



# WP1 Management and Coordination of the Project

## Administrative Aspects overview

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- Project title: **Training Activities to Implement the Data Protection Reform**
- Project Acronym: **TAtodPR**
- Grant Agreement number: **769191**
- Starting date of the action: **01/11/2017**
- Duration of the Action: **24 months**
- Estimated budget: **EUR 347.595,65**
- Maximum grant amount: **EUR 268.899,99**



# Budget and costs

# Budget of the action overview



		(A) Direct personnel costs/€	(B) Direct travel and subsistence costs				(C) Direct costs of subcontracting/€	(D) Direct cost of financial support	(E) Other direct costs/€	(F) Indirect Costs /€	(G) Total costs /€ (=L+M+N+O)	EU contribution			Pre-financing 80% of expected contribution	
		A1 Employees(or equivalent) A.2 Natural person under direct contract and seconded persons	B1 Travel	B Subsistence				D1 Financial suppor D2 Prizes	E1 Equipment E2 Other goods and services			Reimbursement rate (%)	Max. EU contribution	Maximum grant amount	Pre-financing rate %	Pre financing
Form of cost		Actual	Actual	Actual	Unit			Actual	Actual							
		a	b1	b2	No	Total (b2)	c	d	e	$f=flatrate*(a+b1+b2+c+d+e)$	g	h	i=g*h	j	k	l=i*k
1	UNISOB	71.913,00 €	1.900,00 €	2.872,00 €						5.367,95 €	82.052,95 €	77,36%	63.476,16 €	n/a	80%	50.780,93 €
2	RELAB	52.349,75 €	1.900,00 €	2.872,00 €					5.000,00 €	4.348,52 €	66.470,27 €	77,36%	51.421,40 €	n/a	80%	41.137,12 €
3	USE	60.500,00 €	1.900,00 €	2.872,00 €						4.569,04 €	69.841,04 €	77,36%	54.029,03 €	n/a	80%	43.223,22 €
4	LBORO	49.733,00 €	1.900,00 €	2.872,00 €						3.815,35 €	58.320,35 €	77,36%	45.116,62 €	n/a	80%	36.093,30 €
5	DER	61.500,00 €	1.900,00 €	2.872,00 €						4.639,04 €	70.911,04 €	77,36%	54.856,78 €	n/a	80%	43.885,42 €
		295.995,75 €	9.500,00 €	14.360,00 €	- €	- €	- €	- €	5.000,00 €	22.739,90 €	347.595,65 €		268.900,00 €	268.899,99 €		215.119,99 €

- The grant reimburses is **77.36%** of the action’s eligible costs



- **Direct personnel costs:** as actually incurred costs (**'actual costs'**)
- **Direct travel and subsistence costs:** as actually incurred costs (**actual costs**);
- **Direct costs of subcontracting:** as actually incurred costs (**actual costs**);
- ~~For direct costs of **providing financial support to third parties**: not applicable;~~
- **Other direct costs:** as actually incurred costs (**'actual costs'**);
- **Indirect costs:** on the basis of a flat-rate (**'flat-rate costs'**);



## (a) for **actual costs**:

- (i) they must be actually incurred by the beneficiary;
- (ii) they must be incurred in the period of the project, with the exception of costs relating to the submission of the final report;
- (iii) they must be indicated in the estimated budget;
- (iv) they must be incurred in connection with the project and necessary for its implementation;
- (v) they must be identifiable and verifiable, in particular recorded in the beneficiary's accounts in accordance with the accounting standards applicable in the country where the beneficiary is established and with the beneficiary's usual cost accounting practices;
- (vi) they must comply with the applicable national law on taxes, labour and social security, and
- (vii) they must be reasonable, justified and must comply with the principle of sound financial management, in particular regarding economy and efficiency;

## ~~(b) for **unit costs**: not applicable;~~

## (c) for **flat-rate costs**:

- (i) they must be calculated by applying the flat-rate percentage;
- (ii) the costs (actual costs) to which the flat-rate is applied must comply with the conditions for eligibility set out in this Article;



- The estimated budget breakdown may be adjusted without an amendment by transfers of amounts between beneficiaries, budget categories and/or forms of costs, if the action is implemented as described in Annex 1 of Grant Agreement
- However :
  - the beneficiaries may not add costs relating to subcontracts not provided for in Annex 1, unless such additional subcontracts are approved by an amendment or in accordance with Article 10;
  - the transfers between budget categories must stay below 20% of the total costs for the action, unless they are approved by an amendment.



