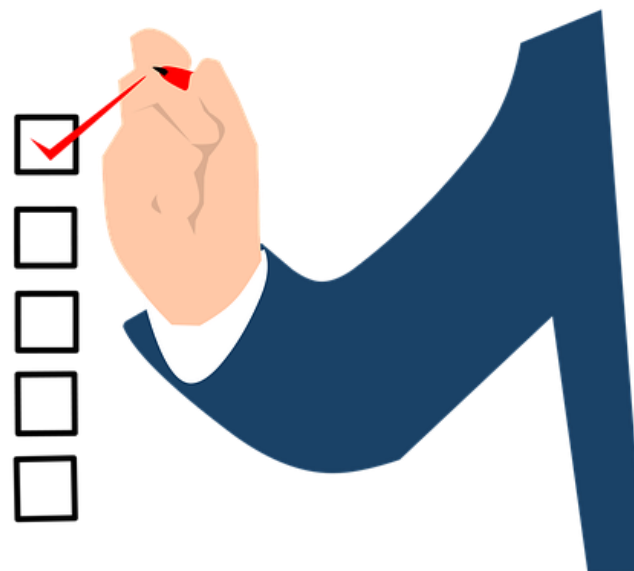


This presentation is part of the action "NFP4Health" which has received funding from the European Union's Health Programme (2014-2020) under grant agreement No 101035965.



AGENDA

- Reporting - overview
- Eligible/ineligible costs
- Budget categories
- Budget flexibility
- Financial Reporting
- Unit costs
- Audits
- Q&A



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REPORTING

- **Continuous reporting**
- **Periodic reporting:**
 - Technical report (part A and part B)
 - Financial Reporting



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CONTINUOUS REPORTING

During the implementation of the action, regular updates on progress must be provided: **continuous reporting**.

- progress in achieving **milestones**
- deliverables achieved
- updates to the **project summary** to be published
- response to critical risks, publications, communication activities, intellectual property rights
- monitoring information (if required).

[Continuous reporting on milestones & deliverables](#)



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CONTINUOUS REPORTING

Where?

The Continuous Reporting Module is accessible via the link received at the beginning of the project

Who?

Milestones and deliverables must be submitted by each participant for their activity

What?

Milestones and deliverables must be updated in line with the planned schedule



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PERIODIC REPORTING

In order to receive payment, the Consortium must submit **periodic reports** (respecting the deadlines set out in the Grant Agreement).

The periodic reports include **a technical and a financial part**.

The technical report is in turn divided into two parts:

- **Part A:** contains structured tables with project information (fed by the Grant Management System)
- **Part B (narrative):** reflects the application form and requires participants to describe differences (delays, activities not carried out, deviations, new subcontracts, cost overruns). It must be completed and saved in the platform as a PDF document.



TECHNICAL REPORT

- Overview of completed and ongoing activities
- Comparison of achieved and expected project results
- With reference to communication and dissemination activities, visibility and results achieved
- Description of activities carried out and expected results
- Follow up and implementation of recommendations from previous evaluations
- Deviations from the Grant Agreement



[Reports & payment requests](#)



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TECHNICAL REPORT

Where?

To access the Grant Management System, the path is
My Projects > Actions > Manage Project > Periodic Reporting > Technical Part contribution/Financial Statement drafting

Who?

The periodic report must be prepared by the entire Consortium and submitted by the Co-ordinator

How?

The system sends e-mails to participants' contacts for all actions to be carried out for periodic reporting

What?

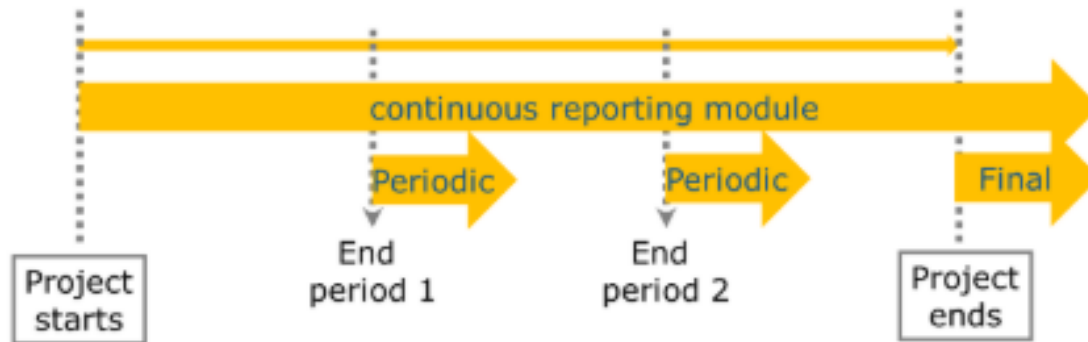
In the periodic report, the progress of the activities and the costs incurred for which reimbursement is claimed must be reported



REPORTING

When the co-ordinator submits the periodic report, the IT tool acquires the information from the Continuous Reporting Module to generate Part A of the Technical Report. The system consolidates the individual Financial Statements and generates the Resource Usage Report (if required) and the Summary Financial Statements (for the consortium).

