PARTIAL-PGMs

D7.1 – PROJECT HANDBOOK

PROJECT INFORMATION

GRANT AGREEMENT NUMBER	686086
PROJECT FULL TITLE	Development of novel, high Performance hybrid TWV/GPF Automotive afteR treatment systems by raTIonAL design: substitution of PGMs and Rare earth materials
PROJECT ACRONYM	PARTIAL-PGMs
FUNDING SCHEME	RIA
START DATE OF THE PROJECT	01 Apr 2016
DURATION	42 months
CALL IDENTIFIER	H2020-NMP-2015-two-stage
PROJECT WEBSITE	http://www.partial-pgms.eu

DELIVERABLE INFORMATION

DELIVERABLE N°	34 (Relative Number D7.1)
DELIVERABLE TITLE	Project Handbook
WP NO.	7
WP LEADER	WG
CONTRIBUTING PARTNERS	/
NATURE	R: Document, report (excluding the periodic and final reports)
AUTHORS	Massimo Rinaldi (WG)
CONTRIBUTORS	/
REVIEWERS	/
CONTRACTUAL DEADLINE	M3 - 30 June 2016
DELIVERY DATE TO EC	M3 - 20 June 2016

DISSEMINATION LEVEL

PU	Public	✓
PP	Restricted to other programme participants (incl. Commission Services)	
RE	Restricted to a group specified by the consortium (incl. Commission Services)	
CO	Confidential, only for the members of the consortium (incl. Commission Services)	

DOCUMENT LOG

Version	Date	Author	Description of Change
1	9/06/2016	Massimo Rinaldi	First Release

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GLOSSARY OF ACRONYMS

Acronym	Extended definition
CA	Consortium Agreement
CB	Coordination Board
CFS	Certificates on the Financial Statements
CRM	Critical Raw Material
DM	Dissemination Manager
DoA	Description of Action
EAB	External Advisory Board
EC-GA	EC Grant Agreement
EM	Exploitation Manager
IP	Intellectual Property
PC	Project Coordinator
PCS	Project Scientific Coordinator
PH	Project Handbook
PRM	Risk Manager
TC	Technical Committee
SC	Steering Committee
WP	Work Package

1 EXECUTIVE SUMMARY

The document provides the Partners (referred to in the EC Grant Agreement as "Beneficiaries") with a concise reference to the project management structure, tasks, responsibilities and procedures at all levels of project execution.

Additionally, this document comprises documentation and communication standards in order to enable quick and efficient communication within the project consortium.

2   Introduction

This document is the Project Handbook (PH) prepared under the PARTIAL_PGMs project (G.A. n°686086).

The intended audience of the PH is each individual participant of the project consortium.

In order to fulfil its function as a quick reference to frequently asked questions and problems, this document will be updated and changed according to the evolvement of procedures and progress during the lifetime of the project. The feedback of all partners to improve this handbook is appreciated by the Project Coordinator (PC) – Massimo Rinaldi (WG) – massimo.rinaldi@warrantgroup.it

It must be noticed that the handbook does not express the opinion of European Commission and does not in any case replace the European Commission documentation. This handbook express only the author's views -the Community is not liable for any use that may be made of the information contained therein.

2.1   Precedence

The general indications for the project deployment have been defined in the EC Grant Agreement (EC-GA), the Description of Action (DoA) and the Consortium Agreement (CA).

The Project Handbook does not replace any of these established agreements, nor does it replace any of the EC guidelines for project management, implementation, reporting and IPR.

Therefore, partners are advised to read carefully and follow all H2020 documentation and conform to the "Annotated Model Grant Agreement" and to the related "List of issues applicable to particular countries".

Where there are any inconsistencies between these documents, the following order of precedence should be applied:

1. European Commission Grant Agreement (EC-GA) including Annex II (DoA)
2. Commission rules, e.g. as contained in Guidance Notes
3. Consortium Agreement (CA)
4. Project Handbook (present document)

Any issues related to precedence will be resolved by the PC as required.

3 Main Objectives

The purpose of this document is to provide to PARTIAL-PGMs consortium with an overview of the most important project procedures (internal communication, project monitoring, reporting, financial management, external communication, etc.) of the Project in order to ensure efficient project execution, as well as high quality project results.

4 Description of work

The purpose of this document is to provide to PARTIAL-PGMs consortium with an overview of the most important project procedures (internal communication, project monitoring, reporting, financial management, external communication, etc.) of the Project in order to ensure efficient project execution, as well as high quality project results.

4.1 Project Main information

Hereafter is indicated the main need-to-know information related to the PARTIAL-PGMs project.

4.1.1 Project Data

Table 1 Project Data

General	Details
Grant Agreement Number	686086
Acronym	PARTIAL-PGMs
Title	Development of novel, high Performance hybrid TWV/GPF Automotive afteR treatment systems by raTIonAL design: substitution of PGMs and Rare earth materials
Duration	42 months
Start Date	01 April 2016
Estimated Project Cost:	€4,981,251.25
Requested EU Contribution:	€4,650,000.00
Topic	NMBP 23 2015
Funding Scheme	RIA – Research and Innovation action

4.1.2 Project Consortium

Table 2 Project Consortium

Participant organization name	Short name	Country	Type
Warrant Group srl	WG	Italy	SME
National Center For Scientific Research "Demokritos"	DEMOKRITOS	Greece	RTD
Johnson Matthey PLC	JM	UK	IND
Universite des Sciences et Technologies de Lille	USTL	France	RTD
National Technical University of Athens	NTUA	Greece	RTD
University of Padova	UNIPD	Italy	RTD
University of Antwerp	UA	Belgium	RTD

Participant organization name	Short name	Country	Type
Technische Universiteit Eindhoven	TU/e	Netherlands	RTD
Liqtech International A/S	LiqTech	Denmark	SME
The University of Birmingham	UoB	UK	RTD
L'urederra, Fundacion Para el Desarrollo Tecnologico Y Social	LUREDERRA	Spain	RTD
Vysoka Skola Chemicko-Technologicka V Praze	UCTP	Czech Republic	RTD
University of Delaware	Delaware	US	RTD
eAmbiente srl	eAmbiente	Italy	SME

4.1.3 Usefull Contacts

Table 3 Project Contacts

Role	Contacts
Project Coordinator	Massimo Rinaldi (WG) Mail: massimo.rinaldi@warrantgroup.it Mobile: +393462401087 Skype: rinaldi.massimo74
Project Scientific Coordinator	Fotis Katsaros (DEMOKRITOS) Mail: f.katsaros@inn.demokritos.gr Skype: fotis.katsaros
Dissemination and Communication Manager	Isella Vicini (WG) Mail: isella.vicini@warrantgroup.it
Risk Manager	Fotis Katsaros (DEMOKRITOS) Mail: f.katsaros@inn.demokritos.gr Skype: fotis.katsaros
Exploitation Manager	Kerry Simmance (JM) Mail: kerry.simmance@matthey.com
Administrative Expert and Communication Assistant	Cinzia Iacono (WG) Mail: cinzia.iacono@warrantgroup.it

4.1.4 EC Officers/Monitors

Table 4 EC contacts

Role	Contacts

Project Officer	Anne de Baas
	Mail: anne.debaas@ec.europa.eu
	Tel: +32 2 29 63586
	Institution:
	European Commission
	DG R&I LEIT Unit D3 AM&N
	     Leadership in Enabling and Industrial Technologies
	     Advanced Materials and Nanotechnology
	Address: COV2 5/157 B-1049 Brussels Belgium

Project Monitor	Alexandra Simperler Mail: simperler@yahoo.co.uk

4.1.5 Project Structures and WP

Hereafter is illustrated the project structure and WPs interdependencies.

All information regarding project objectives, implementation, WPs, tasks and expected results is indicated in the EC-GA Annex I (DoA), which is the contractual reference for the project implementation.
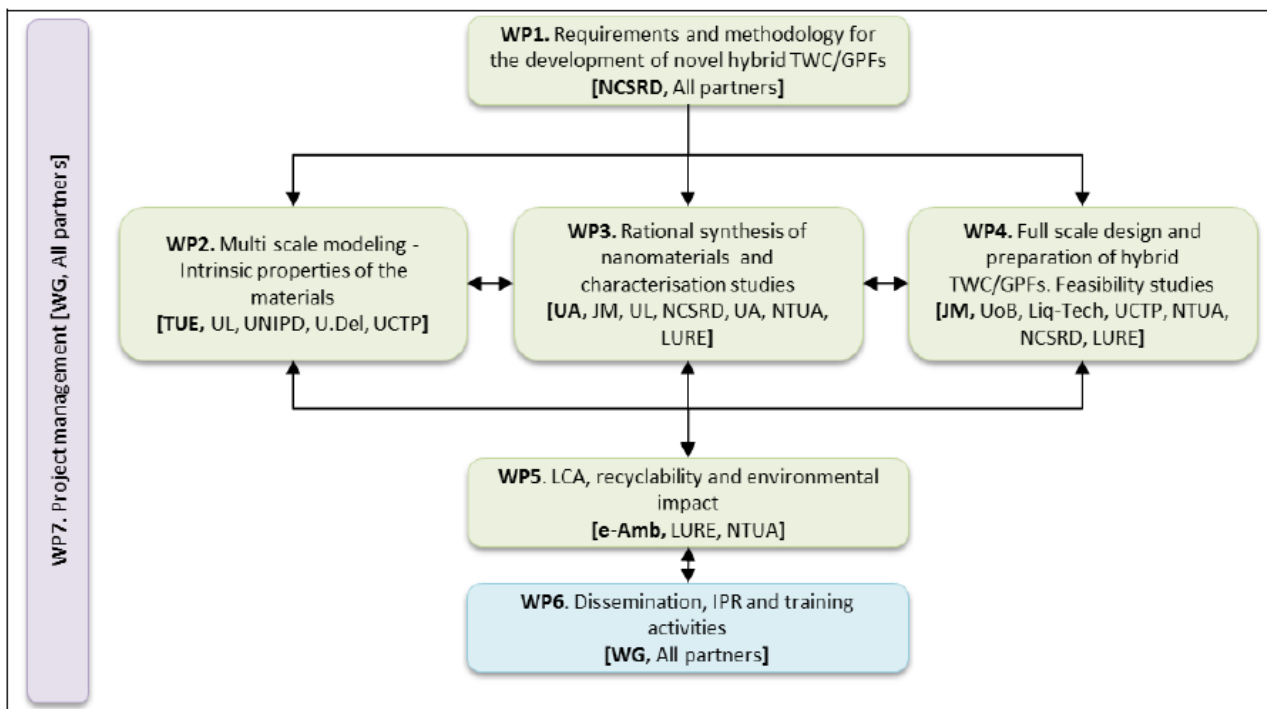
4.1.6 Management Structure and bodies

Hereafter is illustrated the management structure of the PARTIAL-PGMs Project.

