



Financial and management guidelines

FP7 Marie Curie COFUND Programme

Specific provisions related to I-MOVE fellowships



Version 1.0 – August 2012

Contents

1. Introduction	3
2. Financial contribution	3
a. Transfer of contribution	3
3. Eligible expenses	4
a. Monthly Living Allowance.....	4
b. Monthly Mobility Allowance.....	4
c. Contribution to research expenses of eligible researcher.....	5
i. Costs for the purchase of consumables used for the implementation of the research project	5
ii. Costs for the participation of the fellow in meetings and conference.....	5
iii. Costs for the dissemination of the results of the project activities	6
iv. Costs for the purchase of durable equipment	6
4. Transfer of budget between categories	6
5. Financial statement and scientific report	6
6. Exchange rate	8
7. Eligibility criteria for costs.....	9
8. Overheads and management costs.....	9
9. Suspension of the project.....	10
10. Financial audits.....	10
11. Intellectual property rights, use and dissemination	10
12. Annex I – Scientific report template.....	11
13. Annex II – Final scientific report template	14
14. Annex III- Financial Statement Template.....	17
15. Annex IV- Example of Timesheet.....	18

1. Introduction

This document is intended as a guide for the correct management of the I-MOVE fellowships. A dedicated I-MOVE helpdesk service is available to answer all questions on financial and scientific management at the following address:

i-move.helpdesk@poloinnovazioneggg.com

2. Financial contribution

The **I-MOVE contribution** is based on flat rates per fellow-months. These are intended to support the costs for the awarded fellowship training activities to be carried out at the selected host institution. Fellowship costs are based on the duration of the fellowship. The I-MOVE contribution is managed directly by the host institution that, prior to the start of the fellowship, must sign an agreement with Regione Umbria (the “Agreement”) for the transfer and administration of the funds. Upon signing of the Agreement, the host institution becomes responsible for the management of the contribution in line with these guidelines, the provisions included in the Agreement and its annexes.

Transfer of contribution

The fellowship contribution is transferred to the host institution according to the following schedule:

I-MOVE Fellowship duration	Payment of 90% of six months lump sum	Required documentation	Payment of remaining 10%
<i>6 months</i>	Month 1	Agreement with Regione Umbria, Employment contract with Fellow(s), Bank Information, Notification of actual start date	Within 30 days of submission of scientific and financial report
<i>12 months</i>	Month 1 and 7	Timesheets	
<i>24 months</i>	Month 1, 7, 13 and 19	Timesheets	

The maximum contribution is established in the Agreement and cannot be exceeded.

The host institution is responsible for transferring the full due amount of the salary to the fellow. Both the legal representative at the selected host institution and the fellow are responsible for ensuring that the required documentation is transmitted to the Executive Office in a timely fashion and according to the modalities notified to them.

Please note: reports and additional documents are requested at the end of the fellowship. These are: a) scientific report; b) financial report; c) host institution confirmation that a research account was created for the benefit of the fellow and costs charged to such account (where applicable); d) fellow confirmation of gross and net salary received during the fellowship.

3. Eligible expenses

For the purpose of identifying the fellowship eligible expenses, the following classification must be taken into account:

- **Experienced researchers:** to qualify as experienced researchers applicants must (i) be in possession of a Ph.D. degree or an M.D. with subsequent medical specialization (considered equivalent to the Ph.D. for the scope of this programme), irrespective of the time take to acquire it, or (ii) have *at least* 4 years of full-time equivalent research experience, including the period of research training, after obtaining the degree which formally allowed them to embark on a doctorate or specialization degree in the country in which the degree was obtained or in the country of the host institution selected to carry out the fellowship activities (irrespective of whether a doctorate was envisaged or not)
- **Senior researchers:** to qualify as senior researchers applicants must (i) be in possession of a Ph.D. degree or an M.D. with subsequent medical specialization (considered equivalent to the Ph.D. for the scope of this programme) at the time of the relevant deadline for submission of proposals, irrespective of the time necessary to acquire it, or (ii) have more than *10 years* of full-time equivalent research experience, including the period of research training, after obtaining the degree which formally allowed them to embark on a doctorate or specialization degree in the country in which the degree was obtained or in the country of the host institution selected to carry out the fellowship activities (irrespective of whether a doctorate was envisaged or not).