- *Continuous reporting module*
- *Periodic reporting module*



Continuous reporting > Preparing your periodic report > Approving Partners' reports > Submitting the report to the Commission > Acceptance or rejection by the Commission > Interim payment



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ELIGIBLE COSTS – General conditions (Art. 6.1 Grant Agreement)

- **Connected with the action** as described in Annex 1 and included in the Estimated Budget (latest version of Annex 2)
- **Necessary** for the implementation of the action
- **Reasonable and justified** («good housekeeping»)
- **Incurred within the duration of the action**
- Declared under one of the budget categories set out in Article 6.2 and Annex 2
- **Actually incurred by the beneficiary/affiliated entity**
- **Comply with** the applicable **national law** on taxes, labour and social security
- **Identifiable and verifiable**, in particular being recorded in the accounting records of beneficiary in accordance with accounting standards and the beneficiary's accounting practices



ELIGIBLE COSTS – General conditions (Art. 6.1 Grant Agreement)

- Converted to Euro at the rate laid down in the Grant Agreement:

for participants with accounts established in a currency other than the Euro:

- Costs incurred in another currency must be converted into euros at the average of the daily Euro exchange rates published in the C series of the [EU Official Journal](#) determined over the corresponding reporting period.
- If no daily Euro exchange rate is published in the EU Official Journal for the currency in question, the rate used must be the average of the monthly accounting exchange rates established by the European Commission and published on its [website](#)



INELIGIBLE COSTS – General conditions (Art. 6.3 and 27 Grant Agreement)

- Return in capital
- Debt and debt service charges, Interest owed, Doubtful debts
- Provision for future losses or debts
- Interest owed
- **Currency exchange losses**
- Costs of the beneficiary's bank for transfers from the Agency
- Costs covered by another action founded by an EU grant
- **Contributions in kind provided by third parties**
- **Deductible or refundable VAT**
- Excessive or reckless expenditure
- Costs incurred during suspension of the action



BUDGET CATEGORIES (Art. 6.2 Grant Agreement)

Direct costs

- A. Direct personnel costs (employees, natural persons with direct contract, seconded persons)
- B. Subcontracting costs (engagement of a third party to carry out certain activities)
- C. Purchase costs
 - a. Travel, accommodation and subsistence allowance (unit costs)
 - b. Equipment (depreciation, renting, leasing or full cost – as described in the call document)
 - c. Other goods, works and services

Indirect costs

- E. Flat rate of 7% of total direct costs



BUDGET FLEXIBILITY (Art. 5.5 Grant Agreement)

The budget in Annex 2 is an estimation. The budget is therefore in principle flexible provided that the maximum grant amount do not increase.

The budget breakdown may be adjusted — without an amendment (ref. Article 39) — by transfers (between participants and budget categories), **as long as this does not imply any substantive or important change to the description of the action in Annex 1.**

However:

- changes to the budget category for volunteers (if used) always require an amendment
- changes to budget categories with lump sums costs or contributions (if used; including financing not linked to costs) always require an amendment
- changes to budget categories with higher funding rates or budget ceilings (if used) always require an amendment
- addition of amounts for subcontracts not provided for in Annex 1 either require an amendment or simplified approval in accordance with Article 6.2
- other changes require an amendment or simplified approval, if specifically provided for in Article 6.2



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FINANCIAL REPORTING


The screenshot shows the 'RESEARCH & INNOVATION Grant Management Services' interface. The user is logged in as Federica Rosin. The main section is titled 'MY PROJECT' and displays a progress timeline for 'Periodic Reporting' (REP-101101139-1 - period 01/05/2023 > 31/10/2024) with stages: Draft (01 Nov 2024), Submitted, Observations, and Paid. Below the timeline are three items: 'Technical Part contribution', 'Financial Part ProMIS [PIC 953342870]', and 'Periodic Report composition', each with a 'Lock for review' button. At the bottom, there are sections for 'Process documents', 'Process communications', and 'Process history'. A sidebar on the left provides project details: Call: [redacted], Type of Action: [redacted], Acronym: [redacted], Current Phase: Grant Management, Number: [redacted], Duration: 36 months, GA based on the: EU4H MGA — Multi & Mono - 1.null, Start Date: 01 May 2023, Estimated Project Cost: €3,578,893.05, Requested EU Contribution: €2,863,114.45, and Contact: [redacted].




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FINANCIAL REPORTING

Download the Excel file for financial reporting

Grant Management Project Periodic Report 

101101139 ██████████ EU4H-PJG Beneficiary 3: ProMIS
Legal Name: AZIENDA ULSS 4 VENETO ORIENTALE
PIC: 953342870 Status: VALIDATED
Legal Address: PIAZZA DE GASPERI 5 , 30027 , SAN DONA DI
PIAVE Italy

Period No: 1 Duration (months): 18 

Reporting Period : [01 May 2023 - 31 Oct 2024] 

Financial Statement

| Category | Form of Funding | Total |
|---|-----------------|--------|
| ▼ Eligible costs (per budget category) | | |
| ▼ Direct costs | | |
| ▼ A. Personnel costs | | |
| (a1) A.1 Employees (or equivalent), A.2 Natural persons under direct contract, A.3 Seconded persons | actual | 0.00 € |
| ▼ B. Subcontracting costs | | |
| (b) Subcontracting | actual | 0.00 € |
| ▼ C. Purchase costs | | |
| ▼ C.1 Travel and subsistence | | |
| (c1a) Travel | unit or actual | 0.00 € |
| (c1b) Accommodation | unit or actual | 0.00 € |
| (c1c) Subsistence | unit or actual | 0.00 € |
| (c2) C.2 Equipment | actual | 0.00 € |
| (c3) C.3 Other goods, works and services | actual | 0.00 € |
| ▼ D. Other cost categories | | |
| (d1) D.1 Financial support to third parties | actual | 0.00 € |
| ▼ Indirect costs | | |
| ▼ E. Indirect costs | | |
| (e) E. Indirect costs (7% * (a1 + b + c1a + c1b + c1c + c2 + c3 + d1)) | flat-rate | 0.00 € |
| (f) Total costs (a1 + b + c1a + c1b + c1c + c2 + c3 + d1 + e) | | 0.00 € |
| ▼ EU contribution | | |
| ▼ EU contribution to eligible costs | | |
| (g) Maximum EU contribution (80% * f) | | 0.00 € |
| (h) Requested EU contribution (g) | | 0.00 € |
| (m) Maximum grant amount (h) | | 0.00 € |
| ▼ Revenues | | |