- A.1 Personnel costs are eligible if they are related to personnel working for the beneficiary under an employment contract (or equivalent appointing act) and assigned to the action (**'costs for employees (or equivalent)'**).
- A.2 The **costs for natural persons working under a direct contract** with the beneficiary other than an employment contract or **seconded by a third party against payment** are eligible personnel costs, if:
  - the person works under the beneficiary's instructions and, unless otherwise agreed with the beneficiary, on the beneficiary's premises;
  - the result of the work carried out belongs to the beneficiary, and
  - the costs are not significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary.





- Personnel costs must be calculated by the beneficiaries as follows:

**{hourly rate** \_\_\_\_\_

multiplied by

**number of actual hours worked on the action}.**

**{actual annual personnel costs for the person  
divided by  
number of individual annual productive hours}.**

- The number of actual hours declared for a person must **be identifiable and verifiable**.
- The **total number of hours declared in EU or Euratom grants**, for a person for a year, **cannot be higher** than the **annual productive hours used for the calculations of the hourly rate**.
- Therefore, the maximum number of hours that can be declared for the grant are: **{number of annual productive hours for the year minus total number of hours declared by the beneficiary, for that person for that year, for other EU or Euratom grants}**.



- Using the personnel costs and the number of annual productive hours for **each full financial year covered by the reporting period concerned**. If a financial year is not closed at the end of the reporting period, the beneficiaries must use the **hourly rate of the last closed financial year available**.
- The ‘**number of individual annual productive hours**’ is the **total actual hours worked by the person in the year**. It may not include holidays and other absences (such as sick leave, maternity leave, special leave, etc). However, it may include overtime and hours spent in meetings, trainings and other similar activities.



- **Travel and subsistence costs** (including related duties, taxes and charges, such as non-deductible value added tax (VAT) paid by beneficiaries that are not public bodies acting as public authority) are eligible if they are in line with the beneficiary's usual practices on travel.



- The **depreciation costs of equipment, infrastructure or other assets** (new or second-hand) as recorded in the beneficiary's accounts are eligible, if they were purchased in accordance with Article 9.1.1 and written off in accordance with international accounting standards and the beneficiary's usual accounting practices. The **costs of renting or leasing** equipment, infrastructure or other assets (including related duties, taxes and charges, such as non-deductible value added tax (VAT) paid by beneficiaries that are not public bodies acting as public authority) are also eligible, if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees. The only portion of the costs that will be taken into account is that which corresponds to the duration of the action and rate of actual use for the purposes of the action.
- **Costs of other goods and services** (including related duties, taxes and charges, such as non-deductible value added tax (VAT) paid by beneficiaries that are not public bodies acting as public authority) are eligible, if they are purchased specifically for the action and in accordance with Article 9.1.1. Such goods and services include, for instance, consumables and supplies, dissemination, protection of results, certificates on the financial statements (if they are required by the Agreement), translations and publications.

Article 9.1.1 The beneficiaries must make such purchases ensuring **the best value for money** or, if appropriate, the **lowest price**. In doing so, they must avoid any conflict of interests.



