



**ITN**

# Financial Aspect

Nicolas Friedli - CERN External Grants Financial Management

02/12/2019

# Outline

**Project's fact sheet**

**Consortium budget**

**Cost categories**

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**New distribution of Management budget**

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# Project's Fact sheet

**Start date: 01.11.2019**

**Duration: 4 years**

**13 Beneficiaries**

**12 Partner organisations**

**Total EU contribution: 3,998,306.88 EUR**

**Early-Stage Researchers: 540 person months**

# Cost categories

<b>A. Costs for Recruited Researchers</b>	<b>B. Institutional costs</b>
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Researcher			Institution	
<u>A1. Living allowance*</u>	A2. Mobility allowance	A3. Family allowance**	B1. Research, training and networking costs	B2. Management and indirect costs
<b><u>3 270</u></b>	600	500	1 800	1 200

\*multiplied by the country correction coefficient  
(where the fellow is hosted)

\*\* if applicable

Base rates for 2019

**1 unit  
=  
1 month of  
eligible ESR**

# Cost categories A1, A2, A3 (costs for the Recruited Researchers)

		ESR months	A1			A2		A3	
			Coefficient factor	Monthly allowance	Living Allowance	Monthly allowance	Mobility allowance	Monthly allowance*	Family allowance
1	CERN	72	1.21	3270	285,353.28	600.00	43,200.00	250.00	18,000.00
2	KU LEUVEN	72	1.00	3270	235,440.00	600.00	43,200.00	250.00	18,000.00
3	JYU	36	1.21	3270	142,205.76	600.00	21,600.00	250.00	9,000.00
4	JGU MAINZ	72	0.97	3270	228,376.80	600.00	43,200.00	250.00	18,000.00
5	GANIL	36	1.16	3270	136,202.04	600.00	21,600.00	250.00	9,000.00
6	UGOT	36	1.22	3270	143,382.96	600.00	21,600.00	250.00	9,000.00
7	GSI	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
8	FSU JENA	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
9	RIJKSUNIVERSITEIT GRONINGEN	36	1.08	3270	127,019.88	600.00	21,600.00	250.00	9,000.00
10	LUH	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
11	HUEBNER	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
12	M2	36	1.40	3270	164,572.56	600.00	21,600.00	250.00	9,000.00
<b>Total</b>		<b>540</b>			<b>1,919,306.88</b>		<b>324,000.00</b>		<b>135,000.00</b>

(\*average of 250 EUR instead of 500 EUR)

# Cost categories A1- Living allowance

		A1			A2		A3		
		ESR months	Coefficient factor	Monthly allowance	Living Allowance	Monthly allowance	Mobility allowance	Monthly allowance*	Family allowance
1	CERN	72	1.21	3270	285,353.28	600.00	43,200.00	250.00	18,000.00
2	KU LEUVEN	72	1.00	3270	235,440.00	600.00	43,200.00	250.00	18,000.00
3	JYU	36	1.21	3270	142,205.76	600.00	21,600.00	250.00	9,000.00
4	JGU MAINZ	72	0.97	3270	228,376.80	600.00	43,200.00	250.00	18,000.00
5	GANIL	36	1.16	3270	136,202.04	600.00	21,600.00	250.00	9,000.00
6	UGOT	36	1.22	3270	143,382.96	600.00	21,600.00	250.00	9,000.00
7	GSI	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
8	FSU JENA	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
9	RIJKSUNIVERSITEIT GRONINGEN	36	1.08	3270	127,019.88	600.00	21,600.00	250.00	9,000.00
10	LUH	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
11	HUEBNER	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
12	M2	36	1.40	3270	164,572.56	600.00	21,600.00	250.00	9,000.00
<b>Total</b>		<b>540</b>			<b>1,919,306.88</b>		<b>324,000.00</b>		<b>135,000.00</b>

- Gross salary paid directly to the researchers / minimum value paid (Article 6.2 of the GA)  
*Higher amounts are allowed*  
*Lower are disallowed : in that case, a regularisation of salary is needed, must be paid and **be duly justified on subsequent period**\**
- Salary determined at recruitment date (will not change during the action life)
- Category 1 : correction factor of the host organization applies ONLY to the monthly living allowance  
 (See H2020 - Work Programme 2018-2020)