Attachments:

| Attachment | Actions | Template |
|---------------------------------|---|--|
| 1 Detailed Cost Reporting Table | Upload (zip,xlsx,pdf,xls) View document Delete document | Download template Validate |



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FINANCIAL REPORTING

Detailed cost reporting table – *Personnel costs*



Add new sub-section Add New Line Delete Line

ATTENTION! This table should be filled out one per participant (beneficiary, linked third party/affiliated entity)
 ATTENTION! This table may ONLY contain eligible costs (i.e. costs that comply with the eligibility rules of your grant agreement). The cost reporting table should NOT contain the estimated costs, but the really incurred costs. Costs can be estimated in EUR or in another currency (currency of your accounting). The detailed table should be filled out in the currency of your accounting.
 ATTENTION! List each budgeted cost item ONLY once in this table, for the main WP.
 ATTENTION! White cells mean that you are required to enter data. Blue cells are calculated automatically.

ACTION GRANT COST REPORTING TABLE (PER PARTICIPANT)

PROJECT COSTS

| A. Personnel costs | | Costs (actual or unit costs) | | | | | | Also working for other work packages? YES/NO and which WP |
|---|-------------------------------|------------------------------|---------------|---|------------------|-------------|-----------|---|
| | | Type of rate (daily/other) | Rate (amount) | Time (days/other of work on the action) | Total (Currency) | Total (EUR) | c = a * b | |
| ATTENTION! Cost reporting must be done according to MGA (usually daily rates) | | | | | | | | |
| WORK PACKAGE 1 | NAME 1 | | | | | | | |
| | A.1 Employees (or equivalent) | | | | | | | |
| | Select a staff category | [name 1] | daily | 0,00 | 0,00 | | 0,00 | |
| | Select a staff category | [name 2] | daily | 0,00 | 0,00 | | 0,00 | |
| | Other | | | | | | | |
| | fcateoors 11 | [name 11] | daily | 0,00 | 0,00 | | 0,00 | |



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FINANCIAL REPORTING

Personnel costs - Formula to calculate personnel costs for given reporting period



The calculation must be made:

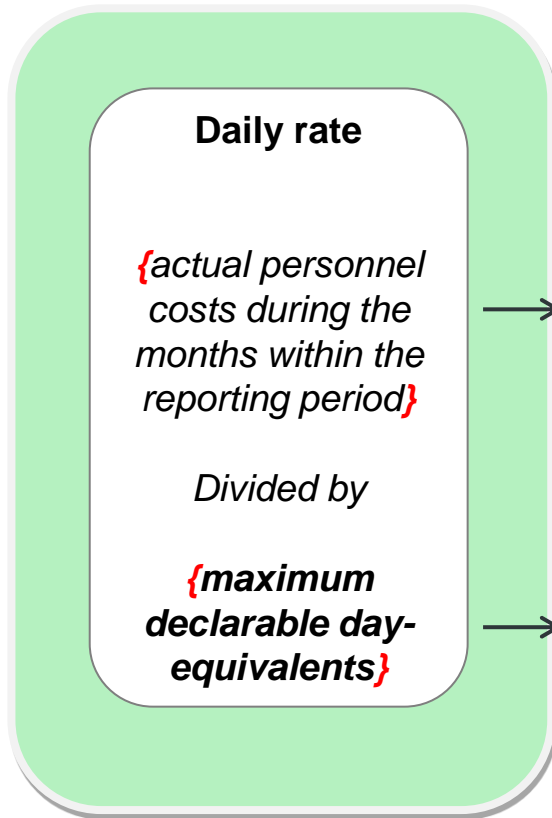
- for each person that is being reported at the end of each reporting period;
- also for employees working exclusively in the action;
- with reference to each reporting period (or to the financial year if this corresponds to the usual practice of the beneficiary)
- Ensuring **consistency** with regards to the method applied for the calculation of the Daily rate



FINANCIAL REPORTING

Personnel costs

Calculation of the daily rate - **METHOD 1**



What ?

- fixed salary
- social security contributions
- taxes
- fixed / variable complements
- other payments linked to the remuneration

What not?

- remuneration which has not been an actual cost
- arbitrary bonuses
- payments of dividends

Based on objective criteria (internal rules)
Paid in a consistent manner

If justified and registered



FINANCIAL REPORTING

Day-equivalents worked in the action

Up to a declarable **maximum** of:

$$\{(215 / 12)$$

multiplied by the number of months within the reporting period)

multiplied by the working time factor}

Maximum declarable days-equivalent

← Pro-rata of 215

← during which the person is employed

← 1 for full-time
0,5 for 50% part-time etc.

Double capping:

- ✓ **Horizontal ceiling:** the actual number of day-equivalents declared across EU and Euratom grants cannot be higher than **215 per calendar year**
- ✓ **Reporting period ceiling:** the number of days-equivalents to be declared is **capped at the maximum declarable day-equivalents per reporting period**

NEW!