- **Direct costs of subcontracting**(including related duties, taxes and charges, such as non-deductible value added tax (VAT) paid by beneficiaries that are not public bodies acting as public authority) are eligible if the conditions in Article 10.1.1 are met.
- **10.1 Rules for subcontracting action tasks**
  - 10.1.1 If necessary to implement the action, the beneficiaries may award subcontracts covering the implementation of certain action tasks described in Annex 1.
  - Subcontracting may cover only a limited part of the action. The beneficiaries must award the subcontracts ensuring the best value for money or, if appropriate, the lowest price. In doing so, they must avoid any conflict of interests.
  - The tasks to be implemented and the estimated cost for each subcontract must be set out in Annex 1 and the total estimated costs of subcontracting per beneficiary must be set out in Annex 2.
  - The Commission may however approve subcontracts not set out in Annex 1 and 2 without amendment (see Article 39), if:
    - they are specifically justified in the technical report and
    - they do not entail changes to the Agreement which would call into question the decision awarding the grant or breach the principle of equal treatment of applicants.
  - The beneficiaries must ensure that the subcontracted work is performed in one of the eligible countries set out in the call for proposals ('place of performance obligation') — unless otherwise approved by the Commission.
- 10.2 If a beneficiary breaches any of its obligations under Article 10.1.1, the costs related to the subcontract concerned will be ineligible and will be rejected.



- **Indirect costs** are eligible if they are declared on the basis of the flat-rate of 7% of the eligible direct costs.



- Costs that do not comply with the conditions set out in the GA, in particular:
  - (i) costs related to return on capital;
  - (ii) debt and debt service charges;
  - (iii) provisions for future losses or debts;
  - (iv) interest owed;
  - (v) doubtful debts;
  - (vi) currency exchange losses;
  - (vii) bank costs charged by the beneficiary's bank for transfers from the Commission;
  - (viii) excessive or reckless expenditure;
  - (ix) deductible VAT;
  - (x) costs incurred during suspension of the implementation of the action;
  - (xi) in-kind contributions provided by third parties;
- costs declared under another EU or Euratom grant;
- costs for staff of a national (or local) administration, for activities that are part of the administration's normal activities (i.e. not undertaken only because of the grant);
- costs (especially travel and subsistence costs) for staff or representatives of EU institutions, bodies or agencies;
- costs for activities that do not take place in one of the eligible countries set out in the call for proposals — unless approved by the Commission.



- The beneficiaries must provide — during implementation of the action or afterwards— any information requested in order to verify eligibility of the costs, proper implementation of the action and compliance with the other obligations under the Agreement.
- The beneficiaries must — for a period of **five years after the payment of the balance** — keep records and other supporting documentation in order to prove the proper implementation of the action and the costs they declare as eligible.





- The beneficiaries must keep the records and documentation supporting the costs declared:
  - for **actual costs**: adequate records and other supporting documentation to prove the costs declared, such as **contracts, subcontracts, invoices and accounting records**. In addition, the beneficiaries' usual cost accounting practices and internal control procedures must enable direct reconciliation between the amounts declared, the amounts recorded in their accounts and the amounts stated in the supporting documentation;
  - for **flat-rate costs**: adequate records and other supporting documentation to prove the eligibility of the costs to which the flat-rate is applied. **The beneficiaries do not need to identify the costs covered or provide supporting documentation (such as accounting statements) to prove the amount declared at a flat-rate.**
- In addition, for **personnel costs** (declared as actual costs), the beneficiaries must keep **time records** for the number of hours declared. The time records must be in writing and approved by the persons working on the action and their supervisors, at least monthly. In the absence of reliable time records of the hours worked on the action, the Commission may accept alternative evidence supporting the number of hours declared, if it considers that it offers an adequate level of assurance. As an exception, for **persons working exclusively on the action**, there is no need to keep time records, if the beneficiary signs a **declaration** confirming that the persons concerned have worked exclusively on the action.

Month: **December 2015**

I hereby declare that in the present form I have reported the number of hours worked on the implementation of the above-mentioned project(s).

