

Jornadas PERIN

Horizonte Europa

Reporte Financeiro e Pagamentos

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16 de janeiro de 2023

Lisboa

- **Processo de reporte e pagamentos**
- **Racional do reporte financeiro – *Certificate for Financial Statements***

Processo de reporte e pagamentos

Processo de reporte → Base legal

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EU Grants: CFS: V1.0 – 20.12.2021



Racional

CERTIFICATE ON THE FINANCIAL STATEMENT (CFS)

(To be filled out by the CFS auditor, printed on their own letterhead and signed (on paper). The scanned PDF should be submitted by the beneficiary through the Portal (both for themselves and their affiliated entities).)

Processo de reporte financeiro do Horizonte Europa → Anexo 4

Project: [insert number] — [insert acronym] — [insert call identifier]

EU Grants: HE MGA — Multi & Mono: V1.1 – 15.04.2022

ANNEX 4

MODEL FOR THE FINANCIAL STATEMENTS

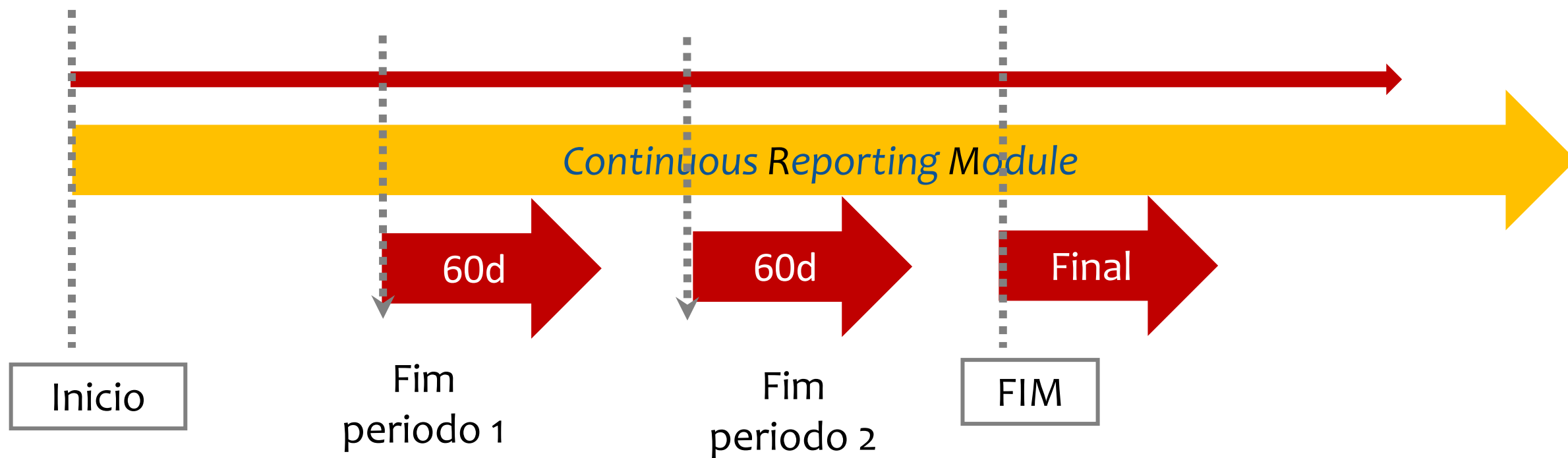
ANNEX 4 HORIZON EUROPE MGA — MULTI + MONO

FINANCIAL STATEMENT FOR [PARTICIPANT NAME] FOR REPORTING PERIOD [NUMBER]