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FINANCIAL REPORTING

Personnel costs

Calculation of the daily rate - **METHOD 2**

- **per calendar year** (from January to December)
- except for the months running from the end of the last calendar year until the end of the reporting period. For those months, you must calculate a **separate partial daily rate** as follows:

*{actual personnel cost of the person incurred over those months
divided by*

*{215 / 12 (months) x number of months from January until the end of the
reporting period}}*



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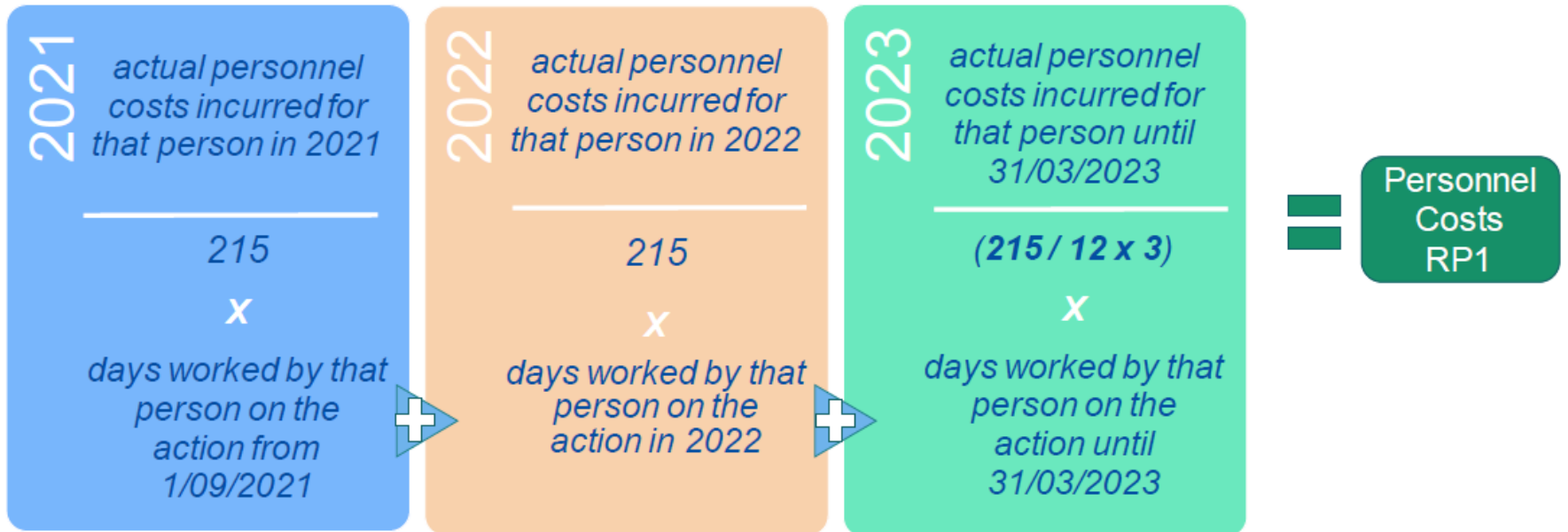


FINANCIAL REPORTING

Personnel costs

Example **METHOD 2**

Costs for Researcher Y in reporting period 1. Reporting period 1 runs from 1/09/2021 until 31/03/2023:



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FINANCIAL REPORTING

Personnel costs

Personnel hired or terminated during the reporting period

In the event of the hiring or termination of personnel during the reporting period, the maximum number of declarable days must be calculated considering the standard duration of 30 days for each month of the year.

For example, if the reporting period runs from 1.1.2022 to 30.5.2023, the number of months to be used for the person hired from 5.5.2022 to 20.10.2022 must be calculated as follows:

- In May the person worked 26/30 days = 0.87 months
- From June to September the person worked for = 4 months
- In October the person worked 20/30 days = 0.67 months

For a total of 5.54 months to be considered in the reporting period.



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FINANCIAL REPORTING

Personnel costs

Days worked in the action

- Sum of the day-equivalents actually worked in the action
- Recorded
 - reliable time-recording system
 - monthly declaration on days spent for the action - **Commission template:**



| EU GRANTS DECLARATION OF DAYS WORKED ON A PROJECT | | YEAR: | | |
|---|---|---|----------------------------------|--|
| <i>To be filled in and uploaded as deliverable in the Funding & Tenders Portal Grant Management System, at the due date foreseen in the system.</i> | | | | |
| Project acronym: | | Project number: | | |
| Participant name: | | | | |
| Name of the person: | | Type of personnel: (employee/ natural person under direct contract/ seconded/ other) | | |
| Month | Days worked in the action ¹ (e.g. 15, 7,5, 0,5) | Work Packages worked on (e.g. WP2, WP5) | Date and signature of the person | Name, date and signature of the supervisor |
| January | | | Signature: Date: | Name: Signature: Date: |
| | | | Signature: | Name: |



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FINANCIAL REPORTING

Personnel costs

Reliable time-recording system (e.g. **Timesheets**)

The timesheet must indicate at least:

- all the hours worked on the project (an integrated timesheet is not required)
- may be paper or computer based
- must be signed and dated monthly by the employee and his/her supervisor
- if computer based, the signature can be electronic (e.g. password and username) with a documented and secure access rights management process and the ability to audit electronic transactions.

It is crucial to be accurate, especially if personnel are involved in more than one project, to keep track of what is declared, especially in case of cross-checking during a potential audit process.



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FINANCIAL REPORTING

Personnel costs

Days worked in the project: rules for conversion from hours

Conversion: hours to day- equivalents

{Number of hours
worked by the person on
the action during the
reporting period

Divided by

number of hours of
a day-equivalent}

1. A conversion based on the average number of **hours that the person must work per working day according to her/his contract.**

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). In the same example, if the person works 50 % part-time, the day-equivalent would be 3,75 hours (18,75 / 5).