A brief overview of the various management bodies follows:

Table 5 Management bodies

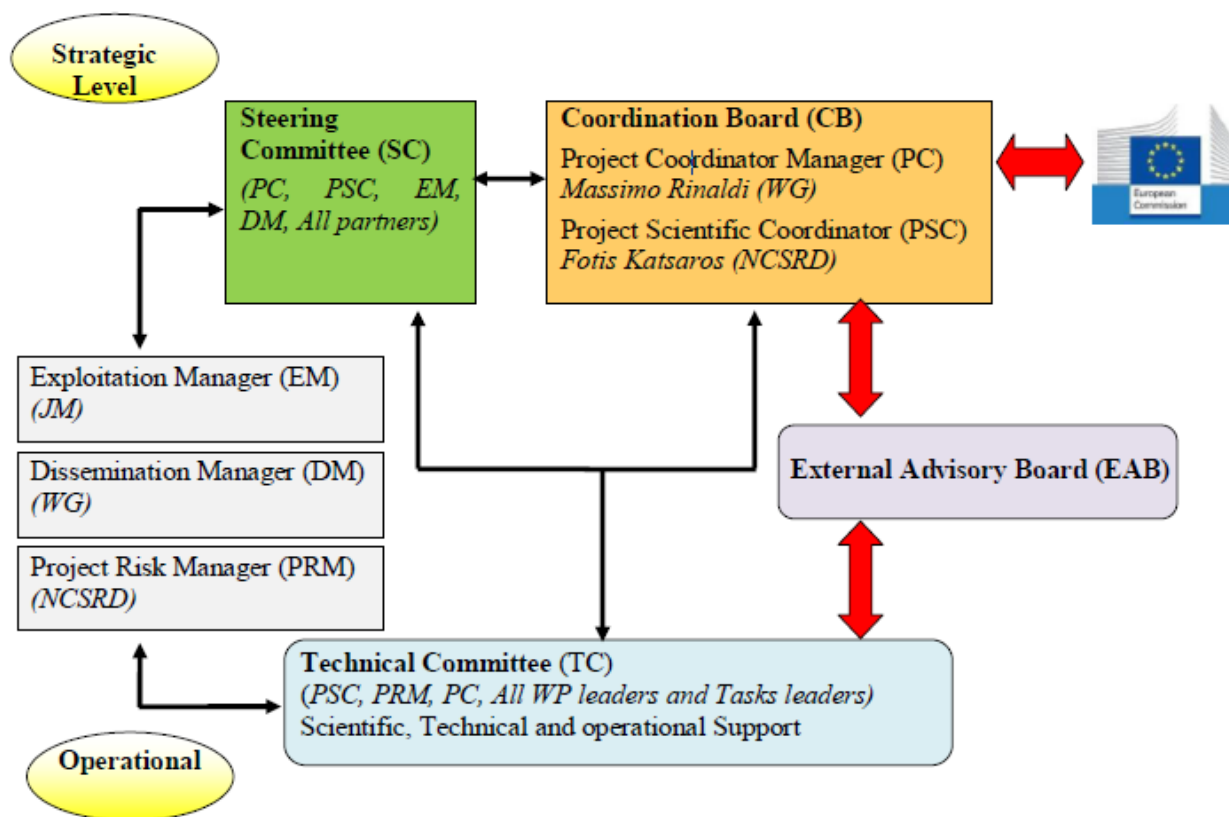| Body	Members	Task
Coordination Board (CB)	**Project Coordinator Manager (PC)** **Massimo Rinaldi (WG)**	Interface and alignment with the EC. Administer the financial contribution regarding its allocation between beneficiaries and activities. Keep the records and financial accounts. Inform the EC of the distribution of the financial contribution. Review the reports to verify consistency with the project tasks before transmitting them to the EC. Monitor the compliance by beneficiaries with their obligations under the EC-GA. Organise periodic project meetings, preparing meetings' agenda, keeping and collating the Minutes of all discussions and undertaking specific actions from each meeting. Monitoring the use of resources. Financial accounting and auditing (as and when required). Liaising between partners. Handling legal and ethical documentation.
	Project Scientific Coordinator (PSC) **Fotis Katsaros (NCSRD)**	Coordinating the S&T activity of the consortium partners. Monitoring the status of RTD activities in terms of milestones and deliverables. Collecting contributions from partners, revising, approving and delivering S&T reports to the PC. Supervising S&T aspects during the periodic project meetings among the partners. Regularly review project progress and associated deliverables

Body	Members	Task
		against the work plan to ensure timely delivery and quality. Foresee risks and ensuring they are being tracked and mitigated as effectively as possible.
Steering Committee (SC)	PC+ PSC + EM + DM + All Partners	Strategic decisions, activities programming, budget and financial (re)allocations. Decisions upon substantial changes or amendments of the terms of the CA. Decisions upon requests to the EC, via the PC, to review and/or amend provision(s) of the EC-GA. Access of new partners/third parties as well as measures towards defaulting partners up to exclusion. Problem solving procedures and decisions for corrective actions. Arbitration of all decisions and disputes settling.
	Exploitation Manager (EM) Kerry Simmance (JM)	(EM) Inputs to the PC and PSC on the basis of the updates on the S&T progresses on the project received from the TC. Supervision of the progress of the work related with the exploitation of the results. Review of the technical work progress looking for new business opportunities. Review of Market assessment, business plans, business models, financing schemes and regulatory recommendations. Management of the exploitation of the results.
	Dissemination Manager (DM) Isella Vicini (WG)	(DM) Definition of strategies and tools to disseminate project results to wide target audience so as to assure them an adequate impact. Guarantee an oriented-to-market communication. Supervision of communication tools. Review of communication targets, messages and channels for the market widest impact. Control of the project image preserving the rights of the partners. Evaluation of the impact of workshops, seminars and other tools.
	Risk Manager (PRM) Fotis Katsaros (NCSRD)	On the basis of the feedbacks received from the TC about the identification of risk issues arising from the project development, it will be responsible to assess the risks and report them to the SC and to the PC for the risk management.
Technical Committee (TC)	PSC + PRM + PC + Work Package leaders	WP planning and eventual re-schedule of activities. Identification and management of interactions between WPs. Monitoring of WPs and project progresses and results compared to the work plan. Technical decisions, problem solving and risks management. Arbitration of decisions of the WP groups.
External Advisory Board (EAB)	External Members	Providing guidance on how to maintain research performed within the project at high S&T standards, while securing relevance for the practical application of interest – modelling, materials synthesis and emission control in automotive sector. Review the progress of all activities on an annual basis, ensuring that the project is addressing advances/latest trends within the emission control in European and International level, promoting the International cooperation in CRMs.

Table 6 Steering Committee

Partner	SN	1st Repr	2nd repr	Proxy
Warrant Group Srl	WG	Isella Vicini	Massimo Rinaldi	Cinzia Iacono
National Center For Scientific Research "Demokritos"	DEMOKRITOS	Sergios Papageorgiou	Fotis Katsaros	Zili Sideratou
Johnson Matthey PLC	JM	David Thompsett	Kerry Simmance	Emily Price
University of Lille	USTL	Pascal Granger	Elise Berrier	Christophe Dujardin
National Technical University of Athens	NTUA	Nikos Papayannakos	D. Panias	K. Philippopoulos
University of Padova	UNIPD	Antonella Glisenti	Paolo Canu	Andrea Vittadini
University of Antwerp	UA	Pegie Cool	Elena Seftel	Qi Xin
Eindhoven University of Technology	TU/e	Emiel Hensen	Gabriela Dima	
LiqTech International	LiqTech	Johnny Marcher	Haris Kadrispahic	Karsten Hansen
University of Birmingham	UoB	Athanasios Tsolakis		
Centro Tecnológico L'Urederra	LUREDERRA	Ainara Soriano	Cristina Salazar	Tamara Oroz
University of Chemistry and Technology, Prague	UCTP	Petr Kočí	Marek Václavík	Jan Březina
University of Delaware	Delaware	Stavros Caratzoulas	Dion Vlachos	Basu Saha
eAmbiente Srl	eAmb	Nicola Moro	Sofia Faggian	Emanuele Zanotto

Table 7 Technical Committee

Partner	SN	1st Repr	2nd repr	Proxy
Warrant Group Srl	WG	Massimo Rinaldi	Isella Vicini	Cinzia Iacono
National Center For Scientific Research "Demokritos"	DEMOKRITOS	Fotis Katsaros	Zili sideratou	Sergios Papageorgiou
Johnson Matthey PLC	JM	Kerry Simmance	David Thompsett	Emily Price
University of Lille	USTL	Jean-François Paul	Christophe Dujardin	Jean-Philippe Dacquin
National Technical University of Athens	NTUA	D. Panias	K. Philippopoulos	Nikos Papayannakos
University of Padova	UNIPD	Antonella Glisenti	Paolo Canu	Andrea Vittadini
University of Antwerp	UA	Pegie Cool	Elena Seftel	Qi Xin
Eindhoven University of Technology	TU/e	Emiel Hensen	Gabriela Dima	
LiqTech International	LiqTech	Johnny Marcher	Karsten Hansen	Linfeng Yuan
University of Birmingham	UoB	Athanasios Tsolakis		
Centro Tecnológico L'Urederra	LURE	Ainara Soriano	Cristina Salazar	Tamara Oroz
University of Chemistry and Technology, Prague	UCTP	Marek Václavík	Petr Kočí	Jan Březina
University of Delaware	Delaware	Dion Vlachos	Stavros Caratzoulas	Basu Saha
eAmbiente Srl	eAmbiente	Nicola Moro	Sofia Faggian	Federico Balzan

4.2 Internal Communication

Ensuring effective communication among the partners represents an important key of success for the management of the PARTIAL-PGMs Project. The communication strategy indeed pursues the objective to maintain all partners fully informed about planning, work in progress and existing or potential problems.

