

ITN finances

CLARA

General funding principles

- GA **maximum** contribution
- Any interest generated by pre-financing and other income will be **deducted**
- Breakdown in Annex I is **indicative**, transfer between activities and beneficiaries can be allowed without amendment but after approval by PO
- Transfer from allowances **for researchers** to other cost categories is not allowed

Eligible costs

- Actual costs
- Related to project objectives
- Economic, efficient, effective spending
- Recorded in accounts of beneficiary
- Incurred during the project period
- Exception: costs related to final reports can be incurred ≤ 60 days after end of project

EU contribution categories

- Direct costs:
 - Expenses for the activities of the **researchers**: A, B, C, D
 - Expenses for the activities of the **beneficiaries**: E, F, G
- Indirect costs:
 - Overheads: H

Cat A, B, C

- Paid on a **regular** basis to researcher
- **Cannot be deferred** to other project period
- Eligible costs: all allowances cover gross salary plus employer social security contributions
- In case of parental leave: eligible costs = employer costs under national law, if mandatory and not refundable
- Parental leave may cause grant increase and extension: contact coordinator

Cat. D

- Max. €600 per month, managed by host **for the researcher's benefit in training**
- Fellow's travel and accommodation at meetings, remote training events
- External courses and conference attendance
- Laptops if **consumables** by institutional rules
- Other participation costs, e.g. HPC access, if normal practice at institution
- Per project and per researcher, can be deferred to other project period

Cat D

New: this category is a **flat rate**

- This means that **no actual costs need to be documented** to claim the full rate
- Nevertheless, you must follow the **accounting practice** of your own institution
- It is recommended to keep a record of costs in case of audit

Cat. E

- Flat rate of €600 per month
- Execution of the training project: **organization** of training program, teaching material, etc.
- Scientific **coordination**: network meetings, detachment of staff
- Supervisory board
- Presentation of CLARA **results** at conferences
- **No detailed records on spending** must be provided when claiming costs
- Can be deferred to other period
- NB: **scientific** staff salaries are not eligible

Cat E

New clarification: this category is a **flat rate**

- This means that **no actual costs need to be documented** to claim the full rate
- Nevertheless, it is recommended to keep a record of costs in case of audit
- You must follow the accounting practice of your own institution
- Proof of contract with researcher and salary **payments** must be produced upon request

Cat. F

- Contribution to events
- Flat rate of €300 per day per participant from **outside** the network
- Actual costs, can be deferred to next period
- Intended to cover organizational expenses (e.g. keynote speakers from **outside** the network), participation fees
- **No** need to keep detailed records on **spending**
- Must keep records of **attendance (signed)**

Note on CLARA events

- Most of CLARA training events are mixed-purpose: internal training + outside participation
- Mixed funding (Cat. E and F) is possible for these events
- Events can be co-organized and co-financed by another project but it is good practice to keep distinct which project funds which expenses

Cat. G

- Management for overall coordination of the project
- Real costs, max. 7% of other direct costs
- Management **staff working for the project**, normally at coordinator, in order to fulfill its obligations
- **Certificate on Financial Statements**, when obligatory
- Other management expenses, e.g. management meetings (not scientific networking)
- Record on spending and **time** records must be kept

Cat. G

New: costs may include salaries of permanent management and administrative staff, primarily at coordinator but also at partners

- Must still be actual costs
- Cannot be subcontracted
- Coordinator and scientist in charge may be permanent employees

Cat. G: eligible activities

- maintenance of the **consortium agreement**
- the **overall** legal, ethical, financial and administrative management including, for each of the beneficiaries
- obtaining the **certificates on the financial statements** and costs relating to financial audits and technical reviews
- any other management activities foreseen by the annexes, **except coordination of research** and technological development activities.

Cat. H

- Overhead, max. 10% of direct costs claimed and accepted
- **Per period**, cannot be deferred to other project period
- Can be used **at the discretion of the host institution**, without restriction, no records necessary
- NB: Local administration at each beneficiary is normally Cat. H (not G)

Ineligible costs

- Identifiable **taxes** including VAT and duties
- **Currency exchange** losses
- Costs reimbursed by **another EU project**
- Interest owed
- Provisions for future losses or charges
- Debt and debt service charges
- Excessive or reckless expenditure

Claimed costs

- All costs must be claimed in €
- **Exchange** rate published by the ECB
 - on the date the actual costs were incurred or
 - on the first day of the month following the end of the reporting period
- Mission (travel) costs: follow **local** rules
- **Personnel** costs (other than ESR, ER and VS) can only be claimed in **management** (Cat. G)
- Other personnel costs (e.g. teaching, supervision) are not eligible

Subcontracting

- **Subcontracting** not normally allowed since this is not foreseen in Annex I
- Auditor costs for **CFS** and minor subcontracting (e.g. printing services) allowed
 - No indirect costs on subcontracting

CFS

- Certificate on Financial Statements
- Mandatory when the amount of financial contribution claimed by a beneficiary \geq €375000
- Mandatory also for every subsequent claim \geq €375000
- Mandatory CFS is eligible cost in Cat. G

Pre-financing

- **Net payment: 60%** of total EU contribution
- Already received by coordinator
- Actually 65%, but EC has placed **5% in guarantee fund** which replaces all other financial guarantees
- Share will be paid to **beneficiaries** as soon as Declaration of Conformity is sent in

Interim payment

- After approval of **periodic report**
- Based on **claimed and accepted** costs
- **Interest and receipts** taken into account
- Will be immediately passed on from coordinator to **beneficiaries**

Final payment

- Following approval of **final report**
- Guarantee fund deduction (5%) will be returned
- Will be passed on immediately from coordinator to **beneficiaries**

Thank you



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