2. A conversion based on the **usual standard annual productive hours** of the beneficiary, if it is at least 90% of the workable time (i.e. continuity with H2020)

Example:
Standard annual productive hours of the beneficiary = 1600 Standard annual workable hours of the beneficiary = 1720
 $1720 \times 90\% = 1548 < 1600$
 $1600/215 \Rightarrow 7.44 \text{ hours} = 1 \text{ day-equivalent}$

3. A conversion based on a fixed number of hours (e.g. for beneficiaries with no reference in their contracts nor standard annual productive hours):
1 day-equivalent = 8 hours



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FINANCIAL REPORTING

Detailed cost reporting table – *Subcontracting*

| B. Subcontracting costs | | | | | | |
|-------------------------|----------------------------|--------------------------------|--|-------------------------|---------------------|--------------|
| | | | | Costs (actual costs) | Total (Currency) | Total EUR |
| WORK PACKAGE 1 | WP1 | | | | | |
| | 1 [Subcontract short name] | [invoice 1] | | 0,00 | | 0,00 |
| | | [invoice 2] | | 0,00 | | 0,00 |
| | | Subtotal subcontracting | | | | 0,00 |

| Also used for other work packages? YES/NO and which WP | Description of subcontracted project tasks/activities | Name of subcontractor and subcontract number | Period of activity (for action) | | Date of payment | Invoice number | Accounting reference |
|---|---|--|---------------------------------|---------------|-----------------|----------------|----------------------|
| | | | from month YEAR | to month YEAR | | | |
| | | | | | | | |
| | | | | | | | |



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FINANCIAL REPORTING

Subcontracts (art. 6.2, 7 and 9 Grant Agreement)

- Contracts awarded to cover the execution of an action/task described in Annex 1 of the Grant Agreement
- Core elements and **technical/financial management** of the action **cannot be subcontracted**
- Tasks subcontracted must be clearly set out in Annex 1
- Requirement of **transparency, best value for money** and, if appropriate, lowest price. Conflict of interest must be avoided
- Documents of procedures applied must be available

Moreover:

- Third parties to describe in Annex 1 Part B
- Amount of subcontracting in Annex 1 Part B must be consistent with detailed budget
- Justification for subcontracting when its proportion of total costs > 30%



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FINANCIAL REPORTING

Travel and subsistence

| C.1 Travel and subsistence | | | | | | | | | |
|----------------------------|----------------------------|--|------------------|-------------|--------------------|-----------------|------------------|--|---|
| WORK PACKAGE 1 | NAME 1 | Costs (actual costs) | | | Costs (unit costs) | | | Also part of other work packages? YES/NO and which WP? | Description (e.g. international/not international; place of activity/destination; number of days; number of persons (speakers, personnel and participants whose costs are covered); transport means; average price per person; subsistence (daily allowances).) |
| | | Costs | Total (Currency) | Total (EUR) | Amount per unit | Number of units | Total (Currency) | | |
| | 1 [Travel short name] | | | | | | | | |
| | Travel costs | | | | | | | | |
| | | [Invoice: 1] | 0,00 | | 0,00 | | | | |
| | | [Invoice: 2] | 0,00 | | 0,00 | | | | |
| | | Total travel costs for this travel | | | 0,00 | 0,00 | 0,00 | | |
| | Accommodation costs | | | | | | | | |
| | | [Invoice: 1] | 0,00 | | 0,00 | | | | |
| | | [Invoice: 2] | 0,00 | | 0,00 | | | | |
| | | Total accommodation costs for this travel | | | 0,00 | 0,00 | 0,00 | | |
| | Subsistence costs | | | | | | | | |
| | | meals | 0,00 | | 0,00 | | | | |
| | | local travel | 0,00 | | 0,00 | | | | |
| | | Other expenses | 0,00 | | 0,00 | | | | |
| | | Total subsistence costs for this travel | | | 0,00 | 0,00 | 0,00 | | |



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FINANCIAL REPORTING

Travel and subsistence

Travel and subsistence costs incurred as costs by the beneficiary for all participants, except subcontractors, shall be claimed here.

- Personnel
- Collaborating stakeholders
- Invited experts, speakers
- Board members
- Trainees, other participants

Costs should be in line with the **unit costs** as described in the Commission Decision **C(2021)35** and its amendments **C(2023)4928** and **C(2024)5405**.

The amended decision **C(2023)4928** contains the revised travel unit costs that can be applied retroactively for grants on-going on 1/1/2023 or signed after that date.

The amended decision **C(2024)5405** applies to calls with an opening date as of from 31 July 2024.



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TRAVEL AND SUBSISTENCE



Brussels, 31.7.2024
C(2024) 5405 final

COMMISSION DECISION

of 31.7.2024

amending Commission Decision C(2021)35 authorising the use of unit costs for travel, accommodation and subsistence costs under an action or work programme under the 2021-2027 multiannual financial framework

https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs_en



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FINANCIAL REPORTING

Travel costs: how to declare them

- The travel unit cost is a fixed amount based on the distance between the place of departure and place of arrival.
- All unit costs cover a **return/round trip** (two-way ticket).
- However, the calculation of the distance is based on a one-way distance between the departure (place of employment - as defined in the employment contract or equivalent appointing act) and arrival point (place where the activity takes place).
- All distances shall be measured using the rail or flight calculator in the following website:

[Calculate unit costs for eligible travel costs - European Commission \(europa.eu\)](http://europa.eu)



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FINANCIAL REPORTING

Travel costs: special cases (1)

“Connecting flights (end point is the same from the departure)”

Flight Rome (departure) – Vienna (connecting flight) – Helsinki (arrival)

- The travel unit cost is between the place of departure and place of arrival.
- It does not matter if there are connecting flights or it is a direct flight.
- This is a straight-line distance.
- Distance Rome – Helsinki (starting and end point): 2202.79 km (by air)

