



## FCH2 JU Financial Workshop Brussels, 24 May 2016

H2020 Project reporting & Assessment Process

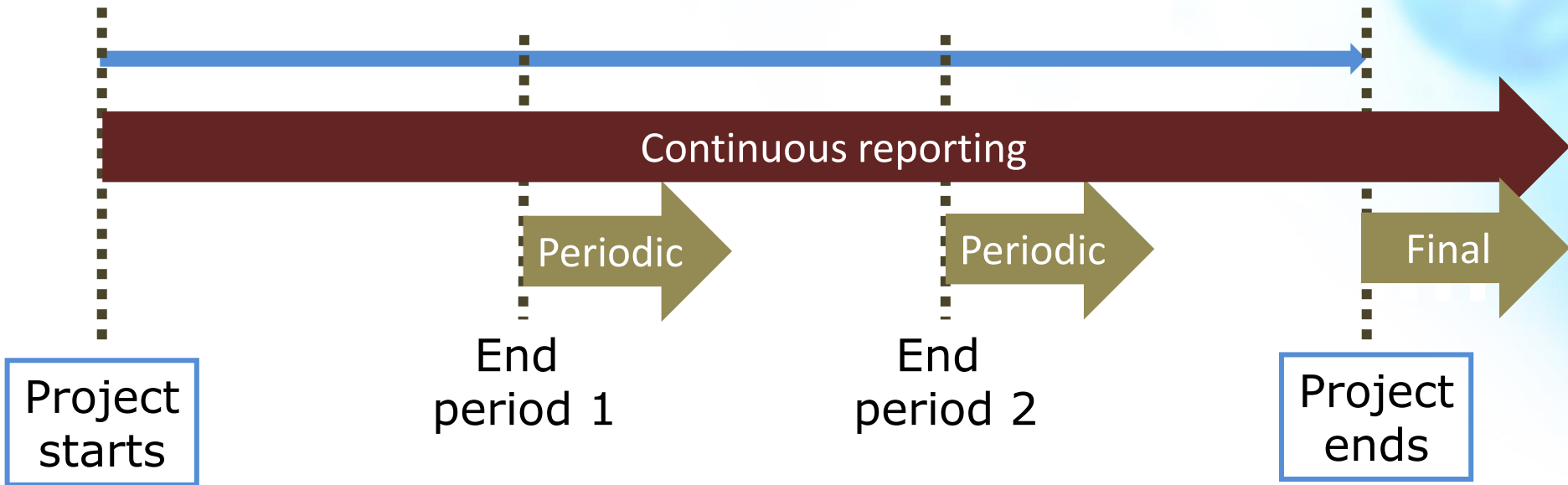
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<http://www.fch.europa.eu/>

# Assessment process

Continuous reporting  
vs.  
Periodic reporting



# Assessment process

## Steps:

- After the end of the reporting period, all beneficiaries receive a notification and log on to the Participant Portal
- All beneficiaries complete their own Financial Statement and their contribution to the Technical Part of the Report. Beneficiaries e-sign and submit their Financial Statements to the Coordinator
- The Coordinator approves the elements of the Report and submits to the FCH JU (*to be submitted within 60 days following the end of the reporting period*)
- The FCH JU reviews the submitted Report and accept or reject it (*to be approved within 90 days following the submission*)
- (If additional explanations are needed, the FCH JU sends back the report to the coordinator, suspends the payment deadline and the process starts again)

# Assessment process

Periodic report: is the project progressing according to plan ?

## – Beneficiaries

- Explain the work carried out
- Give an overview of the progress
- Explain any deviation between the milestones indicated in the DoA and the actual results
- Explain any deviation between the budget indicated in the DoA and the information contained in the Use of Resources

## – FCH JU

- Assess the deliverables submitted (taking into account mid-term review report if applicable)
- Assess the milestones attained, the expected impact and the risks
- Assess the information contained in the Use of Resources, compares it with the DoA and determines the eligibility of the costs

## Final report: did the project achieve the anticipated results?

### – Beneficiaries

- Explain the work carried out and the results achieved
- Explain how the recommendations, if any, given during the lifecycle of the project were addressed
- Explain any deviation between the milestones indicated in the DoA and the actual results
- Explain any deviation between the budget indicated in the DoA and the information contained in the Use of Resources

### – FCH JU

- Assess the deliverables submitted
- Assess the milestones attained and the explanations of the deviations
- Assess the information contained in the Use of Resources, compares it with the DoA and determines the eligibility of the costs

# Assessment process

## Information to be provided in the Use of Resources

### Personnel costs

#### Persons/month per WP

Person months	Work Package
37.5	WP1
14	WP5
8.5	WP6
6.3	WP7
...	...

### Subcontracting

#### Description and costs (one row per subcontract)

Description	Foreseen in Annex 1	Explanations (if not foreseen in Annex 1)	Costs
[insert description]	[YES]/[NO]	[insert comment]	[in EUR]
[insert description]	[YES]/[NO]	[insert comment]	[in EUR]
...	...	...	...

### Other direct costs

#### Explanation of major cost items (one row per item)

Description	Category	Associated WP	Foreseen in Annex 1	Explanations (if not foreseen in Annex 1)	Costs
[insert description]	[Travel]/[Equipment]/[Other goods & services]	[Insert WP]	[YES]/[NO]	[insert comment]	[in EUR]
[insert description]	[Travel]/[Equipment]/[Other goods & services]	[Insert WP]	[YES]/[NO]	[insert comment]	[in EUR]
...	...	...	...	...	...

# Assessment process

## To remember:

- Request an amendment in case a major deviation from the DoA is foreseen (or ask for FCH JU agreement in case of unforeseen and minor third party or subcontract needed)
- By submitting the financial statements, the beneficiary declares that the costs claimed fall within the definition of eligible costs as specified in the Grant Agreement
- The beneficiary must keep the records and documentation supporting the costs declared. A clear audit trail must be ensured in case of audit
- CFS: Only for final report **AND** if FCH JU contribution claimed by the beneficiary on the basis of actual costs + unit costs for average personnel  $\geq$  EUR 325.000 (excluding e.g. flat rates)

# Assessment process

## Calculation of the payment

### – Periodic report

- Based on financial statements → FCH JU contribution = eligible costs approved \* reimbursement rate
- Limit: 90% of the maximum grant

### – Final report

- Based on financial statements → FCH JU contribution = eligible costs approved \* reimbursement rate
- Limit: Maximum grant
- Release of 5% guarantee fund retained at pre-financing
- Reduction due to the non-profit rule
- Reduction due to improper implementation or breach of other GA obligations