Besides the requested EC and Internal reporting, all partners are invited to actively communicate with WP Leaders about technical progresses and issues, as well as WP Leaders are invited to keep PC and PSC updated about the activities.

All partners are invited to inform the PC of any Administrative and Legal issues arising.

PC and PSC are at the partners' disposal for any technical and administrative information/issue.

4.2.1 Project collaborative space

A collaborative space for PARTIAL-PGMs Project has been set-up on the ©EMDESK Platform.

The collaborative platform is accessible:

- from the Project website: http://www.partial-pgms.eu, and
- directly from the following link: https://emdesk.eu/cms/?s=Login&.

Access to the collaborative platform is controlled via a username and password. These are chosen by the invited users separately and are not included here in order to maintain privacy.

Each invited user will then be able to invite further members of its own entity that will need to be involved in administrative and technical reporting.

The ©EMDESK platform indeed supports the following activities:

- Project progresses controlling
- Resources and Costs controlling and reporting
- Report management and preparation
- Deliverable monitoring and management
- Document management
- Project Calendar management
- Contacts management and messaging.

Partners will be supported by WG in order to develop the necessary knowledge and skills to use the tool at best, allowing a smooth management of administrative and technical reporting tasks.

Detailed info about how to use the platform can be found on-line, at http://www.emdesk.com/help/.

Video tutorials are also available at http://www.emdesk.com/en/Webinar.html.

4.2.2 Contacts

Contact details for all partners can be found in the dedicated area of the collaborative platform, from the "Collaboration" menu at the left bottom of the webpage (*Collaboration > Contacts*).

Each Scientific and Administrative person in charge has the responsibility to invite to the collaborative platforms the further contacts in its entity that will be involved in administrative and technical reporting, as well as keep the list of contacts updated with any necessary changes or additions, notifying the Coordination Board.

4.2.3 Mailing list

Mailing lists can be created with the contacts that upon invitation completed the registration in the platform, in the dedicated area from the "Collaboration" menu at the left bottom of the webpage (*Collaboration > Groups*).

The created mailing lists addresses can then be used by each partner with their own e-mail provider. Each partner has the responsibility to periodically update the mailing lists he/she created, as well as inform WP Leaders and the CB of any changes and additions.

4.2.4 E-mails

E-mails can be sent directly from the Collaborative platform to the registered users (or group of users), from the "Collaboration" menu at the left bottom of the webpage (*Collaboration > E-mail*). When using this functionality all partners are requested to always identify the related Project Assignment from the drop-down menu, in order to allow categorisation and quick recognition of the e-mails. In any case, e-mail etiquette - as identified below - always applies.

4.2.5 E-mail Etiquette

In order to help all partners to efficiently deal with PARTIAL-PGMs related communications, quickly recognizing the significance of an e-mail and finding related messages, PARTIAL-PGMs related e-mails sent by private e-mail provider should always include in the subject title, in the order:

- the name of the project (PARTIAL-PGMs)
- the number of the WP to which the communication is related (i.e. WP2)
- or an indication of the overall matter, among:
    - ADMIN – Administrative issues
    - TECH – Technical issues
    - IPR – IPR and Exploitation related issues
    - SC/TC– reference to the one specific management committee
- and an indication of the specific issue of the subject.

As examples:

- Subject: PARTIAL-PGMs – *WP2 – contribution to D2.2*
- Subject: PARTIAL-PGMs – *ADMIN –procedure partner x*
- Subject: PARTIAL-PGMs – *SC – meeting request*

As a general rule files to be shared for the PARTIAL-PGMs Project activities should always be uploaded in the relevant area of the collaborative platform:

- As documents assigned to the Deliverables (*Implementation > Reporting > Deliverables*)
- As documents to be stored in the Document Manager section (from the "Documents" menu at the bottom of the webpage: *Documents > Document manager*)

If strictly needed to send a file by e-mail, the size of the attachment must be considered. When replying to an e-mail with a file attachment, to avoid misunderstanding it must be ensured that the original attachment is deleted, unless it is still required.Finally, as a courtesy, all partners are invited to include contact details on every e-mail sent.

4.2.6 Project Forum

A Project Forum is available in the section *Collaboration > Forum.*

All partners are invited to use it to exchange information and opinions on project activities and any PARTIAL-PGMs related issue.

4.3 Document Management

4.3.1 Documents repository

Documents can be stored and exchanged on the collaborative platform, using the Document Manager from the "Documents" menu at the bottom of the webpage.

Important and institutional Project files are stored and maintained on the collaborative platform by the Coordination Board (e.g. EC-GA, CA, the current version of the DoA, etc).

The collaborative platform already includes a folder structure organized in main categories. Partners shall not delete any of the existing folders or files, but should add further sub-folders where relevant or needed.

Folders may also be created for storing temporary files where, for example, these are too large to circulate by e-mail (considering there is still a limit of 500MB for each uploaded file).

Anyhow, it is requested to use the "assignment" function when uploading documents, to allow automatic indexing of the project documentation (i.e.: a deliverable draft should be assigned to the corresponding deliverable number).

4.3.2 Documents properties

When uploading files on the collaborative platform, to facilitate search and retrieval by all partners, it is important to insert them in an appropriate folder and apply permissions, assignments and properties, from the menu that opens clicking on the ➕ button at the right of the document instance.

All partners shall always tag uploaded documents or files with the reference to a specific WP, Task, Deliverable, Milestone or Report, through the "Project assignment" drop-down menu. This will extremely facilitate search and retrieval of information.

4.3.3 Version Control and File Naming

To avoid working with obsolete versions of documents the versioning functionality (⊕ Upload new version) shall always be used in the Document Manager in the collaborative platform.

Also, to avoid overlap of contributions on different versions of documents, check-in/check-out commands (i.e. 🖉 Check-in) shall be used when modifying a document uploaded in the Document Manager.

In any case, as a general rule, it is essential that every document circulated to other partners in the consortium includes a version number and date.

As for File Naming, in order to help all partners in quickly recognizing the documents, the guidelines below should be followed as much as possible.

The file name should (as appropriate):

1. first include the project acronym:
2. be descriptive of the contents of the document/file
3. indicate the date (*dd_mm_year*) of issue or of reference of the document/file, if necessary
4. include the short name of the partner that has created/last modified the document/file
5. include, at the end, the version number – version numbers should start at 1.0 and be incremented just by the author of the document by 0.1 for minor revisions, and by 1.0 for major revisions/new releases
   i.e.:"PARTIAL-PGMs_TC_WP2_presentation_1_06_2016.pptx",

When suggesting changes to a document, the use of the track changes feature in Word is highly recommended and requested to assist the document author/owner.

4.4 Meetings

The procedures described in this section apply to all PARTIAL-PGMs meetings. Some important aspects referring to the CA are reminded and some operative indications are given.

Specifically, meetings requirements for each Consortium Body have been established in Section 6 of the PARTIAL-PGMs CA.

Table 8 Next Meetings

	MEETING	DATE	LOCATION
M6	Technical Committee	6th -7th October 2016 (tentative)	Brussels (EC - TBC)
M12	Technical Committee, Steering Committee	April 2017 (1st week)	Athens, GR (NTUA) or Prague (VSCHT)
M18	1st Project Review (and Technical Committee)	October 2017 (1st week)	Eindhoven (TU/e)
M24	Technical Committee, Steering Committee	April 2018 (1st week)	Lille, FR/Antwerp, BE (USTL/UA)
M30	2nd Project Review (and Technical Committee)	October 2018 (1st week)	Athens, GR (NTUA)
M36	Technical Committee, Steering Committee	April 2019 (1st week)	Padova, IT (UNIPD)
M42	Final Project Review	October 2019	Reading, UK (JM)

4.4.1 Participation

Any member of Consortium Body or any partner contributing to a WP or Task:

a)   Should be present or represented at any meeting of the related Committee, WP or Task.
b)   May appoint a substitute (representative) to attend and vote at any meeting.
c)   Shall participate in a cooperative manner in the meetings.

Apart from the minimum required frequency of Management Bodies meetings that will be organized with physical attendance of the representatives, meetings can be held either at one place with physical attendance of the representatives, or as videoconference or call conference - as deemed appropriate.

4.4.2 Preparation and procedures

As a general rule, meetings will be organized by the representative from the hosting organization, in agreement with the Coordination Board.

Videoconferences or Conference Calls will be organized by the PSC, the PC, the Committees chairman, WP or task leaders, as appropriate.

The meeting appointments shall be created in the EMDESK calendar by the meeting organiser, by the notice time requested (*see table below*), both for physical meetings and call/videoconferences.

When registering meetings and events in the EMDESK calendar, participants shall be added from the drop-down menu, and a notification by e-mail sent by flagging the related dialog box. All meetings and events must also be flagged "Public", in order to allow the Coordination Board and all Consortium to see the appointment.

