Guidance for Project Periodic Report (P.R)

EGI-InSPIRE reporting period 1st May 2010 – 30 April 2011

The Periodic management report is submitted after each reporting period along with the Periodic activity report. This document is summarised from the "Project Reporting in FP7" document available on the WIKI pages: https://wiki.egi.eu/wiki/Financial_reports

The section related to the project efforts will be processed using the data recorded in PPT as we did for the previous quarterly report. The submission of cost claims for FP7 grant is managed through NEF, the participant portal of the Commission. In addition a breakdown of the resources used is included in the Project Periodic Report (excel table).

The financial related documents are required from ALL partners, **Lead Beneficiaries AND JRUs** as listed in the Grant Agreement under the special clause 10 – third parties linked to a beneficiary. In addition, a Certificate on the Financial Statement (CFS), is needed **for every partner in the JRU** when the JRU as a whole passes 375Keuros funding in that year. The threshold is defined by the cumulative requested EU contribution of the whole JRU. It is possible for large JRUs affected by this issue to only make claims every other year to avoid small partners needing a CFS every year. However this has other implications wrt the subsequent payment (likely expected around M18), which is based on the funding claimed in the previous period.

The Lead Beneficiary serves as an intermediary between the Project Office (PO) and the JRUs members benefiting from the special clause 10**. So it is under their responsibility to collect the financial data from the JRUs.** The members of a JRU have no representative or contact registered into NEF for EGI-InSPIRE. Therefore they cannot access the portal and declare theirs costs**. This responsibility falls to the Lead beneficiary who remains the main contact for the PO.**

The Coordinator, i.e. the PO, is entitled to clarify any question, **doubt or discrepancy** with the Lead Beneficiaries, before the submission of the financial and period reports to the Commission. The PO office will review these financial reports to ensure that they are a true reflection of the work performed and are **consistent with the efforts declared in PPT throughout the reporting period.**

The Coordinator is responsible for the submission of the reports to the Commission. **Thus the PO must ensure that the whole consortium is not delayed by the late reporting of some partners.** Furthermore these reports must be analysed by the PMB prior to their submission to the Commission. Therefore the PO has set-up **internal deadlines** that must be respected, and can refuse to integrate data of a late partner (or his JRUs). This latter should then wait until the subsequent project period to declare its costs as an adjustment.

General recommendations

Eligible costs

ALL partners are requested to declare under these categories their "eligible costs". In the Form C the eligible costs comprise the Personnel costs, subcontracting, other direct costs and indirect costs. The category Lump sum/flat rate/scale of unit declared is NOT eligible within EGI-InSPIRE project.

The total "eligible costs" must always be above the Requested EU contribution.

NOT ELIGIBLE FOR FUNDING:

☛ ANY identifiable VAT is not eligible for funding

☛ **the audit costs, if applicable, are not eligible in this reporting period** but will be in the subsequent financial statement (May 2011-April 2012); **it is informative and should be entered ONLY in the box 5 of the Form C.**

Funding

ALL partners are required to claim an amount **in accordance with the budget scheme agreed in the DoW,** see below the **tasks rate grouping** table:

Table 10: COMMISSION, NGI and EGI.eu contributions within EGI-InSPIRE

Activity	EU Contribution*	NGI Contribution*	EGI.eu Contribution*
EGI Global Task	25%	50%	25%
NGI International Task	33%	67%	N/A
General Tasks (e.g. SA3 and JRA1)	40%	60%	N/A

* based on eligible cost as calculated in the budget table

The amount of eligible costs and funding expected in YEAR 1 are available in the file named 'PROJECT Activity-PPT-CA-V2.xlsx' and saved on the wiki. However a more accurate data, derivate from the efforts recorded in PPT during the year will be soon available.

Should you deviate from these figures, you should provide justifications at the level of the whole JRU (Lead beneficiary and JRUs), a**nd shortly explain the measures that will be envisaged to correct the situation in YEAR 2.**

Examples of deviations:
- The average man month costs lower than budgeted,
- slow start of the activity, etc…

Documents to fill in

Each Lead Beneficiary is required to complete **for himself and their JRUs:**

1. 'Table 3.1 "Personnel, subcontracting and other major cost items for Beneficiary X for the period 1st May 2010 to 30 April 2011';

2. Financial Statement (Form Cs) into NEF;

   A different Form C is used for the JRU members; they are providing resource to another beneficiary and as such are considered as third party in the Grant Agreement (see Art 7.2 Special clause n°9 of the GA)

3. Upload into NEF the Certificate of Financial Statement (CFS) if required;

4. Sign off on the Financial Statement (Form C) and dispatch it to the coordinator (upon EC approval of the periodic report)

All guidelines, tables, templates related to the Project Periodic Report are saved on the WIKI page of EGI-InSPIRE at this url: https://wiki.egi.eu/wiki/Financial_reports

1- FILE: PartnerXX-EGI-InSPIRE-Year1-Justification-of-Resource (includes Electronic Form C)

This is a tabular overview of the detailed costs incurred by contractor and by major cost item including personnel. It is due **for each member of the JRUs who has recorded funded effort in PPT**. Please use this template (**do not change the format**) to fill in the required information and email it back to the PO.

All data shall then be consolidated in one single table per beneficiary (Lead beneficiary + JRUs). Only the consolidated table will be included in the EGI-InSPIRE Project Periodic Report due to the Commission. This consolidation will be done by the PO office once the data have been checked and validated.

BEAR IN MIND:

☛ **Total costs MUST match with the costs claimed in Form C (a table from Form C -part 1 eligible costs- is available in this spreadsheet as a preview of the Final Form C)**
☛ A specific sheet is also available and mandatory to justify deviations that have occurred during Year 1.