The eligible cost categories are divided into:

1) *Expenses for the activities carried out by the fellow:*

Category A: Living Allowance

Category B: Mobility Allowance

2) *Expenses for the research activities carried out during the fellowship period:*

Category C: Contribution to research expenses (both lab-based and non lab-based) of eligible fellows

Category A - Living Allowance

Category A provides a living allowance for the fellow on the basis of his/her level of research experience, according to Table 1. It is a financial contribution to the salary of the fellow and is intended to offer adequate social security coverage (including all compulsory deductions under national legislation in the context of the fellowship, but not necessarily paid from the fellowship). The net salary paid out to the fellow will result from deducting all compulsory social security contributions as well as direct taxes (e.g. income tax) from the gross salary amounts according to the law applicable to the country of the host institution. The host institution may pay a top-up (**not reimbursed**) to the researcher at its discretion in order to complement this contribution.

Category B - Mobility Allowance

This is a flat rate contribution to cover expenses related to the mobility fellows (relocation, family expenses, language courses, travel expenses etc.), according to Table 1.

Fellows should be appointed under an employment contract with full social security coverage. Only in adequately documented cases, or where national regulation would prohibit this can a fellow be appointed under a status equivalent to a fixed amount fellowship with minimum social security.

The effective time dedicated to the project must result from monthly timesheets reporting the number of productive hours allocated to the fellowship, as well as holidays and sick leave. The timesheets must be countersigned by the fellow and the supervisor and transmitted to the I-MOVE Executive Office.

For **Senior Fellowships** timesheets will take into account other international commitments, including ongoing collaborations with other research networks, original employer and participation to scientific committee or advisory panels.

Category C - Contribution to research expenses of eligible fellows

This contribution is a flat rate amount of €6866.67 managed by the host institution for expenses related to the implementation of the fellow's research and training activities (contribution to research-related costs, meetings, conference attendance, training actions, courses etc).

This contribution can be used to cover (the following list is non-exhaustive):

- costs for the purchase of consumables used for the implementation of the research project;
- costs for the participation of the fellow to meetings and conferences;
- costs for the dissemination of the results of the project activities;
- costs for the purchase of durable equipment, only the depreciation percentage is eligible and can be apportioned to the contribution.

Cost categories (average costs)	Fellowship scheme 1 EXP RES < 10 YRS	Fellowship scheme 2 SENIOR RES > 10 YRS
<i>Living allowance (€/year)</i>	54,300.00	81,400.00
<i>Mobility allowance (€/year)</i>	3,750.00	3,750.00
<i>Research cost contribution (€/year)</i>	6,866.67	6,866.67
<i>Fellowship costs €/year</i>	64,916.67	92,016.67

Table 1 – Contribution for I-MOVE fellowships

COSTS FOR THE PURCHASE OF CONSUMABLES USED FOR THE IMPLEMENTATION OF THE FELLOWSHIP RESEARCH ACTIVITY

Consumables are considered eligible costs if they are purchased during the lifetime of the fellowship and are necessary for the implementation of the fellowship activities. This cost category includes costs for the purchase of materials, components, consumables, reagents, *etc.* Any costs charged to the fellowship research contribution should not be incurred prior to the start of the fellowship, must be clearly identifiable and must not include VAT.

COSTS FOR THE PARTICIPATION OF THE FELLOW IN MEETINGS AND CONFERENCES

Any costs incurred by the fellow for the participation in meetings and conferences relevant to the fellowship training and experimental activities can be charged under this category. Eligible costs are travel, accommodation and food expenses, in line with the host institution normal practice. Travel costs must be incurred exclusively for the scope of the fellowship activities and must be approved by the scientific supervisor. Authorizations must clearly state the period and the reason for travelling.