Hereafter follows a recap of the different procedures per type of meeting. Extraordinary meetings may be requested at any time upon written request – see PARTIAL-PGMs Consortium Agreement Art. 6.2.2

Table 9 Meeting Procedures

Meeting	Frequency	Notice	Agenda	Add item
SC	At least once a year	45 cal. days	21 cal. days	10 cal. days
TC	At least every semester	14 cal. days	7 cal. days	2 cal. days
CB	At least every semester	14 cal. days	7 cal. days	2 cal. days
WP/task	Whenever necessary	ASAP	ASAP	ASAP
Video/Call conf.	Whenever necessary	ASAP	ASAP	ASAP

4.4.3 Agenda

A pre-agenda will be prepared by the hosting organization and/or meetings chairman in accordance with the PSC and PC.

The meeting agendas will be prepared using the dedicated format, available in the collaborative platform (*Documents > Documents Manager > Templates*).

The agenda shall be posted in the calendar as attachment to the meeting invitation when sending invitations to the meeting participants, and in any case by the necessary notice time. If any change arises in the agenda previously shared, the participants of the meeting shall be promptly notified to go check the new version posted in the calendar.

4.4.1 Minutes

Keeping minutes for all project meetings is extremely important as they are a record of the decisions taken and the actions required by the partners in the project.

Meeting minutes will be concise and clear and will be prepared using the dedicated format, available in the collaborative platform (*Documents > Documents Manager > Templates*).

It is the responsibility of the PM to take the minutes in collaboration with the chair of the meeting, i.e:

- for Consortium Bodies: the chairman of the specific committee
- for Technical committees: the PC, the PSC, the WP or Task Leader that summoned and managed the meeting.

The minutes shall be added as attachment to the event posted in the collaborative platform calendar by 15 calendar days after the meeting for comments and approval of the attendants, as well as of the CB, sending notification. If no comments are received within 20 calendar days, the minutes are automatically approved. If the minutes need to be updated, the updated and final file will be again attached by the author to the event posted in the collaborative platform calendar, and a notification shall be sent to the participants of the meeting and to the CB.

4.5 Project Reporting

The purpose of the project reporting is for the EC to review the performance of the project, be assured of value for money and that the project is on track for successful delivery. It is also for the Coordination Board to follow the technical progresses and use of resources, in order to ensure a smooth deployment of the

project, and take corrective actions when necessary. Project reporting will be gathered using the EMDESK collaborative platform functionalities.

4.5.1 Internal progress reports

Internal Progress Reports will be used to monitor both technical activities and budget expenditures.

Technical Progress Reports will be prepared and issued by the WP Leaders, with the contribution of Task leaders, every six (6) months, in correspondence with periodical technical meetings.

Resource Progress Reports will be prepared every six (6) months by all partners in form of very brief summaries of activities and effort and costs tables, allowing having a constant supervision of partners' involvement and resources utilisation.

4.5.2 Periodic Reports (to EC)

The **Periodic Report** must include the following:

(a) 'periodic technical report' containing:
(i) an explanation of the work carried out by the beneficiaries;
(ii) an overview of the progress towards the objectives of the action, including milestones and deliverables identified in Annex 1.
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.
The report must also detail the exploitation and dissemination of the results and —if required in Annex 1 — an updated 'plan for the exploitation and dissemination of the results';
(iii) a summary for publication by the Commission;
(iv) the answers to the 'questionnaire', covering issues related to the action implementation and the economic and societal impact, notably in the context of the Horizon 2020 key performance indicators and the Horizon 2020 monitoring requirements;
(b) 'periodic financial report' containing:
(i) an 'individual financial statement' from each beneficiary and from each linked third party, for the reporting period concerned.
(ii) an explanation of the use of resources and the information on subcontracting (see Article 13) and in-kind contributions provided by third parties (see Articles 11 and 12) from each beneficiary and from each linked third party, for the reporting period concerned;
(iv) a 'periodic summary financial statement', created automatically by the electronic exchange system, consolidating the individual financial statements for the reporting period concerned and including —except for the last reporting period —the request for interim payment.

The **Final Report** must include the following:

(a) 'final technical report' with a summary for publication containing:
(i) an overview of the results and their exploitation and dissemination;
(ii) the conclusions on the action, and
(iii) the socio-economic impact of the action;
(b) 'final financial report' containing:
(i) 'final summary financial statement', created automatically by the electronic exchange system, consolidating the individual financial statements for all reporting periods and including the request for payment of the balance and
(ii) a 'certificate on the financial statements' (drawn up in accordance with Annex 5) for each beneficiary and for each linked third party, if it requests a total contribution of EUR 325 000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices (see Article 5.2 and Article 6.2, Point A).

4.5.3 Reporting calendar

Table 10 Reporting Calendar

Report Name	Delivery Date
Periodic Report M1 - M18	M18 -> M20
Periodic Report M19 - M30	M30 -> M32
Periodic Report M30 - M42	M42 - > M44
Final Report M1 – M42	M42 - > M44

4.5.4 Reporting Responsibilities

The PSC, with the support of the PC, is responsible for assembling and delivering the Periodic Reports, based on the data and contributions provided by the Partners.

To facilitate collection of the data, WP leaders will be in charge of contributing to the scientific/technical parts of the Report, and WP Leaders in turn will demand inputs from the WP participants.

Table 11 Responsibilities Table

Periodic Technical Report – PART A			
Paragraph	**Responsibility**		
	Imput form	Compilation by	Reviewed by
Summary of the context and overall objectives of the project	/	PSC	PC
Work performed from the beginning of the project to the end of the period covered by the report and main results achieved so far	WP Leaders	PSC	PC
Progress beyond the state of the art and expected potential impact (including the socio-economic impact and the wider societal implications of the project so far)	WP Leaders	PSC	PC
Deliverables and Milestones tables	All Beneficiaries	Deliverables and Milestones Lead Beneficiaries	WP Leaders + PSC
Critical implementation risks and mitigation actions tables	All Beneficiaries	WP Leaders	PRM + PC + PSC
Dissemination and Exploitation of results tables	/	All Beneficiaries	DM+EM PC+PSC
Impact on SMEs	/	All Beneficiaries	PC+PSC
Gender	/	All Beneficiaries	PC+PSC

Periodic Technical Report – PART B			
Paragraph	**Responsibility**		
	Imput form	Compilation by	Reviewed by
Explanation of the work carried out by the beneficiaries and Overview of the progress	WP Leaders	PSC	PC
Objectives	/	PSC	PC
Explanation of the work carried per WP	WP Participants	WP Leaders	PC+PSC
Impact	All Beneficiaries	PSC	PC
Project Management during the period	/	PC	PC+PSC
Update of the plan for exploitation and dissemination of result (if applicable)	Beneficiaries	DM+EM	PC+PSC
Follow-up of recommendations and comments from previous review(s) (if applicable)	Beneficiaries	PSC+PM	PC
Deviations from Annex I	/	PSC	PC
Deviations (tasks)	WP Leaders	PSC	PC
Deviations (resources)	Beneficiaries	PSC	PC
Deviations (subcontracting)	Beneficiaries	PSC	PC
Deviations (in-kind contribution)	Beneficiaries	PSC	PC

Periodic Financial Report	
Section	**Responsibility**
Explanation of the use of the resources	Compiled by each partner when filling in the costs details and the Individual Financial Statements on the basis of the info uploaded on the collaborative space
Financial statements	Provided by all partners to the PC through the EC electronic system
Periodic Summary Financial Statements	Provided by the EC electronic system
Any required Certificate on the Financial Statement or CFS (Audit Certificates)	To be provided by each partner as adequate.

4.6 Financial Statement

4.6.1 Basic Principles

A few basic principles about financial statements and related book keeping must be considered.

But please consider that the following indications are not exhaustive.

All beneficiaries are responsible for adherence to the guidelines, thus they are highly invited to consult the "Annotated Model Grant Agreement" for reference on financial issues, eligible costs and cost claims.

4.6.1.1 The Accounting System

Beneficiaries must be able to show (with records and supporting documents) the actual costs of the work, i.e. what was actually paid for the work (and for depreciation costs: what is actually recorded in the beneficiary's profit and loss accounts).

Costs must be calculated according to the applicable accounting rules of the country in which the beneficiary is established and according to the beneficiary's usual cost accounting practices.

Example: if a beneficiary always charges a particular cost as an indirect cost, it must do so also for H2020 actions, and should not charge it as a direct cost.

This may NOT be used as an excuse for non-compliance with other GA provisions. A beneficiary must make any changes needed to bring its usual cost accounting practices in line with all GA provisions.

Examples: conditions for calculation of productive hours; conditions for the eligibility of depreciation costs (in line with the international accounting standards, which may deviate from the accounting rules of the country).

Accounting documentation is necessary only for direct costs. Indirect costs do not need supporting evidence because they are declared using a flat-rate.

All partners are highly advised to make sure that in the first months of the project at least a specific "driver" for keeping track of PARTIAL-PGMs related costs is provided for in the accounting system by their administrative department, in order to make financial statements compiling and auditing easier.

4.6.1.2 Eligible costs

In order to be 'Eligible costs', actual costs should be:

- actually incurred by the beneficiary

- incurred during the duration of the project, with the exception of costs relating to the submission of the periodic report for the last reporting period and the final report

- indicated in the estimated budget set out in Annex 2 to the EC-GA

- incurred in connection with the action as described in Annex 1 to the EC-GA and necessary for its implementation

- identifiable and verifiable, in particular recorded in the beneficiary/Third Party's accounts in accordance with the accounting standards applicable in the country where the beneficiary/Third Party is established and with the beneficiary/Third Party's usual cost accounting practices

- compliant with comply with the applicable national law on taxes, labour and social security, and

-      reasonable, justified and must comply with the principle of sound financial management, in particular regarding economy and efficiency

The budget categories that are usually considered eligible include:

- direct personnel costs
- direct costs of subcontracting
- other direct costs, that include:

    - travels and related subsistence allowances

    - durable equipment

    - consumables

- indirect costs

'Direct costs' are costs that are directly linked to the action implementation and can therefore be attributed to it directly. They must not include any indirect costs.