	Eligible ¹ costs (per budget category)															EU contribution ²					Revenue	
	Direct costs														Indirect costs	Total costs	EU contribution to eligible costs			Total requested EU contribution	Income generated by the action	
	A. Personnel costs		B. Subcontracting costs	C. Purchase costs			D. Other cost categories						E. Indirect costs ³	Funding rate ³	Maximum EU contribution ⁴		Requested EU contribution					
	A.1 Employer (or equivalent) A.2 Natural persons under direct contract A.3 Seconded persons	A.4 SME owner and/or natural person beneficiary	B. Subcontracting	C.1 Travel and subsistence	C.2 Equipment	C.3 Other goods, works and services	/ D.1 Financial support to third parties /	D.2 Internally invoiced goods and services	/ D.3 Transitional access to research infrastructure unit costs /	/ D.4 Virtual access to research infrastructure unit costs /	/ OPTION for NE PCP/PPP: D.5 PCP/PPP procurement costs /	/ OPTION for Euronex Programme: Confund Actions: D.6 Euronex Confund staff mobility costs /	/ OPTION for NEERC Grants: D.7 ERC additional funding (sub-contracting, FSTP and internally invoiced goods and services) /	E. Indirect costs								
Form of funding	Actual costs	Unit costs (usual accounting practices)	Unit costs ⁵	Actual costs	Actual costs	Actual costs	Actual costs	/ Actual costs /	Unit costs (usual accounting practices)	/ Unit costs ⁵ /	/ Unit costs ⁵ /	/ Actual costs /	/ Unit costs ⁵ /	/ Actual costs /	/ Actual costs /	Flat-rate costs ⁶						
	a1	a2	a3	b	c1	c2	c3	/ d1a /	d2	/ d3 /	/ d4 /	/ d5 /	/ d6 /	/ d7 /	/ d8 /	$0,25 * (a1 + a2 + a3) + b + c1 + c2 + c3 + d1a + d2 + d3 + d4 + d5 + d6 + d7 + d8$ <i>(multiplier)</i>	$\frac{F}{a+b+c+d+e}$	U	q = P*U (%)	h	m	n
XX – [short name beneficiary/affiliated entity]																						



Reporte e pagamentos



Adiantamento

Quando

- Até 30 dias após a assinatura

Quanto

- Tacitamente – montante máximo/numero de períodos de reporte
- CE retém 5% MIM e 10% → pagamento final

Características

- O financiamento é propriedade da CE até ao pagamento final

Relatório Periódico

Até 60 dias após o fim do período de reporte

Relatório técnico

- Explicação do trabalho desenvolvido
- Progresso (*milestones* e *deliverables*)
- Resumo para publicação
- Plano de Disseminação e Exploração (se requerido)
- Respostas ao questionário

Relatório Financeiro

- Anexo 4
- Explicação de utilização de recursos

Pagamento intermédio

Quando

- 90 dias após a recepção do relatório intermédio

Quanto

- Contribuição correspondente aos custos incorridos no período de reporte
- Limite de 90% do montante máximo da CE (10% → pagamento final)

Características

- Custos não elegíveis não são tidos em conta

Relatório Final

Até 60 dias após o fim do projecto

Relatório técnico

(Para além do requerido no relatório intermédio)

- Resumo para publicação
- Resultados, Exploração e Disseminação
- Conclusões e impacto socio económico
- RESULTS OWNERSHIP LIST

NOVO

Relatório Financeiro

- Anexo 4
- Explicação de utilização de recursos
- Certificado de Demonstrações Financeiras (se necessário)

Pagamento Final

Quando

- 90 dias após a recepção do relatório intermédio

Quanto

- Reembolso da parte dos custos elegíveis remanescentes
- Inclui Mutual Insurance Mechanism

Características

- Se pagamentos efectuados < custos reportados – **Pagamento**
- Se pagamentos efectuados > custos reportados – **Recuperação**
- Receitas e eventual redução de financiamento é também tido em conta)

Racional do reporte financeiro

Certificate for Financial Statements

Como fazer o *record keeping*/preparação CFS

For **personnel costs**:

- salary slips
- time records/time sheets → **Declaration of days worked on a project**
- **employment contracts**
- **proofs of payment** and relevant accounting documents (personnel accounts, bank statements , invoices, receipts, etc)
- other documents (social security **legislation**, etc)

Em caso de auditoria

For **personnel costs**:

- personnel costs have been charged and paid in respect of the **actual time devoted (including correct conversion to day-equivalents)**
- personnel costs (and the daily rate, if applicable) were calculated on the **basis of gross salary, wages or fees**
- the work was carried out **during the period of implementation** of the action
- the personnel costs are **not covered by another EU grant**
- for in-house consultants and seconded personnel: the conditions set out in the Grant Agreement are met (i.e. that the person works under conditions **similar to those of an employee**, that the result of the work carried out belongs to the participant (unless agreed otherwise), and that the **costs are not significantly different from those for personnel performing similar tasks under an employment contract**).