Table 3: Unit cost per distance band for air or combined air/rail travel (reference Commission Decision C(2024)5405)

for calls with an opening date as of from 31 July 2024.

| Distance Band (in km) | Amount in EUR per return trip |
|-----------------------|-------------------------------|
| 400-600 | 340 |
| 601-1600 | 365 |
| 1601-2500 | 429 |
| 2501-3500 | 541 |

The unit travel cost is 429 EUR

Round trip – two-ways ticket from Rome to Helsinki, including connection in Vienna



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FINANCIAL REPORTING

Travel costs: special cases (2)

“End point of travel is different than departure”

Flight Rome (departure) – Madrid (place of a consortium meeting) – Warsaw (end point is different from the departure point)

- Where the end point of travel is different from the start, the unit cost is calculated using **the longer of the distances**.
- Distance Rome – Madrid: 1375.16 km (by air)
- Distance Madrid – Warsaw (different end point from departure): 2289.61 km (by air)

Table 3: Unit cost per distance band for air or combined air/rail travel (reference Commission Decision C(2024)5405)

for calls with an opening date as of from 31 July 2024.

| Distance Band (in km) | Amount in EUR per return trip |
|-----------------------|-------------------------------|
| 400-600 | 340 |
| 601-1600 | 365 |
| 1601-2500 | 429 |
| 2501-3500 | 541 |

The unit travel cost is based on the longer distance = 541 EUR (covers the whole trip)



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FINANCIAL REPORTING

Accommodation costs

The formula for calculating the cost of accommodation consists of:

multiplying the number of units (number of persons x number of nights) by the relevant unit cost of the country listed in the [EC Decision of 27 July 2023](#) (or other EC Decision that apply depending on the call opening date/grant date of signature)

If the country is not among those listed in the EC Decision of 27 July 2023, the Actual costs apply.



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FINANCIAL REPORTING

Subsistence costs

The formula for calculating the cost of subsistence consists of:

multiplying the number of units (number of persons x number of days) by the relevant unit cost of the country listed in the [EC Decision of 27 July 2023](#) (or other EC Decision that apply depending on the call opening date/grant date of signature)

The number of days should be calculated by **rounding up or down to the nearest whole number of days**, except for the first day where any number of hours should be rounded up to 1 whole day.

In addition to covering the cost of meals, subsistence covers all other incidental expenses (e.g. local transport, taxis, etc.).

If the country is not among those listed in the EC Decision of 27 July 2023, the Actual costs apply.



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FINANCIAL REPORTING

Subsistence costs – example of calculation (1)

| Travel information | Total amount of hours | Day-equivalent (based on total amount of hours) | Subsistence costs per unit |
|--|--|---|----------------------------|
| Day 1; a flight from Vienna at 9 a.m.; Attendance at the meeting in Brussels from 1 p.m. the same day | 24 hours* | 1 day* * First day is always rounded up to 1 full day. | 1 unit |
| Day 2; attendance at the meetings and a business dinner. | 24 hours | 1 day | 1 unit |
| Day 3; attendance at the last meeting; A flight from Brussels at 3 p.m., arrival at Vienna Airport at 4.45 p.m. | 16 hours 45 minutes (closer to 24 hours) | 1 day | 1 unit |
| TOTAL ELIGIBLE COSTS | 64 hours 45 minutes | 3 day-equivalents | 3 units |



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FINANCIAL REPORTING

Subsistence costs – example of calculation (2)

| Travel information | Total amount of hours | Day-equivalent (based on total amount of hours) | Subsistence costs per unit |
|--|-------------------------------|---|----------------------------|
| Day 1; a flight from Warsaw at 3 p.m.; Attendance at the business dinner in Paris at the same day | 24 hours* | 1 day* * First day is always rounded up to 1 full day. | 1 unit |
| Day 2; attendance at the meetings the majority of the day | 24 hours | 1 day | 1 unit |
| Day 3; a flight from Paris at 8 a.m., arrival at Warsaw Airport at 11 a.m. | 11 hours (less than 12 hours) | 0 day | 0 unit |
| TOTAL ELIGIBLE COSTS | 59 hours | 2 day-equivalents | 2 units |



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FINANCIAL REPORTING

Equipment

| C.2 Equipment | | | | | | | | | | | | | | | |
|--|------------------|---|---|---|------------------|---|---|---|--------------------------------------|------------------|----------------------------|-------------------|----------------------|----------------|----------------------|
| WORK PACKAGE 1 | | | | | | | | | | | | | | | |
| NAME 1 | | | | | | | | | | | | | | | |
| C.2.1 Purchase (depreciation/full cost) | | | | | | | | | | | | | | | |
| | Price | Depreciation method (e.g. 36 month or 60 month) | Number of months allocated to the action | Rate of use for the action (100% or less if used also for other purposes) | Total (Currency) | Total (EUR) | Also working for other work packages? YES/NO and which WP | Description of tasks/activities for which the equipment is needed | Name of supplier and contract number | Date of purchase | Period of use (for action) | | Date of payment | Invoice number | Accounting reference |
| | | | | | | | | | | | from month YEAR | to month YEAR | | | |
| 1 [Equipment short name] | [Invoice 1] | 0,00 | 0 | 0,00 | 0% | | | | | | | | | | |
| Subtotal equipment | | | | | | 0,00 | | | | | | | | | |
| <i>Add a new equipment above</i> | | | | | | | | | | | | | | | |
| 3 [Equipment short name] | [Invoice 1] | 0,00 | ATTENTION! Can be used only if full cost option in the grant agreement | | | | | | | | | | | | |
| Subtotal equipment | | | | | | 0,00 | | | | | | | | | |
| <i>Add a new equipment above</i> | | | | | | | | | | | | | | | |
| Total depreciation | | | | | | 0,00 | | | | | | | | | |
| C.2.2 Rental and leasing (rate of use/full cost) | | | | | | | | | | | | | | | |
| | Monthly rent/fee | Number of months of use for the action | Rate of use for the action (100% or less if used also for other purposes) | Total (Currency) | Total (EUR) | Also part of other work packages? YES/NO and which WP | Description of tasks/activities for which the equipment is needed | Name of owner/lessor and contract number | Period of use (for action) | | Date(s) of payment(s) | Invoice number(s) | Accounting reference | | |
| | | | | | | | | | from month YEAR | to month YEAR | | | | | |
| 1 [Equipment short name] | [Invoice 1] | 0,00 | 0,00 | 0% | | | | | | | | | | | |
| Subtotal equipment | | | | | | 0,00 | | | | | | | | | |