'Indirect costs' are costs that are not directly linked to the action implementation and therefore cannot be attributed directly to it. In practice, they are costs whose link to the action cannot be (or has not been) measured directly, but only by means of cost drivers or a proxy (i.e. parameters that apportion the total indirect costs (overheads) among the different activities of the beneficiary).

The PC can advise on issues related to the eligibility of costs, and on the purchase of equipment/consumables/other types of expenditures.

Details on the different categories are given in the "Annotated Model Grant Agreement". Hereafter just a few reminders on main issues related to the major costs categories are indicated.

4.6.1.2.1 Personnel

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)'). They must be limited to salaries (including during parental leave), social security contributions, taxes and other costs included in the remuneration, if they arise from national law or the employment contract (or equivalent appointing act).

Beneficiaries that are non-profit legal entities may also declare as personnel costs additional remuneration for personnel assigned to the action.

Thus, the beneficiaries may declare the following types of costs as 'direct personnel costs':

- costs for employees (or equivalent):
    - basic remuneration (basic salary and complements) and
    - for non-profit legal entities: additional remuneration ('bonus payments') for personnel assigned to the action (including payments on the basis of supplementary contracts regardless of their nature), if:
        a) it is part of the beneficiary's usual remuneration practices and is paid in a consistent manner whenever the same kind of work or expertise is required;
        b) the criteria used to calculate the supplementary payments are objective and generally applied by the beneficiary, regardless of the source of funding used.

    Additional remuneration for personnel assigned to the action is eligible up to the following amount:
        a) if the person works full time and exclusively on the action during the full year: up to EUR 8 000;
        b) if the person works exclusively on the action but not full-time or not for the full year: up to the corresponding pro-rata amount of EUR 8 000, or
        c) if the person does not work exclusively on the action: up to a pro-rata amount calculated as follows:

{{EUR 8 000 divided by the number of annual productive hours (see below)}, multiplied by the number of hours that the person has worked on the action during the year}.

- <u>costs for natural persons working under a direct contract with the beneficiary other than an employment contract</u> 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.
- <u>costs for personnel seconded by a third party</u>
- <u>costs for beneficiaries that are SMEs for their owners not receiving a salary</u> if they correspond to the amount per unit set out in Annex 2 of the EC-GA multiplied by the number of actual hours worked on the action.
- <u>costs for beneficiaries that are natural persons not receiving a salary</u> if they correspond to the amount per unit set out in Annex 2 multiplied by the number of actual hours worked on the action.

TIMESHEETS

Only the hours worked on the project can be charged and have to be indicated in the 6-monthly Resources Reports.

The records for personnel costs depend on whether the person worked exclusively for the action or not.

<u>For persons who work exclusively for the action</u> (regardless if they are full-time or part-time employees), the beneficiary may either:
- sign a 'declaration on exclusive work for the action' (one per reporting period), to confirm that the person worked exclusively for the action;
- keep time records.

<u>For persons who do NOT work exclusively for the action,</u> the beneficiaries must:
- show the actual hours worked, with reliable **time records** (*i.e. time-sheets*) either on paper or in a computer-based time recording system.

    Time records must be dated and signed at least monthly by the person working for the action and his/her supervisor.

    If the time recording system is computer-based, the signatures may be electronic (i.e. linking the electronic identity data *(e.g. a password and user name)* to the electronic validation data, with a documented and secure process for managing user rights and an auditable log of all electronic transactions).

    Time records should include:
    - the title and number of the action, as specified in the GA
    - the beneficiary's full name, as specified in the GA
    - the full name, date and signature of the person working for the action
    - the number of hours worked for the action in the period covered by the time record; for reasons of assurance and legal certainty it is highly recommended that the number of hours is detailed per day (hours worked for the action in each day)
    - the supervisor's full name and signature
    - a reference to the action tasks or work package described in Annex 1, to easily verify that the work carried out matches the work assigned and the person-months reported to the action
    - a brief description of the activities carried out, to understand and show what work was carried out.

Information included in time-sheets must match records of annual leave, sick leave, other leaves and work-related travel.

A template for time-sheets is proposed by the EC. This template is not mandatory; beneficiaries may use their own model, provided that it fulfils the minimum conditions and it contains at least the information detailed above.

CALCULATION OF PERSONNEL COSTS

Personnel costs must be calculated by the beneficiaries as follows:

{{hourly rate multiplied by number of actual hours worked on the action}, plus for non-profit legal entities: additional remuneration to personnel assigned to the action under the conditions set out above}.

The number of actual hours declared for a person must be identifiable and verifiable (see previous paragraph).

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}.

The 'hourly rate' is one of the following:

- for personnel costs declared as actual costs: the hourly rate is the amount calculated as follows:

> *{actual annual personnel costs (excluding additional remuneration) for the person divided by number of annual productive hours}.*

The beneficiaries must use the annual personnel costs and the number of annual productive hours for each 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.

For the 'number of annual productive hours', the beneficiaries may choose one of the following:

- ▪ 'fixed number of hours': 1 740 hours for persons working full time (or corresponding pro-rata for persons not working full time);
- ▪ 'individual annual productive hours': the total number of hours worked by the person in the year for the beneficiary, calculated as follows:

> *{annual workable hours of the person (according to the employment contract, applicable collective labour agreement or national law) plus overtime worked minus absences (such as sick leave and special leave)}.*

'Annual workable hours' means the period during which the personnel must be working, at the employer's disposal and carrying out his/her activity or duties under the employment contract, applicable collective labour agreement or national working time legislation.

If the contract (or applicable collective labour agreement or national working time legislation) does not allow to determine the annual workable hours, this option cannot be used;

- ▪ 'standard annual productive hours': the standard number of annual hours generally applied by the beneficiary for its personnel in accordance with its usual cost accounting practices. This number must be at least 90% of the 'standard annual workable hours'.

If there is no applicable reference for the standard annual workable hours, this option cannot be used.

For all options, the actual time spent on parental leave by a person assigned to the action may be deducted from the number of annual productive hours.

- <u>for personnel costs declared on the basis of unit costs</u>: the hourly rate is one of the following:
  - for SME owners or beneficiaries that are natural persons: the hourly rate set out in Annex 2, or
  - for personnel costs declared on the basis of the beneficiary's usual cost accounting practices: the hourly rate calculated by the beneficiary in accordance with its usual cost accounting practices, if:
  a) the cost accounting practices used are applied in a consistent manner, based on objective criteria, regardless of the source of funding;
  b) the hourly rate is calculated using the actual personnel costs recorded in the beneficiary's accounts, excluding any ineligible cost or costs included in other budget categories. The actual personnel costs may be adjusted by the beneficiary on the basis of budgeted or estimated elements. Those elements must be relevant for calculating the personnel costs, reasonable and correspond to objective and verifiable information;

  and

  c) the hourly rate is calculated using the number of annual productive hours (see above).

4.6.1.2.2   Subcontracting

As a general rule beneficiaries must have the capacity to carry out the work themselves. Subcontracting is a derogation to this rule and is limited to specific cases indicated in EC-GA Annex I (DoA).

Any subcontract, the costs of which are to be claimed as an eligible cost, must be awarded according to the principles of best value for money (best price-quality ratio), transparency and equal treatment. Framework contracts between a participant and a subcontractor, entered into prior to the beginning of the project that are according to the participant's usual management principles may also be accepted.

The tasks to be implemented and the estimated cost for each subcontract must be set out in EC-GA Annex 1 and the total estimated costs of subcontracting per beneficiary must be set out in EC-GA Annex 2. The Commission may however approve subcontracts not set out in Annex 1 and 2 without amendment, if:

- they are specifically justified in the periodic 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.

<u>Specific cases</u>:

<u>Subcontracting between beneficiaries</u> — Is NOT allowed in the same GA. All beneficiaries contribute to and are interested in the action; if one beneficiary needs the services of another in order to perform its part of the work it is the second beneficiary who should declare the costs for that work.

<u>Subcontracting to affiliates</u> — Is NOT allowed, unless they have a framework contract or the affiliate is their usual provider, and the subcontract is priced at market conditions. Otherwise, these affiliates may work in the action, but they must be identified as linked third parties under EC-GA Article 14 and declare their own costs.

<u>Coordination tasks of the coordinator</u> (e.g. distribution of funds, review of reports and others tasks listed under EC-GA Article 41.2(b)) — Can NOT be subcontracted. Other activities of the coordinator may in principle be subcontracted.

<u>Framework contracts or subcontracts</u> — Framework contracts can be used for selecting a provider if this is the usual practice of the beneficiary (e.g. for a type of service). In order to be eligible, the framework

contract must (have) be(en) awarded on the basis of best-value-for-money and absence of conflict of interest. The framework contract does not necessarily have to be concluded before the start of the action.

4.6.1.2.3   Third parties

Costs incurred and declared by Third Parties must be recorded in the accounts of the Third Parties themselves.

4.6.1.2.4   Durable equipment

The beneficiaries may declare the following types of equipment costs as 'other direct costs – equipment costs':
- depreciation costs of equipment, infrastructure or other assets
- costs of renting or leasing of equipment, infrastructure or other assets
- costs of equipment, infrastructure or other assets contributed in-kind against payment.