COSTS FOR THE DISSEMINATION OF THE RESULTS OF THE PROJECT ACTIVITIES

Any costs incurred for the dissemination of the fellowship research results can be charged under this category. These costs include publication costs, active participation at congresses, organization of conventions or other events aimed at disseminate the project training and research activities. Publications resulting directly or indirectly from the fellowship activities must mention the support of Regione Umbria and the European Commission and bear specific reference to “*I-MOVE-PCOFUND-GA-2010-267332*” as follow:

“The research leading to these results has received funding from the European Commission and Regione Umbria under grant agreement I-MOVE-PCOFUND-GA-2010-267332”.

COSTS FOR THE PURCHASE OF DURABLE EQUIPMENT

Only equipment purchased for the purposes of carrying out the fellowship activities can be charged as direct costs. In order to be considered eligible, a cost must be determined according to the host institution's usual accounting practice and each host institution must apply its usual depreciation system for durable equipment. Only the portion of the equipment used on the fellowship activities may be charged.

If the purchased equipment is not used for the purposes of the fellowship activities exclusively, only an auditable proportionate part of the "working time" (i.e. that part used for the project) may be charged.

4. Transfer of budget between categories

Transfer of budget between cost categories (category A-B-C) is not permitted.

5. Financial statement and scientific report

The financial contribution of the Regione Umbria under this Marie Curie Action takes the form of grants comprising of predetermined scale of unit costs (flat rates) for its various categories of expenses.

a. What to report?

The living allowance is calculated by applying the annual rate published in the relevant Call for proposals to the period of the fellowship. This allowance is the gross amount in Euros per year and per experience category to be used for the salary of the researchers recruited by the host institution under an employment contract, the employer's social security charges and eligible compulsory deductions from gross salary under national applicable legislation (taxes and employee's social security charges). The host institution must ensure that minimum social security coverage has been provided to the researcher, who will be asked to provide a statement at the end of the fellowship declaring his/her salary and any deductions applied.

The mobility allowance must be paid directly to the researcher along with the living allowance and is calculated applying the annual rate published in the relevant Call for proposals to the length of the fellowship.

The research costs contribution is managed by the host institution to cover expenses related to the participation of the fellow in research and training activities (see Section 3 – Eligible expenses). This contribution is calculated by applying the annual rate published in the relevant Call for proposals to the length of the fellowship.

The flat rates listed above are for the exclusive benefit of the fellows appointed. The living and mobility flat rates aim at providing the fellow with a minimum level of remuneration and covering the costs for the employment of the fellow (including social security charges). In the case of a financial audit the host institution will need to provide evidence of the appointment of the fellow and the salary paid over the duration of the fellowship, including proof of payment and evidence of any deductions applied for social security etc. Underpayments to a fellow are not accepted and corrective actions will be implemented by the Executive Office.

The flat rate provided for research costs is also for the benefit of the fellow but refers to expenditure directly managed by the host institution, which is not required to declare actual expenditure incurred.

However, where the Executive Office at the Regione Umbria obtains evidence that the host institution is not supporting the participation of the fellow in research and training activities as described in the I-MOVE proposal submitted by the fellow, it may decide that the conditions for granting the flat rate are not fulfilled. In such cases it may, refuse payment of the flat rate or ask for evidence of expenditure.

b. How to report?

Costs should be reported in the financial statement on the basis flat rates applicable to the period of the fellowship. The financial statement should include solely the total amount for each category. The

system automatically calculates the financial contribution on the basis of the fellowship identifier. The host institution must present along with the financial statement, a signed statement confirming that an account or a line of costing has been dedicated to the use of the fellowship contributions.

Financial reports are filled in online by the host institution. They must be signed and uploaded by the legal representative on his/her personal page. Access to this dedicated section of the I-MOVE portal is granted at the beginning of the fellowship. Financial reports are submitted **at the end** of the fellowship **only**, regardless of its duration:

1. at month 25 for fellowships of 24 months;
2. at month 13 for fellowships of 12 months;
3. at month 7 for fellowships of 6 months.