Date:

Name Surname  
(Signature of the PI in charge of the Project)



- A **mid-term progress report** on the implementation of the action, must be submitted within **30 days** after half of the reporting period → by the **30<sup>th</sup> of November 2018** both Technical and Financial
- The action has one '**reporting period**': from month 1 to month 24
- The coordinator must submit — within **60 days** following the end of the reporting period — a final report, which includes the request for payment of the balance → by the **31<sup>st</sup> of December 2019** both Technical and Financial data



- The **final report** must include the following:
  - a **'final technical report'** containing:
    - an **explanation of the work carried out** by the beneficiaries;
    - an **overview of the implementation** of the action, including milestones and deliverables. This report must include explanations justifying the differences between work expected to be carried out in accordance with Annex 1 and that actually carried out;
    - a summary for publication by the Commission;
  - a **'final financial report'** containing:
    - an **'individual financial statement'** from each beneficiary, for the reporting period. The individual financial statement must detail the eligible costs for each budget category . The beneficiaries must declare all eligible costs, even if — for actual costs and flat rate costs — they exceed the amounts indicated in the estimated budget.
    - an **explanation of the use of resources** and the information on subcontracting from each beneficiary, for the reporting period concerned;
    - a **'final summary financial statement'**, created automatically by the electronic exchange system, consolidating the individual financial statement(s) for the reporting period and including the **request for payment of the balance**;
    - a **'certificate on the financial statements'** (drawn up in accordance with Annex 5) for each beneficiary, if:
      - it requests an EU contribution of EUR 325 000 or more as reimbursement of actual costs and
      - the maximum EU contribution indicated, for that beneficiary, in the estimated budget (see Annex 2) as reimbursement of actual costs is EUR 750 000 or more.



# Financial Statement form

① print format A4  
landscape

## MODEL ANNEX 4 JUST MGA — MULTI

### FINANCIAL STATEMENT FOR [BENEFICIARY [name] / AFFILIATED ENTITY [name]] FOR REPORTING PERIOD [reporting period]

Eligible <sup>1</sup> costs (per budget category)										Receipts			EU contribution			
A. Direct personnel costs	B. Direct travel and subsistence costs			C. Direct costs of subcontracting	[D. Direct costs of fin. support]	E. Other direct costs	F. Indirect costs <sup>2</sup>	Total costs	Income generated by the action	Financial contributions given by third parties to the beneficiaries	Total receipts	Reimbursement rate % <sup>3</sup>	Maximum EU contribution <sup>4</sup>	Requested EU contribution		
A.1 Employees (or equivalent) A.2 Natural persons under direct contract seconded persons	B.1 Travel	B.2 Subsistence			[D.1 Financial support] [D.2 Prizes]	E.1 Equipment E.2 Other goods and services										
Cost form <sup>5</sup>	Actual	Actual	Actual	Unit <sup>6</sup>		Actual	Actual	Actual	Flat-rate <sup>7</sup>							
	a	b1	[b2]	No	Total [b2]	c	[d]	e	f = flat-rate * (a + b1 + b2 + c [d] + e)	g = a + b1 + b2 + c [d] + e + f	h	i	j = h + i	k	l	m
[short name beneficiary / affiliated entity]																

The beneficiary/affiliated entity hereby confirms that:  
The information provided is complete, reliable and true.  
The costs declared are eligible (see Article 6).  
The costs can be substantiated by adequate records and supporting documentation that will be produced upon request or in the context of checks, reviews, audits and investigations (see Articles 12, 13 and 17).  
For the last reporting period: that all the receipts have been declared (see Article 5.3.3).

① Please declare all eligible costs, even if they exceed the amounts indicated in the estimated budget (see Annex 2). Only amounts that were declared in your individual financial statements can be taken into account later on, in order to replace other costs that are found to be ineligible.