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FINANCIAL REPORTING

Equipment costs

During a project it is possible to buy or lease equipment, **but it must be used for a specific activity.**

For this reason, it is very tricky to declare a personal computer, due to the difficulty of proving that it is only used in a project. Office equipment and software are part of Indirect Costs

The financial report must include:

- The purchase cost (as per invoice)
- The depreciation period
- Number of months for which the equipment is charged to the project
- Rate of use of the equipment on the project



FINANCIAL REPORTING

Other goods, works and services (including CFS)

| WORK PACKAGE 1 | NAME 1 | | Costs (actual costs) |
|----------------|---|-------------|-------------------------|
| | Consumables | | |
| | 1 [Consumable short name] | [invoice 1] | 0,00 |
| | 2 [Consumable short name] | [invoice 1] | 0,00 |
| | 3 [Consumable short name] | [invoice 1] | 0,00 |
| | 4 [Consumable short name] | [invoice 1] | 0,00 |
| | Conferences, seminars, workshops, trainings & events | | |
| | 1 [Event/activity short name] | [invoice 1] | 0,00 |
| | 2 [Event/activity short name] | [invoice 1] | 0,00 |
| | 3 [Event/activity short name] | [invoice 1] | 0,00 |

Last version of AGA provides the example that entertainment or hospitality expenses (including gifts, special meals and dinners) are generally not eligible.

However, costs for coffee-break and light lunch are in principle accepted by EC provided that it can be shown that they were necessary for the implementation of the action, that having the meals was in line with good housekeeping practice when spending public money and was not excessive and was in line with the principles of 'economy' and 'efficiency'.



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FINANCIAL REPORTING

Funding rate and requested EU contribution

| | | | PROJECT INCOME |
|--------------------------------|---------------------------|-----------------|--|
| EU CONTRIBUTION (GRANT) | | | |
| | | Amount (EUR) | |
| | Total costs | 13,38 | |
| | Single Funding rate (%) | 0% | ATTENTION! Enter funding rate from the call conditions. |
| | Maximum EU contribution | 0,00 | |
| | Requested EU contribution | 0,00 | ATTENTION! In order to avoid rounding issues, please request 1 cent less than the maximum EU contribution. |
| | EU CONTRIBUTION | 0,00 | |



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FINANCIAL REPORTING

Consolidated costs per work-package (per participant)

DETAILED COST REPORTING TABLE — REPORTING PERIOD (ACTION GRANTS)

| | | |
|-------------------------|---|--------------------------------|
| Reporting period: | 1 | Automatically filled-in |
| Project number: | | |
| Project acronym: | | |
| Participant short name: | | |
| Participant PIC: | | |

CONSOLIDATED COSTS PER WORK PACKAGE (PER PARTICIPANT)

COSTS PER WORK PACKAGE

| | A.1 Employees A.2 + A.3 Natural persons under direct contract and seconded persons a1 - a2 | A.4 SME owners a3 | B. Subcontracting costs b | C. Purchase costs | | | | | D. Other cost categories D.1 Financial support to third parties d1 | E. Indirect costs <small>e = flat-rate * (a1 + a2 + a3 + a5 + b [+ c1] + [c1a + c1b + c1c] + c2 + c3 + d1 + d2 + d3 + d4 + d5 + d6)</small> | Total |
|--------------------------------|--|--------------------------|-------------------------------------|-----------------------|------------------------------|----------------------------|-------------------------|---|---|--|-------|
| | | | | C.1 Travel c1a | C.1 Accommodation c1b | C.1 Subsistence c1c | C.2 Equipment c2 | C.3 Other goods, work and services c3 | | | |
| WP1 NAME 1 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | |
| TOTAL COSTS PARTICIPANT | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | 0,00 | |



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AUDIT

- A certificate on the financial statements (CFS) must be provided for entities that participate as beneficiary or affiliated entities ('participants') in EU grants — **provided that it is required under the Grant Agreement and that certain thresholds of declared expenditure are met** (ref. EU Grant Agreement Data Sheet and Article 24.2).
- The certificates will not affect the granting authority's right to carry out its own checks, reviews or audits, nor preclude the European Court of Auditors (ECA), the European Public Prosecutor's Office (EPPO) or the European Anti-Fraud Office (OLAF) from using their prerogatives for audits and investigations under the Agreement (see Article 25).
- If the costs (or a part of them) were already audited by the granting authority, these costs do not need to be covered by the certificate and will not be counted for calculating the threshold (if any).