Individual fellows must submit timesheets on a six-monthly basis. It is the responsibility of the host institution to ensure that timesheets are uploaded on the I-MOVE portal to avoid delays in the payment of the fellowship contribution.

Timesheets must be filled in, signed by the fellow and the supervisor and uploaded on the fellow personal page.

Scientific reports must be prepared following the template provided on the I-MOVE web site, signed by both the fellow and the scientific supervisor and uploaded by the fellows on their personal page according to the duration of the fellowship:

1. at month 13 and month 25 for fellowships of 24 months;
2. at month 13 for fellowships of 12 months;
3. at month 7 for fellowships of 6 months.

When reporting to Regione Umbria, the host institution **is not required to provide evidence of actual costs**. Evidence must be kept by the host institutions as a normal accounting procedure and make available for audits, when requested.

c. Which documents are necessary for financial report?

At the time of the report, the host institution submits a financial statement (Form C) **only**.

The following original documentation **should not** be submitted at the time of the report, but must be kept by the host institution for five years and must be made available to either Regione Umbria or the European Commission for audit purposes, when requested:

- original monthly timesheets countersigned by the fellow and the supervisor;
- original employment contract with the fellow;
- copy of salary slips;
- proof of payment of monthly salary
- invoices, payment receipts for research-related costs.

Regione Umbria reserves the right to ask for evidence of actually incurred costs claimed under any applicable flat rate.

6. Exchange rate

Costs must be reported in EUR. Host institutions with accounts in currencies other than EUR shall report in EUR on the basis of the exchange rate that would have applied on the first day of the month following the end of the reporting period.

The reference daily exchange rates are fixed by the European Central Bank (ECB) and may be obtained at the following internet address: <http://www.ecb.int/stats/eurofxref>

For the days where no daily exchange rates have been published, (for instance Saturday, Sunday and New Year's Day) the rate on the next day of publication must be used.

The use of other sources for exchange rates (other than the ECB) is admissible only where no other solution is possible (i.e. when ECB does not include the daily exchange rates for a particular currency).

7. Eligibility criteria for costs

To be considered eligible costs must be:

- ***actual***

Costs must be actually incurred (actual costs). They must be real and not estimated, budgeted or imputed.

- ***incurred by the host institution***

Supporting documents proving occurrence, the bookkeeping and the payment of the expenses incurred by the host institution must be kept for all relevant costs and for up to five years after the end of the fellowship.

- ***incurred during the duration of the fellowship***

Only costs generated during the lifetime of the fellowship are eligible.

- ***determined according to the usual accounting and management principles and practices of the host institution identifiable and verifiable***

Costs must be determined according to the applicable accounting rules of the country where the host institution is established and according to the usual accounting and management principles and practices of the host institution. However, this principle is not absolute; it must be considered together with the other eligibility criteria, and therefore could not be invoked in order to deviate from other provisions of the agreement with Regione Umbria.

Example: VAT could be considered as a cost by the accounting of a beneficiary, but this cannot be used to claim it as an eligible cost with a Marie Curie COFUND project, as VAT is not an eligible cost.

This also means that it is not possible to create specific accounting principles for the fellowship project (e.g. a bonus payment for researchers only for the time spent on selected projects).

- *used for the sole purpose of achieving the objectives of the fellowship and its expected results, in a manner consistent with the principles of economy, efficiency and effectiveness*

These costs must be essential for the performance of the fellowship and would not be incurred if the fellowship activities were not implemented. The host institution must be able to justify the resources used to attain the objectives set. The contribution must not be diverted to finance other projects or other activities.

8. Overheads and Management costs

These costs are excluded from the I-MOVE contribution and are not considered eligible costs. Overheads as well as general or financial management costs cannot be claimed under any of the flat rate amounts included in the I-MOVE contribution.