CALCULATION OF DEPRECIATION

Depreciation costs must be calculated according to the following principles:
- the depreciable amount (purchase price) of the equipment must be allocated on a systematic basis over its useful life (i.e. the period during which the equipment is expected to be usable). If the equipment's useful life is more than a year, the beneficiary can NOT charge the total cost of the item in a single year
- depreciated equipment costs can NOT exceed the equipment's purchase price
- depreciation can NOT be spread over a period longer than the equipment's useful life
- only the part of the equipment's 'full capacity' actually used for the action may be declared (i.e. time used for the action and, in case of shared use, the percentage of actual use for the action). If the beneficiary does not use the equipment exclusively for the action (or if it does not use it for its full capacity), the time that the equipment has been used for the project must be recorded
- the beneficiary can NOT charge depreciation for periods before the purchase of the equipment

The depreciation costs must be calculated for each reporting period.

Specific cases:

Depreciation costs for equipment used for the action, but bought before the action's start — If the equipment has not yet been fully depreciated according to the beneficiary's usual cost accounting practices, the remaining depreciation costs may be eligible (only for the portion corresponding to the action duration and for the rate of actual use for the action).

Prototype or pilot plant (constructed as part of the action tasks) — Normally beneficiaries may only declare the depreciation costs for equipment, infrastructure or other assets that are used for the project. (Full) Construction costs (of a prototype or pilot plant) may however exceptionally be eligible as 'equipment costs', if all of the following apply:
- building the prototype or pilot plant is part of the action tasks (i.e. described in Annex 1 of the EC-GA)
- the costs are foreseen in the estimated budget (Annex 2 of the EC-GA)
- the cost eligibility conditions of EC-GA Articles 6.1 and 6.2 are met (in particular, recorded in the beneficiary's accounts in accordance with the national accounting standards and with the beneficiary's usual cost accounting practices).

4.6.1.2.5   Costs of other goods and services

This budget category **covers** the costs for goods and services that were purchased for the action (or contributed in-kind against payment), including:
- costs for consumables and supplies *(e.g. raw materials etc.)*

- costs for travels*:* actual travel and related subsistence costs relating to the project may be considered as direct eligible costs, providing they comply with the beneficiary's usual practices and are adequately recorded, like any other cost. There is no particular distinction regarding the eligibility of costs incurred for travelling outside or in Europe. It is in any case needed to ask the Project Officer authorization to participate to international events outside of the EU and have the related costs recognized. Travel costs must be needed for the work in the project, or for activities related to it (e.g. presentation of a paper explaining the results of the project in a conference). Travel costs related to a conference where no specific project-related work will be performed or presented by the beneficiary would not be eligible. Where it is the usual practice of the partner to consider travel costs as indirect costs, they cannot be charged as direct eligible costs, but only as indirect costs. On the other hand, if the contractor considers this category of costs on a direct basis, the same category (other travel and subsistence costs not attributed directly to projects) cannot be charged as indirect costs.

- dissemination costs (including regarding open access during the action*, e.g. article processing or equivalent charges*), costs related to data maintenance or storage and conference fees for presenting project-related research

- costs related to intellectual property rights (IPR) (including costs to protect the results or royalties paid for access rights needed to implement the action)

- costs for certificates on financial statements (CFS) and certificates on methodology (unless unnecessary, *for instance because the EU or Euratom contribution is below the threshold of Article 20.4) or the certificate was submitted not for the final report but before*).

- translation costs (if translation is necessary for the action's implementation, is justified, etc.).

4.6.1.2.6   VAT

Deductible VAT is not an eligible cost.

'Deductible VAT' means VAT that is recoverable under the national 'VAT system' (i.e. the system of collection and deduction under the national VAT legislation). Such VAT is not a genuine and definitive cost and, according to accounting standards, should not be recorded as such. Therefore, it is not actually incurred by the beneficiary. The cost and revenue accounts should exclude deductible VAT; such VAT should be recorded in separate payable or receivable accounts, without effect on revenue or cost line items.

Conversely, if VAT is NOT deductible, it is an eligible cost.

4.6.1.3   Documentation

Partners must ensure that they retain a full audit trail of all documentation for any expenditure made and claimed in the project.

Examples of the types of evidence required by category are indicated in the table below:

Table 12 Types of evidence for cost category

Type of cost	Documents to be archived
Personnel	- Employment contracts (or other independent/legal justification of personnel costs claimed) - Ledgers / accounts, payroll records / bank statements - Time sheets - Detailed breakdown and justification of the productive hours denominator used for calculation of hourly rates (personnel and overhead)costs and the back-up documentation - Analysis, reconciliation and summary of final breakdown of overhead costs (by

Type of cost	Documents to be archived
	category of expense) charged to the project(s)
Equipment / Consumables/ Other costs	- Invoices - Proof of payment - Procurement documentation - For rented equipment: Rental contract, inventory list of the equipment; proof of the investment values of the rented equipment
Travels	- Expense account - Invoices and receipts - Records, minutes etc. indicating purpose and participants of the meetings / events
General Ledger / Management accounts	- Extracts and reconciliations of costs claimed back to underlying accounting records/general ledger to verify costs claimed and their eligibility - Bank statements
Certificate on Financial Statements	- Copies of any auditor certification statements issued with a claim for cost reimbursement - Invoices - Proof of Payment

4.6.2 Guidelines

All partners are responsible for their own cost claims. In order to avoid mistakes and related delays in the EC funding payments, all partners are invited to attentively verify the detailed indications on eligible and non-eligible costs in the "Annotated Model Grant Agreement." If any question arises on the financial guidelines or any specific issue, please refer to the Coordination Board for advice or eventual follow-up with the Administrative Officer.

4.6.3 Cost Claims

Costs are claimed to the EC through the Financial Statements - an official form that describes cost declarations for a Beneficiary in a consortium. It contains information such as:

- Information about the partner: the data must correspond to the information indicated in the EC-GA – in case changes have occurred a duly signed letter informing of such changes must be attached;
- The declaration of costs divided by cost category
- The declaration of receipts
- The declaration of cost details (cost, explanation, work package)
- The requested EC contribution
- The optional certificate on the methodology: this section is only to be completed by Partners that have presented a certificate on the methodology declaring average personnel costs and indirect costs.
- The optional certificate on financial statements (CFS): If a CFS is required, partners must list the name of the auditor and cost of the certificate.

4.6.3.1 Funding rate

Horizon 2020 calls have different types of action (funding schemes) which specify the scope of what is funded, the reimbursement rate and the specific evaluation criteria to qualify for funding.

Here follows a table illustrating the H2020 types of actions foreseen for the collaborative projects and their funding rates.

Table 13 Types of evidence for cost category

Type of Action	Funding rate
Research and Innovation Actions (RIA)	100% for all beneficiaries and linked third parties
Innovation Actions (IA)	100% of the eligible costs of the beneficiaries and the linked third parties that are non-profit legal entities and 70% of the eligible costs of the beneficiaries and the linked third parties that are profit legal entities

The PARTIAL-PGMs Project belongs to the Innovation Actions category, therefore the funding rate for all the WPs activities is the 100%, as EC-GA Art 5.2.

4.6.3.2   Common Errors in cost claims

The EC analysed the most common errors in cost claims and inferred that the majority of mistakes are derived from not enough attention to the details of the provisions of the EC-GA and the financial guidelines, as well as misinterpretation.

All partners are therefore strongly advised to provide their administrative department with the whole set of documents related to the EC-GA (available in the collaborative platform at: *Documents > Document Manager > GA*).

Since the most common mistakes occur in the following domains:

- Costs claimed that are not substantiated or are not linked to the project
- Third parties and sub-contracting
- Depreciation of durable equipment
- Personnel costs - calculation of productive hours
- Personnel costs - charging of hours worked on the project
- Personnel costs - Use of average personnel costs
- Payment of salaries to owner/managers of SMEs
- VAT

all partners are invited to verify within their administrative department that these issues are being adequately addressed, as for the "Note for beneficiaries in the 7th Framework Programme for Research and Innovation - How to avoid common errors identified in cost claims", until forthcoming updates.

4.6.4 Certificate on the Financial Statements and Certificate on the Methodology

As indicated in the "Annotated Model Grant Agreement":

Each beneficiary [and each linked third party] must certify that: a 'certificate on the financial statements' (drawn up in accordance with Annex 5) for each beneficiary [and for each linked third party], if it requests a total contribution of EUR 325000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices (see Article 5.2 and Article 6.2, Point A of the General MGA).

This certificate must be forwarded in the form of a detailed description verified as factual by its external auditor and drawn up in accordance with EC-GA Annex 5.

In addition to this, the beneficiaries and linked third parties may submit to the Commission, for approval, a certificate (drawn up in accordance with EC-GA Annex 6) stating that their usual cost accounting practices

comply with these conditions ('certificate on the methodology'). If the certificate is approved, costs declared in line with this methodology will not be challenged subsequently, unless the beneficiaries have concealed information for the purpose of the approval.

All certificates must be prepared and submitted directly in the electronic exchange system, through the Participant Portal.

For further indications about CFS and COM(AV), please check the "Guidance Notes for Beneficiaries and Auditors", until forthcoming updates.

4.6.5 Procedure

4.6.5.1   Financial Statements (ex. Form Cs)

Cost claims will be submitted to the EC through the form for the Financial Statements, that will be available in the functionality of periodic reporting in the Participant Portal Grant Management Service only following the end of each reporting period.

A partner can only view their own Financial Statements; other partners' Financial Statements are hidden.

Once the Financial Statements form is filled in and saved, the partner requests the PC authorization to sign it. When the partner submits its Financial Statements to the PC, it will be read-only. The PC can either accept or reject the document. In the last case, it becomes again editable for the partner.

When the signed and submitted Financial Statements of all partners are available, they can be submitted to the EC by the Coordinator.

4.6.5.1.1   Completion of the Financial Statements

Following the end of each reporting period, partners can access their Financial Statements form through the following procedure:

1) Login to the Research Participant Portal with your ECAS credentials (see the "login" button at the top right of the page) - if you do not already have an ECAS account, you can create it at the ECAS registration page.
2) Go to "My Projects" area (from menu at the left top of the page), where a table with a row dedicated to PARTIAL-PGMS is available – if you cannot see it, please write to the PC and the PSC so that they can include you as Participant Contact (PaCo) for your organization[1]
3) Click on the "Manage Project" (MP) symbol.
4) Click on the "Periodic Reporting data" symbol that will be displayed in the window that will be opened
5) Click then on the "Financial Statements" tab at the top of the page
6) Select your organization in order to display the form you should fill in.