AUDIT

- The participant is free to choose a **qualified external auditor**, including its usual external auditor, provided that:
 - the auditor is **independent** from the participant and
 - the provisions of **Directive 2006/43/EC** (or similar standards) are complied with.
- **Public bodies** can choose an external auditor or an independent public officer. In this case, independence is usually defined as independence ‘in fact and in appearance’ (*e.g. that the officer is not involved in drawing up the financial statements*). It is for each public body to appoint the public officer and ensure their independence. The certificate should refer to this appointment.
- The **CFS costs** themselves can be charged to the EU project and **the choice of auditor should therefore comply with the minimum criteria on best value for money and no conflict of interest as set out in the Grant Agreement**. If the participant uses their usual audit firm, it is presumed that they already have an agreement that complies with these provisions.



AUDIT

- The auditor must obtain a basic understanding of the beneficiary's accounting system, time-recording system and usual practices.
- For this purpose, the following documentation must be examined:
 - the Grant Agreement (and amendments)
 - the periodic reports and financial statements
 - internal guidelines and procedures regarding usual accounting practices, purchasing practices, practices regarding travel and rules for giving financial support to third parties (if any).



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AUDIT

- The auditor must verify that:
 - the accounting system is reliable, accurate, up-to-date and exhaustive
 - the participant has a double-entry book-keeping system
 - the accounting system (analytical or other suitable internal system) makes it possible to identify costs and revenues linked to the EU project
 - expenses/revenues under the grant have been recorded systematically using a numbering system that distinguishes them from expenses/income for other projects
 - the time-recording system is reliable (time-declarations or other time-recording system)
 - the usual practices are compatible with the requirements under the Grant Agreement and in line with national law.
- The auditor must assess the eligibility of the costs declared by testing transactions on a sample basis.



AUDIT

Supporting documents

| | For reporting to EC | Keeping records (in case of an audits, checks and reviews) |
|--|---|---|
| Staff costs | Original time-sheets, signed and dated monthly, proofs of payment | Salary slips, proof of payments, contracts of employment, other documents (social security legislation, beneficiary's internal rules ...) calculation of daily rate |
| Subcontracting costs | Original contracts with subcontractors, original invoices, proofs of payment | Call for tender, tenders (if applicable), justification for the choice of subcontractor, declarations by the beneficiary, proofs of payment, other documents: e.g. national rules on public tendering if applicable, EU Directives, etc. |
| Travel, accommodation and subsistence costs | Adequate records and supporting documents to prove the number of units declared (meeting minutes, agenda, attendance list; in case of no attendance lists please keep boarding passes, travel tickets, hotel invoices, etc.), proofs of payment | Original transport (train or plane) invoices and tickets, boarding passes The beneficiary's internal rules on travel, declarations by the beneficiary, other documents (proofs of attendance such as minutes of meetings, reports, etc.), proofs of payment |
| Equipment costs | Original invoice, calculation of equipment depreciation in reporting period, proofs of payment | Delivery slips / certificates of first use, proofs of payment |
| Other costs | Original invoices, proofs of payment | Purchase orders, delivery notes, Proofs of payment, other relevant accounting documents |

KEEPING RECORDS AND SUPPORTING DOCUMENTS

- The beneficiaries must — at least until the time-limit set out in the Data Sheet (**generally 5 years from the end of the action**) — keep records and other supporting documents to prove the proper implementation of the action in line with the accepted standards in the respective field (if any).
- The records and supporting documents must be made available upon request (see Article 19) or in the context of checks, reviews, audits or investigations (see Article 25).
- If there are on-going checks, reviews, audits, investigations, litigation or other pursuits of claims under the Agreement (including the extension of findings; see Article 25), the beneficiaries must keep these records and other supporting documentation until the end of these procedures.
- The beneficiaries must keep the original documents. Digital and digitalised documents are considered originals if they are authorised by the applicable national law. The granting authority may accept non-original documents if they offer a comparable level of assurance.





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Q&A

In accordance with the Polish law, the business trip was settled as follows (rates converted at the relevant Euro exchange rate):

Travel cost: 495,71 EUR

Hotels: 158,92 EUR

Subsistence allowances: 174,55 EUR

Total (1): 829,18 EUR

According to the [Commission Decision C\(2021\)35](#) (as amended), the cost of the mission are:

Travel cost: 245,00 EUR

Hotels: 190,00 EUR

Subsistence allowances: 219,00 EUR

Total (2): 654,00 EUR

How should we treat the calculation of the business trip in the projects – as a whole, i.e. adding up all categories (Travel cost, Hotels, Subsistence allowances) or by type (according to the cost categories)?

- If as a whole, then the Total (1) minus Total (2) is 175,18 EUR and this is an ineligible cost in the project.
- If by type, should the differences in *Hotels and Subsistence allowances* categories be paid to the employee?



Q&A

Is it possible to account for the required own contribution from personnel costs or from purchased research tools for early detection of development disorders (e.g. ADOS-2 is a professional, multidimensional psychological test that allows to verify whether the patient has autism spectrum symptoms) or know-how? If so, please could you provide more details/examples?

Is the holiday compensation (financial compensation for unused leave) that was paid to the employee hired to implement the project an eligible cost?



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Q&A

One beneficiary, in accordance with public procurement regulations, has concluded a contract with the contractor to supply computer equipment. The supplier failed to provide the service on time and will be charged a penalty.

Please let us know which amount should be posted as a project cost. Whether the amount of the equipment purchase resulting from the contract or the amount of the equipment minus the accrued penalty?



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REFERENCES

- [EU Funding & Tenders Online Manual](#)
- [MGA - General Model Grant Agreement](#) + [AGA - Annotated Grant Agreement](#)
- [Detailed cost reporting table \(EU4H\)](#)
- [Timesheet template](#)
- [Certificate on the Financial Statement \(CFS\)](#)
- [Indicative Audit Programme \(IAP\)](#)



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Thank you!
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