9. Suspension of the project

The host institution shall immediately inform Regione Umbria of any event affecting or delaying the implementation of the project. The host institution can propose to suspend the whole or part of the project if force majeure or exceptional circumstances render its execution excessively difficult. The host institution must inform Regione Umbria without delay of such circumstances, including full justification and information related to the event, as well as an estimation of the date when the work on the project will resume. During the period of suspension, no costs may be charged to the project for carrying out any part of the fellowship activities that have been suspended. Suspension dates are agreed and confirmed in writing by the Executive Office.

10. Financial Audits

Regione Umbria or the Commission/REA Services may, at any time during the implementation of the project and up to five years after the end of the project, arrange for financial audits to be carried out. Such audits may cover financial, systemic and other aspects (such as accounting and management principles) relating to the proper execution of the fellowship.

The host institution shall make available to Regione Umbria all detailed information and data as reasonably requested, with a view to verifying that the fellowship has been properly managed and its activities performed in accordance with the provisions of the agreement and that costs have been charged in compliance with it.

On the basis of the conclusions of the audit, Regione Umbria may take all appropriate measures which it considers necessary, including the issuing of recovery orders regarding all or part of the payments made by it and the application of any applicable sanction.

11. Intellectual property rights, use and dissemination

The scientific reports submitted by the fellows may be discussed by the Executive Office with the Scientific Committee and the fellowship scientific supervisor to identify novel and innovative aspects of the research that could require protection of the arising intellectual property (IP). Where possible, the Executive Office offers to provide the fellows with counseling and legal assistance to facilitate the filing of patents to protect any IP arising from their activities. The IP arising from the fellowship research activities will be assigned to the fellows and their host institution in a fair proportion to represent the creative contribution of the fellow. Agreements made regarding the

ownership of the IP will take into account the EU objective of creating partnerships in Europe and the provisions of The European Charter for Researchers and Code of Conduct for the Recruitment of Researchers. The possible development of spin-off companies will be encouraged and supported by Regione Umbria with specific measures.

Annex I - Scientific report template



**I-MOVE FELLOWSHIP PROGRAMME
SCIENTIFIC REPORT**



I-MOVE SCIENTIFIC REPORT

Project number	
Project acronym:	
Project title:	
Call identifier:	
Fellowship identifier:	
Period covered from:	
Period covered to:	

Fellow

First name:	
Name:	
Email:	
Signature	

Scientific supervisor

First name:	
Name:	
Email:	
Host institution:	
Signature	

Publishable summary

The I-MOVE Executive Office reserves the right to publish the above summary on its web site and any related media.

Please include a summary description of the fellowship objectives, a description of the work performed since the beginning of the fellowship, a description of the main results achieved so far and the expected final results. You should update this publishable summary at the end of each reporting period.

Project objectives for the period

Please provide an overview of the project objectives for the reporting period in question, as included in the I-MOVE proposal.

Work progress and achievements during the period

Please provide a concise overview of the progress of the work in line with the project proposal.

Please provide the following information:

- A summary of progress towards objectives and details for each task;
- Highlight clearly significant results;
- If applicable, explain the reasons for deviations from project proposal and their impact on other tasks;
- If applicable, explain the reasons for failing to achieve critical objectives and/or not being on schedule and explain the impact on other tasks;
- If applicable, propose corrective actions.

Annex II - Final report template



**I-MOVE FELLOWSHIP PROGRAMME
SCIENTIFIC REPORT**



I-MOVE SCIENTIFIC REPORT

Project number	
Project acronym:	
Project title:	
Call identifier:	
Fellowship identifier:	
Period covered from:	
Period covered to:	

Fellow

First name:	
Name:	
Email:	
Signature	

Scientific supervisor

First name:	
Name:	
Email:	
Host institution:	
Signature	

Final summary

This should be a standalone document.

The I-MOVE Executive Office reserves the right to publish the above summary on its web site and any related media.

This is a comprehensive summary of results, conclusions and the socio-economic impacts of the fellowship activities. It should describe the work carried out to achieve the research objectives; the main results and conclusions.