Como fazer o *record keeping*/preparação CFS

for **subcontracting**:

- calls for tender (if any)
- received tenders (if any)
- justification for the choice of subcontractor
- contracts with subcontractors
- invoices
- proofs of payment and relevant accounting documents

Em caso de auditoria

for **subcontracting**:

- the subcontracting complies with **best value for money (or lowest price)**
- subcontracting **was necessary to implement the action** and foresee on annex 1
- the subcontracting is supported by accounting documents in accordance with **national accounting law**
- public bodies have complied with the **national rules on public procurement**.

Como fazer o *record keeping*/preparação CFS

for **travel and subsistence costs**:

- transport invoices and tickets (— only for actual costs)
- proofs of payment and relevant accounting documents (— only for actual costs)
- other documents (proofs of attendance such as minutes of meetings, reports, etc)

for **equipment costs**:

- Invoices
- delivery slips / certificates of first use
- proofs of payment and relevant accounting documents
- depreciation method of calculation

for costs of **other goods and services**:

- Invoices
- proofs of payment and relevant accounting documents

Em caso de auditoria

for **travel costs**:

- have been charged and paid in accordance with the participant's **internal rules/usual practices** (or, in the absence of such rules/practices, that they do not exceed the scale normally accepted by the granting authority) (— only for actual costs)
- **are not covered by another EU grant** (see below ineligible costs)
- were incurred for **travels linked to action tasks set out in Annex 1** of the Grant Agreement.

Em caso de auditoria

for equipment:

- the equipment is purchased, rented or leased at **normal market prices**
- public bodies have complied with the **national rules on public procurement**
- the equipment is written off, **depreciation has been calculated according to the applicable tax** and accounting rules and **only the portion of the depreciation corresponding to the duration of the action has been declared** (except if the Grant Agreement allows for full purchase costs)
- the **costs are not covered by another EU grant** (see below ineligible costs).

Em caso de auditoria

for **other goods and services** :

- the purchase complies with **best value for money (or lowest price)** and that there was **no conflict of interests**
- public bodies have complied with the **national rules on public procurement**
- the costs are **not covered by another EU grant** (see below ineligible costs).

Documentação de apoio

F&T Portal → How to Participate → Reference Documents → Templates and Forms → Project reporting templates

The screenshot shows the top navigation bar of the PERIN F&T Portal. The 'HOW TO PARTICIPATE' menu item is highlighted in yellow. Below it, a dropdown menu is open, showing a list of options. The 'Project reporting templates' option is selected and expanded, showing a list of specific templates. Each template name is followed by a right-pointing arrow icon. Light blue arrows point from the right edge of the image to the right-pointing arrow icons for 'Periodic report (HE)', 'Certificate on the financial statements (CFS)', 'Data management plan (HE)', and 'Report on the distribution of payments (final payment)'.

SEARCH FUNDING & TENDERS ▾ HOW TO PARTICIPATE ▾ PROJECTS & RESULTS WORK AS AN EXPERT SUPPORT ▾

- Templates & forms
 - + Application forms
 - + Evaluation forms
 - + Validation and LEAR appointment forms
 - + Grant agreement preparation templates
 - Project reporting templates
 - Periodic report (HE) >
 - Certificate on the financial statements (CFS) >
 - Time declaration >
 - Data management plan (HE) >
 - Contractor details and project abstracts (HE PCP PPI) >
 - End of phase/project results and conclusions (HE PCP PPI) >
 - Report on cumulative expenditure >
 - Report on the distribution of payments (final payment) >

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