\* Beneficiaries using another currency must convert the cost into euro at the average of the daily exchange rates published on the ECB website ([https://www.ecb.europa.eu/stats/policy\\_and\\_exchange\\_rates/euro\\_reference\\_exchange\\_rates/html/eurofxref-graph-chf.en.html](https://www.ecb.europa.eu/stats/policy_and_exchange_rates/euro_reference_exchange_rates/html/eurofxref-graph-chf.en.html)) calculated over the corresponding reporting period.

# Cost categories A2 – Mobility allowance

		A1			A2		A3		
		ESR months	Coefficient factor	Monthly allowance	Living Allowance	Monthly allowance	Mobility allowance	Monthly allowance*	Family allowance
1	CERN	72	1.21	3270	285,353.28	600.00	43,200.00	250.00	18,000.00
2	KU LEUVEN	72	1.00	3270	235,440.00	600.00	43,200.00	250.00	18,000.00
3	JYU	36	1.21	3270	142,205.76	600.00	21,600.00	250.00	9,000.00
4	JGU MAINZ	72	0.97	3270	228,376.80	600.00	43,200.00	250.00	18,000.00
5	GANIL	36	1.16	3270	136,202.04	600.00	21,600.00	250.00	9,000.00
6	UGOT	36	1.22	3270	143,382.96	600.00	21,600.00	250.00	9,000.00
7	GSI	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
8	FSU JENA	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
9	RIJKSUNIVERSITEIT GRONINGEN	36	1.08	3270	127,019.88	600.00	21,600.00	250.00	9,000.00
10	LUH	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
11	HUEBNER	36	0.97	3270	114,188.40	600.00	21,600.00	250.00	9,000.00
12	M2	36	1.40	3270	164,572.56	600.00	21,600.00	250.00	9,000.00
<b>Total</b>		<b>540</b>			<b>1,919,306.88</b>		<b>324,000.00</b>		<b>135,000.00</b>

- Contribution to household, relocation and personal travel expenses
- covers private costs of the researchers, not professional costs(e.g secondments)

# Cost categories A3 – Family allowance

		A1			A2		A3		
		ESR months	Coefficient factor	Monthly allowance	Living Allowance	Monthly allowance	Mobility allowance	Monthly allowance* =	Family allowance
1	CERN	72	1.21	3270	285,353.28	600.00	43,200.00	250.00	18,000.00
2	KU LEUVEN	72	1.00				43,200.00	250.00	18,000.00
3	JYU	36	1.21				21,600.00	250.00	9,000.00
4	JGU MAINZ	72	0.97				43,200.00	250.00	18,000.00
5	GANIL	36	1.16				21,600.00	250.00	9,000.00
6	UGOT	36	1.22				21,600.00	250.00	9,000.00
7	GSI	36	0.97				21,600.00	250.00	9,000.00
8	FSU JENA	36	0.97				21,600.00	250.00	9,000.00
9	RIJKSUNIVERSITEIT GRONINGEN	36	1.08				21,600.00	250.00	9,000.00
10	LUH	36	0.97				21,600.00	250.00	9,000.00
11	HUEBNER	36	0.97				21,600.00	250.00	9,000.00
12	M2	36	1.40				21,600.00	250.00	9,000.00
<b>Total</b>		<b>540</b>					<b>324,000.00</b>		<b>135,000.00</b>

250€/month for budget purposes only.  
 Depending on family status at the time of recruitment, must be 0 or 500€/month.  
 It does not change during the lifetime of the action !