Project objectives for the period

Please provide an overview of the project objectives for the reporting period in question, as included in the I-MOVE proposal. Please include a summary of the recommendations from the previous reviews (if any) and indicate how these have been taken into account.

Work progress and achievements during the period

Please provide a concise overview of the progress of the work in line with the I-MOVE proposal.

Please provide the following information:

- A summary of progress towards objectives and details for each task;
- Highlight clearly significant results;
- If applicable, explain the reasons for deviations from project proposal and their impact on other tasks;
- If applicable, explain the reasons for failing to achieve critical objectives and/or not being on schedule and explain the impact on other tasks;
- If applicable, propose corrective actions.

Annex III - Financial statement template

This is an example, the real financial statement is to be filled in electronically by the legal representative



I-MOVE Fellowship Programme - PCOFUND-GA-2010-267332 (Marie Curie)

Financial statement			
Call identifier		Fellowship identifier	
Project Acronym			
Period from			
to			
Fellow name		Scientific supervisor	
Host institution			

1. Declaration of eligible costs (in €)

	Category			Total
	Monthly living allowance	Monthly mobility allowance	Research cost contribution	A+B+C
Eligible costs				
Total contribution for the period				

2. Declaration of honour

We declare on our honour that:

- the costs declared above are directly related to the resources used to attain the objectives of the fellowship and fall within the definition of eligible costs specified in the Financial and Management Guidelines;
- there is full support documentation to justify the information hereby declared.

Host institution stamp	Authorized person to sign this financial statement
	Position in the organisation
	Date and signature

Annex IV –Example of timesheet

This template represents an example of timesheets only. Host institutions are free to use their own templates.

Person : **Prof. W.**

Number of hours envisaged i.e. according to the employment contract: **20 hours/week**

2008 **January**

Indicate the time in hours		Only the yellow cells are writeable																														Total
Date	1	2	3	4	5	6	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
Day	Sun	Mo	Tue	Wed	Thu	Fri	Sat	Sun	Mo	Tue	Wed	Thu	Fri	Sat	Sun	Mo	Tue	Wed	Thu	Fri	Sat	Sun	Mo	Tue	Wed	Thu	Fri	Sat	Sun	Mo		
EU-Projects																																
R&D Activities																																
Project x			3	4	7	8							3,5			3	2	8	9	4										7	58,5	
Project y			5	5			5,5																									15,5
Project z																																0
Total RTD	0	8	9	7	8	5,5	0	0	0	0	0	0	3,5	0	0	3	2	8	9	4	0	0	0	0	0	0	0	0	0	7	74	
Demonstration																																
Project x																															0	
Project y																																0
Project z																																0
Total Demonstration	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Management																																
Project x												8	3,5				5			1											17,5	
Project y																																0
Project z																																0
Total Management	0	0	0	0	0	0	0	0	0	0	0	8	3,5	0	0	0	5	0	0	1	0	0	0	0	0	0	0	0	0	0	17,5	
Other Activities																																
Project x							3									5															8	
Project y																																0
Project z																																0
Total Other	0	0	0	0	0	0	3	0	0	0	0	0	0	0	0	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	8	
Internal and National Projects																																
Teaching						2,5										6	1			3											12,5	
B																																0
C																																0
Total	0	0	0	0	0	2,5	0	0	0	0	0	0	0	0	0	6	1	0	0	3	0	0	0	0	0	0	0	0	0	0	12,5	
Absences																																
Annual Leave																								8	8	8	8					32
Special Leave						0																										0
Illness									8	8	8																					24
Total Absences	0	0	0	0	0	0	0	0	8	8	8	0	0	0	0	0	0	0	0	0	0	0	0	8	8	8	8	0	0	0	56	
Total productive hours	0	8	9	7	8	8	3	0	0	0	0	8	7	0	5	9	8	8	9	8	0	0	0	0	0	0	0	0	0	7	112	
Total hours																															168	

Signed:

Approved:

Productive hours per project:	Project x	84
	Project y	15,5
	Project z	0