<sup>1</sup> See Article 6 for the eligibility conditions.  
<sup>2</sup> The indirect costs claimed must be free of any amounts covered by an operating grant (received under any EU or Euratom funding programme). A beneficiary that receives an operating grant during the duration of the action cannot claim any indirect costs for the year(s) covered by the operating grant (see Article 6.2.F).  
<sup>3</sup> See Article 5.2 for the reimbursement rate.  
<sup>4</sup> This is the theoretical amount of EU contribution that the system calculates automatically (by multiplying the reimbursement rate by the total costs declared). The amount you request (in the column 'requested EU contribution') may be less.  
<sup>5</sup> See Article 5.2 for the cost forms.  
<sup>6</sup> See Annex 2a 'Additional information on the estimated budget' for the details (units, cost per unit).  
<sup>7</sup> See Article 6.2.F for the flat-rate.



- Financial statements must be drafted in **euro**.
- Beneficiaries with accounting established in a currency other than the euro must convert the costs recorded in their accounts into euro, at the average of the daily **exchange rates published in the C series of the *Official Journal of the European Union***, calculated over the corresponding reporting period.
- If no daily euro exchange rate is published in the *Official Journal of the European Union* for the currency in question, they must be converted at the average of the monthly accounting rates published on the Commission's website, calculated over the corresponding reporting period.
- Beneficiaries with accounting established in euro must convert costs incurred in another currency into euro according to their usual accounting practices



- The following payments will be made to the coordinator:
  - a **pre-financing payment**- The amount of the pre-financing payment will be EUR 215,119.99
  - one **payment of the balance**, on the basis of the request for payment of the balance.
- Final Payment is subject to the approval of the final report.
- The **amount due as the balance** is calculated by the Commission by deducting the total amount of pre-financing already made, from the final grant amount determined.
- Payments will be made to the coordinator. The coordinator must distribute the payments between the beneficiaries without unjustified delay



# Consortium Agreement





## 6.3.4 Veto rights

**6.3.4.1.** A Member which can show that a decision of the General Assembly is clearly in contrast to the contents of the TaTODPR Project may exercise a veto with respect to the corresponding decision or relevant part of decision.

**6.3.4.2.** In case of exercise of veto, the Members shall make every effort to resolve the matter which occasioned the veto to the general satisfaction of all Members.

Comment from Derby :

This right of veto could be exercised widely and not necessarily in the interests of the Project.

The Model Provisions are more comprehensive and provide e.g. for a veto where a Party's ability to perform the contract is adversely affected by a decision or where a decision has been made on a matter which was not on an original agenda and the party was absent from the voting ( see page 47)



- Attachment 1: Background included
- Background is defined as “data, know-how or information (...) that is needed to implement the action or exploit the results”. Because of this need, Access Rights have to be granted in principle, but Parties must identify and agree amongst them on the Background for the project. This is the purpose of this attachment.
- PARTY 1
- As to XXX, it is agreed between the Parties that, to the best of their knowledge,
- **Option 1:** The following background is hereby identified and agreed upon for the Project. Specific limitations and/or conditions, shall be as mentioned hereunder:

Describe Background	Specific limitations and/or conditions for implementation (Article <del>7</del> <sup>25</sup> .2 Grant Agreement)	Specific limitations and/or conditions for Exploitation (Article <del>19</del> <sup>25</sup> .3 Grant Agreement)

- **Option 2:** No data, know-how or information of [NAME OF THE PARTY] shall be Needed by another Party for implementation of the Project (Article 7 Grant Agreement) or Exploitation of that other Party's Results.



- Finalization of the Consortium Agreement (CA) → *Comments from partner to coordinator* **[31<sup>st</sup> of January 2018]**
- Circulation of the final version of CA by Coordinator **[2<sup>nd</sup> of February 2018]**
- Signature of 1 page per partner of the final version of CA to be sent in paper version to Coordinator **[9<sup>th</sup> of February]**
- Circulation by e-mail of the signed CA by Coordinator **[16<sup>th</sup> of February 2018]**



- Grant Agreement-769191-TAtodPR
- TAtodPR\_ConsortiumAgreement\_v3 (mail of the 16<sup>th</sup> of January)
- For more information please see AGA – Annotated Model Grant Agreement:  
[http://ec.europa.eu/research/participants/data/ref/h2020/grants\\_manual/amga/h2020-amga\\_en.pdf](http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf)