



Deliverable 1.1 Technical and Financial Policy

JA OriON – Grant Agreement Number 101127673



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1. EXECUTIVE SUMMARY

This document serves as a comprehensive guide for all Beneficiaries, Affiliated Entities and Associated Partners involved in the OriON Joint Action. It aims to offer a clear, concise, and accessible overview of the key aspects of OriON Joint Action management. Functioning as a centralized resource, it outlines the strategies and tools employed to fulfil the objectives outlined in the Grant Agreement.

Included in this document are detailed definitions of:

- Joint Action Management and Meeting Structure,
- Joint Action Communications Structure, and
- Joint Action Reporting and Financial Management Structure.



2. INTRODUCTION

2.1. What is Joint Action?

Joint actions are activities carried out by the European Union and one or more Member States or by the EU and the Competent Authorities of other countries participating in the Health Programme together.

Member States/other countries participating in the Health Programme, which wish to participate in joint actions declare this intention to the Commission. Only organizations established in Member States/other countries participating in the Health Programme, which have made this declaration can apply for participation in joint actions.

In OriON, the EC contributes 80% of the financial contribution for the activities carried out by the Joint Action due to exceptional utility.

2.2. Presentation of the Joint Action

JA OriON is a Joint Action on Contribution to the Cancer Inequalities Registry to Monitor National Cancer Control Policies.

The OriON Joint Action is proposed for funding in response to the flagship No 9 of the Europe's Beating Cancer Plan (EBCP), which defines that the EC will establish a Cancer Inequalities Registry to identify trends, disparities and inequalities in cancer prevention and care between and within European Member States (MS) and regions. Through the newly established European Cancer Inequalities Registry, a consolidated view of the national cancer control landscape across the EU and resulting inequalities will assist in targeting investments and interventions at Union, national and regional level to address trends, disparities and inequalities between MS and regions. The expected impact will be a reduction in measurable disparities in cancer prevention and care across the EU.

The OriON JA will have three general objectives:

- Monitoring of EBCP uptake and implementation in European MS,
- Piloting of the EBCP Monitoring & Evaluation framework,
- Maximizing the impact of the EBCP generated knowledge and evidence.

And two specific objectives:

- To support the monitoring and analysis of the implementation of EBCP,
- To carry out an analysis of the state-of-play of National Cancer Control Programmes with a special focus on the inequalities.

The primary target group of the OriON JA are policy makers from MS and their representatives, and the secondary target group will consist of EU organizations, experts, patient advocates and representatives as well as patients from across Europe. Citizens and patients from all European countries will benefit from the OriON JA because together with the Cancer Inequalities Registry, the JA will contribute to reducing measurable disparities in cancer prevention and care across the EU.



3. STRUCTURE OF THE JOINT ACTION

Work within the JA is organized in 5 Work Packages, three horizontal and two core WPs (Sustainability and implementation – support to the monitoring and analysis of the implementation of EBCP & Analysis of the developments in NCCPs).

Each Work Package is led by a specific institution; a Work Package Leader is the specific individual responsible for the Work Package. Each Work Package Leader is responsible for organising the work in their field and communicating Work Package related information to their Associated Partners.

What is a Work Package?

A work package is a group of related tasks within a project. Because they look like projects themselves, they are often thought of as sub-projects within a larger project. Work packages can be the smallest unit of work that a project can be broken down.



4. TABLE OF ORION WORK PACKAGES

| No. | Title | Description | Deliverables | WP Leaders |
|-------------------|---|--|--|--|
| HORIZONTAL | | | | |
| 1 | Coordination | Actions undertaken to manage the Joint Action and to make sure that it is implemented as planned. | D1.1 – Technical and Financial Policy | National Institute of Public Health Slovenia (<i>Tit Albreht</i>) orion@nijz.si |
| 2 | Dissemination | Actions undertaken to ensure that the results and deliverables of the Joint Action will be promoted to all of the identified target groups. | D2.1 – Dissemination and Communication Plan D2.2 – WP 2 Interim report D2.3 – WP 2 Final Report D2.4 – Project Website and leaflet | Ilektroniki Diaktyvernisi Koinonikisasfalis Ae (<i>Sofia Terzi</i>) s.terzi@idika.gr |
| 3 | Evaluation | Actions undertaken to verify if the Joint Action is being implemented as planned and reaches the objectives. | D3.1 – Evaluation strategy D3.2 – Interim Evaluation report D3.3 – Final Evaluation report | Croatian Institute of Public Health (<i>Mario Šekerija</i>) mario.sekerija@hzjz.hr orion.evaluation@hzjz.hr |
| CORE | | | | |
| 4 | Sustainability and implementation – support to the monitoring and analysis of the implementation of EBCP | Actions undertaken to support the monitoring and analysis of the implementation of EBCP, with the aim to provide sustainability of the recommended policy actions. | D4.1 – EBCP Monitoring and Evaluation framework D4.2 – Equity monitoring tool D4.3 – Sustainability plan 2025-2030 for EBCP Knowledge management | Sciensano (<i>Marc Van den Bulcke</i>) marc.vandenbulcke@sciensano.be |
| 5 | Analysis of the developments in NCCPs | Actions undertaken for analysis of the developments in NCCPs. | D5.1 – Analysis of NCCPs D5.2 – Policy Recommendations | National Institute of Public Health Slovenia (<i>Marjetka Jelenc</i>) orion@nijz.si |



5. ROLES AND RESPONSIBILITIES

A Joint Action distinguishes between different types of partners: Partners (Competent Authorities/Beneficiaries plus Affiliated Entities) and Associated Partners (previously Collaborating Partners). The Coordinator of the Joint Action is the National Institute of Public Health Slovenia (NIJZ).