Data exported in the EMDESK Actual Costs .xls file for your entity will have to be reported in the on-line Financial Statements form. Please consider that not only the main form, but also the **Explanation of the Use of Resources** must be filled in.

Indeed, partners shall provide in the Financial Statements details on costs incurred such as important equipment purchases, major travel costs, large consumable items, justifying their necessity for the project

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[1] Please note that Participant Contacts can see and edit roles in the project (for their own organization) clicking on the "Project Consortium" symbol at PARTIAL-PGMs row, and then on the name of their organization. Further indications on roles and access rights are available at:
http://ec.europa.eu/research/participants/docs/h2020-funding-guide/user-account-and-roles/roles-and-access-rights_en.htm

and linking them to a specific WP. These details have to be entered clicking on the cells in the Financial Statements form online and adding the data in the form that is automatically opened.

Please note that you can both Cancel the action, or Save or Delete the Form, as needed.

4.6.5.1.2   Signature and submission of the FORM C

Final Form Cs must be signed electronically through the Participant Portal Grant Management Service by the authorized persons – the Financial Signatory (FSIGN) - within the beneficiary's organization, only once the PC give approval on the draft.

The FSIGN can simply sign it clicking on the related command that just he/she can visualise and confirming his/her ECAS username and email and that he/she is authorised to sign Form Cs.

APPOINTMENT OF THE "FINANCIAL SIGNATORY" ROLE

The authorized persons to sign the Financial Statements must be granted the role of "Financial Signatory" in the Research Participant Portal, by the organisation LEAR – Legal Entity Appointed Representative.

A Participant Contact can find the name of the LEAR for its organization going to "My Organizations" section of the Participant Portal and then clicking on the name of the organization at issue.

To assign the role of "Financial Signatory" to an authorised person in the organisation, the LEAR shall follow these instructions.

1) Go to the Participant Portal
2) Log in with the LEAR ECAS credentials (making sure that the "external" domain is selected)
3) Go to the "My Organisation(s)" area (from the menu on the left top of the page)
4) Go to the "Organisation roles" function (clicking on the OR icon in blue that is available at the line of your organisation)
5) Click on the EDIT ORGANISATION ROLES button
6) Click on the ADD ROLE button to nominate persons to a role.
7) Choose the new role "Financial Signatory" from the drop-down menu and encode name, first name and e-mail address of the person
8) Add a comment to indicate for which department or for which projects the person can sign Forms C.
9) Once clicked "OK" the person(s) nominated will receive a notification on their nomination. Persons not yet having an ECAS account (linked to the e-mail that you encoded) will be invited to create one.

The link between a particular Financial Signatory (from the list you have encoded) and a specific project will be made by one of the Participant Contacts of the respective project according to the following procedure:

1) Go to the Participant Portal
2) Log in with the ECAS credentials (making sure that the "external" domain is selected)
3) Go to "My Project(s)" area (from the menu on the left top of the page)
4) Click on the "PC" (Project Consortium) command in yellow that is available at the line of PARTIAL-PGMs Project
5) Then click on the "EDIT ROLES" command available at the line of your organisation
6) Click on "ADD ROLES" command at the bottom of the table that is displayed
7) Add the FSIGN to the project roles.

Please note that the LEAR (or his/her account administrators) can nominate and revoke Financial Signatories at any moment.

4.6.5.2   CFS and COM(AV)

Certificates on Financial Statements and eventually Certificates on the methodology shall be obtained timely after the approval of the Financial Statements by the PC.

It is therefore strongly advised to find and reach an agreement with an Auditor within the first 6 months of the project, providing the schedule of the Periodic Reporting requested, in order to ensure its availability. The Auditor may also be helpful in indicating the kind of records that will be requested to fulfil the certificate provisions.

It is also suggested to provide the Auditor with the Financial Statements submitted to the Coordinator before its approval, for initial verification, in order to speed the process of auditing up.

4.6.5.2.1 Upload of the CFS or COM(AV) in the FORM C

Certificates on the financial statements (CFS) and on the methodology (COM(AV)) must be printed, dated, stamped and signed by an authorised person of the auditing entity. The original must be kept in the project archives of the partner, and a scan in .pdf must be attached to the Financial Statements related to the last reporting period in the Participant Portal Grant Management Service.

To attach the document, the choice box related to point 4 (COM(AV)) and/or 5 (CFS) of the Form C must be flagged (as answering the question "Is there a certificate..."). Once flagged, the icon will appear, to allow uploading of the document in the Form.

4.6.1 Timing

All partners are requested to prepare their Financial Statements form through the Participant Portal Grant Management Service <u>by 20 calendar days after the end of the reporting period</u>.

The PC will then review Financial Statements and accept or reject them, <u>within 15 calendar days</u>.

Once approved, any needed Certificate of Financial Statements will have to be obtained and uploaded by the partners and the Form Cs shall thus be signed and submitted by the partners through the Participant Portal Grant Management Service <u>within a maximum of 15 calendar days</u>, and in any case within the indicated deadlines.

4.7 Deliverables generation

4.7.1 Purpose

Project Deliverables serve as the outcome of Work Package technical progress. They consist of a combination of documents such as written reports as well as non-document deliverables (prototypes, demonstrators, etc).

The EC requires that all non-document deliverables be documented appropriately as a written report as well – thus a brief written summary shall be produced to accompany this kind of deliverable.

The intention of the deliverable generation and review process is to ensure the highest quality of PARTIAL-PGMs results.

As a general rule, the same purpose, responsibilities and procedures of the Deliverables are valid also for Milestones.

4.7.2 Responsibilities

Partners responsible of the preparation and release of the Deliverables are indicated in EC-GA Annex I (DoA) as their "Lead beneficiary". In order to produce the planned deliverables, they will gather contributions from both Task Leaders and all partners participating to the relevant Task and they will be supported by the leader of the WP of reference.

The deliverables will be presented to the PSC, that is then responsible for reviewing, approving and then delivering the deliverables to the EC, within the contractual deadline.

For each written deliverables, the following roles are defined and indicated in the cover page of the deliverable:

▪ *Authors*: members of the entity that is responsible for the completion of the deliverable
▪ *Contributors*: members of the Partner entities that have given inputs to the entity responsible for the release of the deliverable
▪ *Reviewers*: members of the Partner entities that eventually actively reviewed the document, besides the PSC.

Moreover, any external Reviewer that is appointed by the EC for the periodic project reviews shall be referred to as the *EC Reviewer*.

4.7.3 Procedure

Deliverables and milestones shall be completed on time. If any deliverables or milestones due in the period is late, an explanation for this <u>MUST</u> be given, as well as the anticipated completion date. Due the complexity of the project, please consider that delays cannot be afforded, therefore all partners are invited to warn well in advance if there might be any issue preventing the completion of the work.

Progress on deliverables or milestones shall be reported <u>periodically</u> (in correspondence with the Resources Progress Reports and/or Technical Progress Reports) by the owner in the dedicated part of the collaborative platform (*Implementation > Reporting > Deliverables* and *Implementation > Reporting > Milestones*).

Deliverables must be prepared throughout the related task time, and just the related report/accompanying report be prepared in the last month of the task.

Templates for the deliverable reports and accompanying reports are available in the collaborative platform (*Documents > Documents Manager > Templates*). Reviews shall be made using Word Track Changes, and always indicating in the comments the Short name of the reviewing partner.

The process of generation of the Deliverables reports is organised as follows (considering the preparation Status identified in the collaborative platform, in *Implementation > Controlling > Deliverables*):

Table 14 Deliverable generation

Status	Responsible Users	Generation Phase
Started	Lead beneficiary	The lead beneficiary of the deliverable starts assembling the report.
Draft	Lead beneficiary	Once completed the draft deliverable report, the lead beneficiary of the deliverable shall gather any further necessary contribution from partners and/or request any necessary information to complete the document.
Consolidated	Lead beneficiary	The lead beneficiary posts the consolidated version on the collaborative platform and informs the members of the partner entities involved in the generation of the deliverable and the WP leader of its availability, for Review.
Review	WP Leader	Eventual comments or reviews shall be given by the members of Partner entities involved in the generation of the deliverable and by the WP Leader within maximum 5 calendar days from release.
Final Version	Lead beneficiary	The lead beneficiary posts the final version and informs the PSC that it is ready for approval.
Approved	PSC	The PSC thus shall verify the deliverable, eventually with a revision loop with the WP Leader. If necessary, the PSC can eventually ask the

Status	Responsible Users	Generation Phase
		lead beneficiary for adjustments. Once finished the review and adjustments of the deliverable, the PSC shall mark it as approved.
Submitted	PC	The PC will forward the deliverable to the EC through by the Participant Portal Grant Management Service by the due date, alerting the PO and WP Leader by e-mail as well, and mark the Deliverable as Submitted in the collaborative platform. The PC will alert the Consortium that the final deliverable has been submitted to the EC and it is available, specifying its location *(Implementation > Reporting > Deliverables* or *Implementation > Reporting > Milestones* and *Documents > Document Manager)*.

Please note that for each step of deliverable generation and review – especially in case of Reports – a note shall be added in the Document Log, after the cover page.

The review process is part of the preparation of the deliverable and WP leaders and PSC shall take appropriate steps to ensure that the review is completed and the deliverable issued and sent to the EC within the due date.

Please note that if the WP Leader and the Reviewers, including the PSC, do not agree to release the deliverable, the matter will be referred first to the Technical Committee. In case the matter cannot be resolved by the Technical Committee, the Steering Committee will be requested to address the issue and provide a binding solution.