2- FILE: Form C into NEF - Financial Statement (to be filled in by each beneficiary)

Each beneficiary including the coordinator has to record his costs in the Costs tab of the Form C **available in NEF**, web tool for the submission of Cost Claims for FP7. Access is granted to the contact recorded in the system, given that they have created their ECAS account. For more information please contact the PO.

The Form C is adapted to the funding scheme, the cost model and the indirect cost model of the beneficiary. **The only thing the beneficiary is required to do is input the cost data**. The Financial Statement is composed of six parts, further explained below:

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

The costs are declared per type of activity. In EGI-InSPIRE the correspondence with the work package activities is explained in the table hereafter:

EGI-InSPIRE correspondence with the work package activities				Tasks rate Funding		
Type of Activity IN FORM C	EGI-InSPIRE Tasks name	EGI-InSPIRE Work Package		EC	NGI	EGI
(A) RTD	TJRA1 - TJRA2	WP7-E	Global tasks	25%	50%	25%
	TJRA3	WP7-G	General tasks	40%	60%	-
	TJRA4	WP7-G	General tasks	40%	60%	-
	TJRA5	WP7-G	General tasks	40%	60%	-
(B) Coordination	NA1	WP1-E	Global tasks	25%	50%	25%
flat indirect costs @ 7%	NA2	WP2-N	International tasks	33%	67%	-
	NA2	WP2-E	Global tasks	25%	50%	25%
	NA3	WP3-N	International tasks	33%	67%	-
	NA3	WP3-E	Global tasks	25%	50%	25%
(C) Support	*n/a*	*n/a*	*n/a*	*n/a*		
(D) Management	NA1	WP1-M	Management tasks	100%	-	-
(E) Other	SA1	WP4-N	International tasks	33%	67%	-
	SA1	WP4-E	Global tasks	25%	50%	25%
	SA2	WP5-E	Global tasks	25%	50%	25%
	SA3	WP6-G	General tasks	40%	60%	-

2- Declaration of receipts

It is related to any income generated by the project or made available by a third party (e.g exchange of staff) that would go against the principle of non-profit.

Note about Indirect Costs: they should be calculated using the method accepted by the organisation and the EC, e.g. 20% flat rate, 60% transitional flat rate or real indirect costs. **However for CSAs the maximum accepted indirect costs are 7% of total direct costs excluding subcontracting.**

3- Declaration of interest yielded by the pre-financing: only applicable to the coordinator

4- Certificate on the methodology: N/A

5- Certificate on the financial statements: Seven partners (and JRUs) should need one this year

- EGI.eu (1 audit certificate)
- German NGI (6 audit certificates)
- Spanish NGI (8 audit certificates)
- French NGI (3 audit certificates)
- CERN (1 audit certificate)
- Italian NGI (5 audit certificates)
- UK NGI (6 audit certificates)

A CFS comprises three parts (see also template in Appendix 3 of EGI-InSPIRE 'Condensed Guidelines to Financial Issues'):

i) Terms of Reference (ToR) is the requirements for the certificate;
ii) Independent report of factual findings on costs claimed (i.e. the so called audit certificate);
iii) Procedures performed by the auditor (<u>only</u> use the COMMISSION template).

☛ Make these instructions an explicit part of your order to the auditor.

6- Beneficiary's declaration on its honour

Each beneficiary is requested to sign his/her Form C. On the Web tool, this 'signature' is provided by entering the name of the person authorised to validate a Form C for his/her organisation.

BEAR IN MIND:

☛ Contractual reporting period is: 1st May 2010 – 30th April 2011;

☛ Costs reported in Form C are **only those incurred and recorded** in your accountant books **during the same project period;**

☛ **No indirect cost applies** on subcontracting costs using a flat rate cost model,

☛ The payment related to EGI.eu contribution to the Global Tasks is independent from the COMMISSION funding. **It must NOT be claimed under the 'Requested EU contribution' box of the Form C.**

Timelines:

All beneficiaries are required to complete the following actions

MAY 1st - 15th:

- Complete the Justification-of-Resource (**FILE: PartnerXX-EGI-InSPIRE-Year1-Justification-of-Resource**)
- Prepare the Certificate of Financial Statement (CFS) if required

☛ **the above must be checked by the PO**

MAY 15th - 31st:

- Complete the financial statement (Form Cs) into NEF;
- Upload into NEF the Certificate of Financial Statement (CFS) if applicable;

☛ In the NEF application, the 'signature' is provided by entering the name of the person authorised to validate a Form C for his or her organisation.

JUNE

- 1st - 10th: Submission to the PMB
- 11th - 15th: integrate comment of the PMB
- 17th: Online Submission to the Commission

JULY-SEPT 2011:

- Once the costs are validated by the Commission, a PDF version of the Form C as processed will have to be signed by each beneficiary and dispatched to the Commission through the coordinator.

Your main contact at the PO office:

→ celine.bitoune@egi.eu
→ sjomara.specht@egi.eu

Document of reference for your financial department and auditor:

→ Financial guidelines under the FP7_May10.docx

→ COMMISSION Financial Guideline dated 30 June 2010

→ FP7 Grant Agreement - Annex II General Conditions V5 18 December 2009

→ FP7 Guidelines for CERTIFICATES ISSUED BY EXTERNAL AUDITORS (only Part II is relevant)

→ Guidance Notes on Project Reporting

All these documents are available on the WIKI: https://wiki.egi.eu/wiki/Project_Administration_Committee