‘Family’ means persons linked to the researcher by marriage (or a relationship with equivalent status to a marriage recognised by the legislation of the country where this relationship was formalised) or dependent children who are actually being maintained by the researcher



# Cost category B1 - Research, training and networking costs (RTN)

		B1		
Beneficiary	ESR months $\times$	Monthly allowance $=$	Research, training and networking costs	
1 CERN	72	1800	129,600.00	
2 KU LEUVEN	72	1800	129,600.00	
3 JYU	36	1800	64,800.00	
4 JGU MAINZ	72	1800	129,600.00	
5 GANIL	36	1800	64,800.00	
6 UGOT	36	1800	64,800.00	
7 GSI	36	1800	64,800.00	
8 FSU JENA	36	1800	64,800.00	
9 RIJKSUNIVERSITEIT GRONINGEN	36	1800	64,800.00	
10 LUH	36	1800	64,800.00	
11 HUEBNER	36	1800	64,800.00	
12 M2	36	1800	64,800.00	
<b>Total</b>			<b>972,000.00</b>	

## What for?

Costs for performing the project:

- Training costs
- Research costs, organization of conferences, conference attendance etc.
- Co-ordination between participants including network meetings
- Tuition fees
- Secondment costs

Keep in mind that even reimbursed based on lump sums, auditors may request evidence that the activities supported by this fixed contribution took place.

# Cost category B1 bis : RTN COMMON POT

## *Why?*

- *To fairly distribute the budget according to the expenses incurred for Network-wide events and activities ;*
- *Ensure that all expenses are reimbursed to the paying organisations and the costs are fairly spread;*
- *According to each beneficiary's budget.*

# COMMON POT EVENTS (see events listed in Annex I)

- **ESR Training kick off**
- **General Training 1**
- **Specialised Training 2, 3 & 4**
- **Summer School 1 & 2**
- **Communication and outreach materials**
- **Oxford consulting**
- **Partner organisations support**
- **LISA Conference...**

# Cost category B1 bis : COMMON POT

		B1			B1		B1 bis	
	Beneficiary	ESR months	Monthly allowance	Research, training and networking costs	Monthly allowance	Research, training and networking costs	Monthly allowance	Conferences, Workshops and events ( partners organisation)
1	CERN	72	1800	129,600.00	1470	105,840.00		
2	KU LEUVEN	72	1800	129,600.00	1470	105,840.00		
3	JYU	36	1800	64,800.00	1470	52,920.00		
4	JGU MAINZ	72	1800	129,600.00	1470	105,840.00		
5	GANIL	36	1800	64,800.00	1470	52,920.00		
6	UGOT	36	1800	64,800.00	1470	52,920.00		
7	GSI	36	1800	64,800.00	1470	52,920.00		
8	FSU JENA	36	1800	64,800.00	1470	52,920.00		
9	RIJKSUNIVERSITEIT GRONINGEN	36	1800	64,800.00	1470	52,920.00		
10	LUH	36	1800	64,800.00	1470	52,920.00		
11	HUEBNER	36	1800	64,800.00	1470	52,920.00		
12	M2	36	1800	64,800.00	1470	52,920.00		
	COMMON POT	540					330.00	178,200.00
	<b>Total</b>			<b>972,000.00</b>		<b>793,800.00</b>		



*If not spent entirely, budget of B1bis will be re-distributed back.*

# Cost category B2: Management and overheads budget

		B2		
		ESR months	Monthly allowance	Management and overheads
1	CERN	72	1,200.00	86,400.00
2	KU LEUVEN	72	1,200.00	86,400.00
3	JYU	36	1,200.00	43,200.00
4	JGU MAINZ	72	1,200.00	86,400.00
5	GANIL	36	1,200.00	43,200.00
6	UGOT	36	1,200.00	43,200.00
7	GSI	36	1,200.00	43,200.00
8	FSU JENA	36	1,200.00	43,200.00
9	RIJKSUNIVERSITEIT GRONINGEN	36	1,200.00	43,200.00
10	LUH	36	1,200.00	43,200.00
11	HUEBNER	36	1,200.00	43,200.00
12	M2	36	1,200.00	43,200.00
<b>Total</b>		<b>540</b>		<b>648,000.00</b>

## What for?

### Management activities

- ✓ To cover costs for managing the project (coordinator)
- ✓ To pay for attending the major events specified in Annex I (kick-off meeting, mid-term review and final review)