4.7.4 Timing

Timings for each generation status are set by default by the EMDESK system and shall not be modified by partners.

If during the activities implementation any problem arises that prevents the completion of the work by the deadlines indicated and notified by e-mail, the Technical Committee and PSC shall be promptly informed, in order to address the issue and find corrective actions. Timings will be then eventually modified upon PSC indications.

4.8 Issues Management

The timely and effective management of any issue (technical, administrative or of relation between partners) that may arise will contribute to ensure the progress of the project.

Special attention is thus paid to this matter, and indications are given for each main type of issue.

4.8.1 Technical Issues management

If any issue arises in the frame of a WP, the issue should be notified by the partner to the related Task and WP Leader. The issue will be thus addressed first at WP Level, keeping the PSC informed, considering:

- Possibility of a solution or work-around
- Possibility of another partner (or third party) assistance
- Impact on the WP schedule

If it is deemed that the issue will generate any shift in the WP schedule, the PSC and Technical Committee should be promptly alerted, in order to take the necessary actions (including amendment of the EC-GA Annex I (DoA), if necessary).

In case of difficulties or impossibility in addressing the issue at WP level, the PSC should be immediately alerted and the Technical Committee summoned to collectively address the issue.

4.8.2 Risk Management

The PARTIAL-PGMs risk management procedure is defined in EC-GA Annex I (DoA). The procedure includes:

Risk identification
-    by the TC,
-    RM in charge to submit a risk register to the SC.

Risk assessment
-    risk ranking by quality, time and resources by the SC on inputs received from the PRM.

Risk management
-    actions to prevent and mitigate risks decided and distributed by the PSC
-    PSC in charge to identify the more suitable partners to handle each risk.

If any partner identifies any additional risks than those defined in EC-GA Annex I (DoA) and/or indicated in the risk register as provided by the RM, the partner should promptly advice the WP Leader and the RM, who will then start the above-mentioned procedure.

Financial risks are to be managed by the PC, through constant monitoring of financial status of the consortium. Further indications on Risk Management procedures will be separately given by the Risk Manager.

4.8.3 Administrative Issues management

If any issue arises in the frame administrative/legal issues, the PC should be promptly notified. The PC will then verify the possible solutions, and eventually request the advice of the EC Administrative/Legal Officer.

4.8.4 Conflict Resolution

In the case of a technical, financial or procedural conflict arising among partners, there is a principle of amicable settlement whenever possible at the lowest decision making body. For instance if there is a dispute within a Work Package, the WP leader should in the first instance try and resolve the issue, with the aid of the Coordination Board if necessary.

Only if a resolution is not reached at the lowest level decision making body - and neither with the mediation of the Coordination Board - should the matter be raised with the SC. The SC will discuss the issues and vote on a resolution to achieve a binding solution. If necessary, individual partners can seek to convene an extraordinary meeting of the SC, and all partners are able to propose resolutions to that Committee.

4.8.5 Grievance Procedure

Should a partner wish to complain about any member of the Consortium, the first action should be to document, in detail, the grievance, communicating this in private to the Coordination Board.

The individual concerned will then be given a right to reply to the complaint, again, in private.

The Coordination Board will then work to resolve the complaint to the satisfaction of both parties. Partners should refrain from making personal attacks or remarks against any individual.

4.9   Dissemination guidelines and procedures

4.9.1 Dissemination policy and rules

Dissemination activities in PARTIAL-PGMs project are deeply wedded with the intellectual property (IP) rights protection which is clearly stated in the Annotated Model Grant Agreement- Art.27.

Practical application of IP rights protection agreed among PARTIAL-PGMs project partners is adjusted in the Consortium Agreement (CA).

The main aspects of IP rights protection are the following:

- Common agreement on publication of other partners' confidential information or any other information subjected to their IP rights.
- Setting up the dissemination rules and procedures to avoid any potential breach of any partner's IP rights, especially rules and procedures for PARTIAL-PGMs project results publications.
- Understanding the difference between the interests of academia and industry partners of PARTIAL-PGMs project. The academia partners tend to publish all information they have at disposal which is caused by academia common motivation systems while the industrial partners' decision whether, when and where to publish depends on commercial considerations.

4.9.2 Project Website

Project websites are one of the main communication tools of projects funded under Horizon 2020 Programme. To ensure maximum visibility to the PARTIAL-PGMs objectives and results we have set up a project website registered in the "eu" domain and with an intuitive URLs to increase hit rates: http://www.partial-pgms.eu/

The design of the website builds upon the following criteria and taking into account suggestions given in the EU Project Websites – Best Practice Guidelines (EC, 2010):

i.   **visual communication**: use of colours and/or photos, web pages are easy to browse, information is kept short and links are included to websites, publications, and so on.
ii.   **verbal communication**: the website uses simple phrasing, no jargon is used in order to attract the widest possible audience, e-devices are user friendly.
iii. **visibility:** maximum use of free or affordable methods to increase page ranking on search engines, Webmaster Tools provided by search engines to check indexing status, good cross-linking between the different pages of your site and other sites, add keywords to the web page metadata; use frequently used keyword search phrases both in the metadata and in the contents pages.
iv.   **regular update of contents:** the website is maintained by WG and the update will be regularly done by the Webmaster upon inputs of the DM and of partners, the use of social media (e.g. blogs, social networks) has been implemented as well.

Monitoring and feedback tools: the website includes: a counter of visitors or other statistical tools that will be used to measure the number of visits.

4.9.3 Use of project identity

A common graphic identity has been defined to allow for better visibility and recognition as well as branding of the PARTIAL-PGMs project.

Therefore, all dissemination tools and activities must refer to or include:

- the name of the project,
- the project's website URL (http://www.partial-pgms.eu/),
- the PARTIAL-PGMs project logo

- acknowledgements to EC public funds, displaying the EU emblem and including the following text

"**This project has received funding from the *European Union's Horizon 2020 research and innovation programme* under Grant Agreement No 686086**."

- indication that it reflects only the author's view and that the *Commission* is not responsible for any use that may be made of the information it contains.

4.10   Exploitation & IPR procedures

4.10.1 Exploitation actions and responsibilities

Co-operation between the partners, during and after the project, plays an essential role in the successful exploitation of the innovations originated in PARTIAL-PGMs. Each partner, and especially industries will plan how to turn the results of the project into commercial products. The actions are reported in the Plan for the Exploitation and Dissemination of Results (PEDR) that will be prepared during the project (Deliverable D.6.6 and subsequent updates).

The **Exploitation Manager (EM)** as the responsible for the exploitation of the Project's results. The Exploitation Manager is a JM Representative (Kerry Simmance) and was officially appointed during KOM meeting on the 11th - 12th April 2016

The Exploitation Manager shall:

- Coordinate and implement exploitation activities;
- Propose IPR and exploitation strategies and (eventual) associated updates to the CA;
- Contribute to the preparation of the Exploitation and Business Plan documents;
- Contribute to proper exploitation of the results by helping industrial Signatory Parties to prepare adequate business plans and/or to get, if required, auxiliary funds for further industrialization of products and processes;
- Monitor the use of resources for exploitation issues.

4.10.2 IPR management procedures

The management of IPR is strictly ruled by the Consortium Agreement (CA) which includes all provisions related to the management of IPR including ownership, protection and publication of knowledge, access rights to knowledge and pre-existing know-how as well as questions of confidentiality, liability and dispute settlement.

The CA regulates the ownership of generated foreground.

4.11   Gender Issues

All partners are kindly asked to employ equal opportunities for both men and women in project activities (management, research). The consortium will ensure that gender issues, if arising, will be properly and justly addressed and further ensure gender equality during the entire project lifecycle, in terms of accessibility to work, salary and working conditions.

Regarding employment policies of the partners, all partners are committed to ensure equal employment rights for female and male applicants for their normal operation and including the management and implementation of PARTIAL-PGMs.

All advertisements for the doctoral, postdoctoral and all other positions offered by PARTIAL-PGMs partners in the frame of the PARTIAL-PGMs project will specify the commitment to equal opportunities, with applications from women and men equally welcome, and selection based on merit and the potential of individuals.

When the partners will be able to choose between otherwise equally able candidates, gender balance should be considered in the selection criteria, possibly supporting the application of women with young children.

PARTIAL-PGMs partners are encouraged to adopt distance working and flexible working hours when compatible with the project activities, in order to facilitate the reconciliation of work and private life.

In summary, PARTIAL-PGMs consortium will overcome gender issues by:
▪ Involving female managers in the coordination and teams (scientific and administrative);
▪ Promoting integration of female researchers, engineers and project staff;
▪ Encouraging the participation of female students, pupils and young scientists in training and dissemination actions.

4.12 Useful links

Annotated Model Grant Agreement
http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf

Finance-Helpdesk:
http://www.finance-helpdesk.org

IPR Helpdesk:
http://www.iprhelpdesk.eu

Research Participant Portal – Login:
https://webgate.ec.europa.eu/cas/login?domain=external&loginRequestId=ECAS_LR-4968114-HsijnuK5GwZ9af4rVrZ7vwWQ3BqWD2RNzJXo1uqGT7tzxzPjURjEkkUwLSuourPI4FZKjiZIyhPaVHdL94jISHm-Jj71zxYb8yrbxnVzmV2qoa-HnUhUPaAYzv736INzRR3fq0uL1Z0xqTrgKhgf31OMAze

Research Participant Portal – H2020 Documents:
http://ec.europa.eu/research/participants/portal/desktop/en/funding/reference_docs.html

PARTIAL-PGMs website:
http://www.partial-pgms.eu/

PARTIAL-PGMs collaborative platform:
https://emdesk.eu/cms/?s=Login&

5 Conclusions

The project procedures illustrated into this document contribute to properly outline that common framework in which PARTIAL_PGMs partners should act in order to ensure efficient project execution, as well as high quality project results.