### Overheads

- ✓ Used by each beneficiary according to its policy

# Cost category B2: Revised Management budget

*Why does the coordinator need additional budget?*

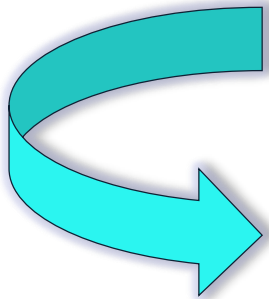
- To ensure the daily technical, administrative and financial management of the project (from the distribution of the budget to the beneficiaries to the timely submission of scientific and financial reports to the EC)
- To ensure that all beneficiaries take necessary measures to ensure equal opportunity (gender balance)
- To organise internal meetings, supervisory boards, public events and reviews between participants of the project and the EC representatives
- To ensure regular and timely information exchange with the P.O

# Cost category B2: Revised Management budget

## The management budget will cover:

- HR support (5% FTE)
- EU financial support (5% FTE)
- Support of Legal service
- Project office assistance to manage the project (50% FTE)
- Organisation of the 3 major events: Kick-off meeting, Mid-Term review and Final meeting

# Cost category B2 Revised Management and Overheads budget



		B2		
		ESR months	Monthly allowance	Management and overheads
1	CERN	72	1,200.00	86,400.00
2	KU LEUVEN	72	1,200.00	86,400.00
3	JYU	36	1,200.00	43,200.00
4	JGU MAINZ	72	1,200.00	86,400.00
5	GANIL	36	1,200.00	43,200.00
6	UGOT	36	1,200.00	43,200.00
7	GSI	36	1,200.00	43,200.00
8	FSU JENA	36	1,200.00	43,200.00
9	RIJKSUNIVERSITEIT GRONINGEN	36	1,200.00	43,200.00
10	LUH	36	1,200.00	43,200.00
11	HUEBNER	36	1,200.00	43,200.00
12	M2	36	1,200.00	43,200.00
<b>Total</b>		<b>540</b>		<b>648,000.00</b>

		B2					
		ESR months	Central management allowance	Total Central Management	Monthly allowance	Management and overheads	Total Management and Overheads
1	CERN	72	600.00	324,000.00	600.00	43,200.00	367,200.00
2	KU LEUVEN	72			600.00	43,200.00	43,200.00
3	JYU	36			600.00	21,600.00	21,600.00
4	JGU MAINZ	72			600.00	43,200.00	43,200.00
5	GANIL	36			600.00	21,600.00	21,600.00
6	UGOT	36			600.00	21,600.00	21,600.00
7	GSI	36			600.00	21,600.00	21,600.00
8	FSU JENA	36			600.00	21,600.00	21,600.00
9	RIJKSUNIVERSITEIT GRONINGEN	36			600.00	21,600.00	21,600.00
10	LUH	36			600.00	21,600.00	21,600.00
11	HUEBNER	36			600.00	21,600.00	21,600.00
12	M2	36			600.00	21,600.00	21,600.00
<b>Total</b>		<b>540</b>		<b>324,000.00</b>		<b>324,000.00</b>	<b>648,000.00</b>



# Revised Consortium Budget

LISA - Official Consortium Budget									
		A1	A2	A3	B1	B1bis	B2	B2bis	New EU contribution
		Living Allowance	Mobility allowance	Family Allowance	Research, Training and Networking costs	Conference, Workshop, and events (associate partners)	Management & Indirect costs	Central Management	GRAND TOTAL
1	CERN	285,353.28	43,200.00	18,000.00	105,840.00		43,200.00		495,593.28
2	KU LEUVEN	235,440.00	43,200.00	18,000.00	105,840.00		43,200.00		445,680.00
3	JYU	142,205.76	21,600.00	9,000.00	52,920.00		21,600.00		247,325.76
4	JGU MAINZ	228,376.80	43,200.00	18,000.00	105,840.00		43,200.00		438,616.80
5	GANIL	136,202.04	21,600.00	9,000.00	52,920.00		21,600.00		241,322.04
6	UGOT	143,382.96	21,600.00	9,000.00	52,920.00		21,600.00		248,502.96
7	GSI	114,188.40	21,600.00	9,000.00	52,920.00		21,600.00		219,308.40
8	FSU JENA	114,188.40	21,600.00	9,000.00	52,920.00		21,600.00		219,308.40
9	RIJKSUNIVERSITEIT GRONINGEN	127,019.88	21,600.00	9,000.00	52,920.00		21,600.00		232,139.88
10	LUH	114,188.40	21,600.00	9,000.00	52,920.00		21,600.00		219,308.40
11	HUEBNER	114,188.40	21,600.00	9,000.00	52,920.00		21,600.00		219,308.40
12	M2	164,572.56	21,600.00	9,000.00	52,920.00		21,600.00		269,692.56
	<b>Common POT *</b>					178,200.00		324,000.00	502,200.00
	<b>Total</b>	<b>1,919,306.88</b>	<b>324,000</b>	<b>135,000</b>	<b>793,800</b>	<b>178,200.00</b>	<b>324,000.00</b>	<b>324,000.00</b>	<b>3,998,306.88</b>

# Project Payments

**Prefinancing: 2,998,730.16 EUR (75% of the total EU contribution) was transferred to CERN +5% (199'915.34 EUR) transferred to the guarantee fund**

**Distribution from CERN to all beneficiaries according to Consortium Agreement (beneficiaries to send their bank coordinates if not already done).**

**Interim payment paid by the Commission to CERN after the first financial report (payments to beneficiaries not foreseen before M27)**

**Final payment paid by the commission to CERN at the end of the project (payments to beneficiaries not foreseen before M51)**

# Financial reporting to EC

## When?

1st reporting period: November 2019-October 2021 (M1 to M24)

2<sup>nd</sup> reporting period: November 2021-October 2023 (M25 to M48)

- Deadline to be communicated, support and templates will be provided by CERN

## Where?

<http://ec.europa.eu/research/participants/portal/desktop/en/home.html>

# Financial reporting to EC – How?

print format A4

MODEL ANNEX 4 FOR MSC ITN

FINANCIAL STATEMENT FOR BENEFICIARY [name]

ANNEX 4

	Name of the fellows *****	Number of units (researcher months)
Beneficiary		
<b>Total Beneficiary</b>		

Eligible* costs (per budget category)											EU contribution		
A. Costs of recruited researchers					B. Institutional costs					Total costs	Reimbursement rate %	Maximum EU contribution **	Maximum grant amount
A.1 Living allowance		A.2 Mobility allowance		A.3 Family allowance	B.1. Research, training and networking costs		B2. Management and indirect costs						
Unit		Unit		Unit	Unit		Unit						
Costs per unit	Total (a) *****	Costs per unit	Total (b) *****	Costs per unit	Total (c) *****	Costs per unit	Total (d) *****	Costs per unit	Total (e) *****	(f) = (a)+(b)+(c)+(d)+(e)	(g)	(h)	(i)
<b>Total</b>													

**Checkbox:** I confirm that the total amount of the allowances used (including compulsory deductions) for the researcher is equal to or higher than the living allowance, the mobility allowance and the family allowance as set out in Annex 2 of the Agreement or any underpayments in Reporting Period 1 will be corrected by the end of the action.

All information is retrieved from Researcher Declarations (RDs)

Corrections to be made only in RDs

# Question on Finance

## CERN:

- EU projects financial management: [nicolas.friedli@cern.ch](mailto:nicolas.friedli@cern.ch) / [florence.pesce@cern.ch](mailto:florence.pesce@cern.ch)

## EC Participant Portal

Find a document: [http://ec.europa.eu/research/participants/portal/desktop/en/funding/reference\\_docs.html](http://ec.europa.eu/research/participants/portal/desktop/en/funding/reference_docs.html)

## Marie Skłodowska-Curie Actions Work Programme:

[https://ec.europa.eu/research/participants/data/ref/h2020/wp/2018-2020/main/h2020-wp1820-msca\\_en.pdf](https://ec.europa.eu/research/participants/data/ref/h2020/wp/2018-2020/main/h2020-wp1820-msca_en.pdf)

*Disclaimer: CERN provides information based on their understanding of current EC's rules and own experience. Each beneficiary remains responsible for its own cost statement.*

# Conclusion

*Please transfer this presentation to your administrative and financial support in your organization*



**Thank you for your attention**