The OriON Joint Action is guided by the principles of independence and impartiality in order to provide an impartial and objective implementation of the Joint Action required by the Grant Agreement (Article 12).

Within the OriON JA there is an obligation to avoid any conflict of interests with the “industry of health”, which should be understood as:

- a) companies producing, marketing health products intended for humans, or providing services associated with these products;
- b) companies providing services, producing or marketing physical medical equipment (sequencer, imaging, etc.) or intangible medical equipment (prescription assistance software);
- c) organizations whose capital is owned by a majority by the companies referred to in points (a) and (b) above or, in the absence of capital, organizations in which the majority of the votes in its deliberative body is held by the companies referred to in points (a) and (b) above (foundation of a laboratory, etc. ...).

As a general rule working meetings of Work Packages involve the participation of Partners (Competent Authorities and Affiliated Entities), Associated Partners and Subcontractors who are members of the Work Package. Representatives of external stakeholders may participate in specifically designated meetings of each Work Package and the OriON Stakeholder Forum.

Coordinator

The Coordinator is the organization that takes charge of the Joint Action and represents the partners in all contacts with HaDEA (European Health and Digital Executive Agency) during the negotiation and implementation of the Joint Action. The Coordinator signs the Grant Agreement on behalf of the Partners. The Coordinator acts as a liaison with HaDEA and the European Commission.

The Coordinator in the OriON Joint Action is the National Institute of Public Health Slovenia (NIJZ – *Nacionalni inštitut za javno zdravje*).

Beneficiary

A Beneficiary – Competent Authority also has a contractual relationship with HaDEA and appears on the Grant Agreement, even though mandating the Coordinator to sign it. A Beneficiary participates in the Joint Action on the same basis as the Coordinator. However, as a rule, contacts with HaDEA will be executed via the Coordinator, and the EU co-funding of the Beneficiaries' eligible expenditure will be transferred via the Coordinator.



Affiliated Entities

Affiliated Entities are linked institutions to the Beneficiaries, which are part of the Consortium and have their own budget. However, all communication, reporting and transfer of funds goes via the Competent Authority. Affiliated Entities can attend the kick-off meeting, WP meetings (as planned in the budget) and final conference.

Associated Partner

Entities which participate in the action, but without the right to charge costs or claim contributions.

There are several meeting structures in place for the OriON Joint Action. These are the following:

5.1. Project Management Team

The Project Management Team (PMT) is an internal working group of administrative, financial and scientific support within NIJZ, who deals with operative and day-to-day issues of the Joint Action. The team will be comprised of the Project Manager, Scientific Coordinator, Senior Researcher, Financial Officer and Secretariat and researchers.

This team will take care of daily correspondence via the dedicated e-mail address for OriON Joint Action (orion@nijz.si), organize events that deal with coordination and project management and coordinate between Work Packages and liaise with HaDEA.

The team will meet at least once per week, where they divide tasks and provide strategic orientation for various open issues to be resolved.

At NIJZ, the specific individuals responsible are:

Dr. Tit Albreht, Scientific Coordinator

Strategic Manager for the Joint Action, deals with specific content-related issues, facilitates expert exchange between WPs, provides strategic guidance for all WPs and acts as liaison for external stakeholder groups, ensuring that the Joint Action meets its objectives and delivers the required outputs.

Tina Lipušček, Project Manager

Ensures the actual implementation of the Joint Action is in accordance with the agreement between HaDEA and the Coordination Work Package, in charge of compiling reports and deliverable quality.

Dr. Marjetka Jelenc, Senior Researcher

Work Package 5 Leader.

Marjeta Kuhar, Senior Researcher

Involved mainly in Work Package 5.

Nataša Voje and Sanja Voje, Financial Officer

Responsible for tracking of financial expenditure and financial reports, addressing any finance-related issues of the Associated Partners.

Polona Kamenšek and Karmen Hribar, Secretariat

Responsible for day-to-day management of the Joint Action, in charge of monitoring deliverables and milestones. Responsible for event organisation, administrative and technical issues.

All e-mail communication to this team should be sent to: orion@nijz.si



5.2. Joint Action Steering Committee

The Steering Committee (SC) is the main oversight committee of the Joint Action. The objective of the SC is to monitor the overall progress of the JA and accept action plans on specific issues, where needed.

The SC will be comprised of the WP Leaders, PMT, representatives of the European Commission and other invited experts, if necessary. **The SC will meet at least four times** over the course of the JA and may meet more often virtually.

The OriON partners shall endeavour to settle their disputes amicably. A dispute between any partners will be brought to attention of the Steering Committee (SC), which will act as a mediator and propose solutions to be agreed by the partners. The Coordinator will mediate disputes between SC members.

Who is a member of the OriON Steering Committee?

- Project Management Team;
- all Work Package Leaders;
- representatives of the European Commission (DG SANTE, HaDEA, JRC) and
- other invited experts, if necessary.

5.3. General Assembly (Joint Action meetings)

Plenary meetings consisting of representatives of all Partners and the PMT. The meetings will be held to discuss progress on JA objectives with the entire consortium. Workshops on financial reporting will also be part of specific meetings prior to the submission of the interim and final reports.

Two online plenary meetings will be held over the course of the JA to discuss intermediate JA deliverables.

5.4. OriON Stakeholder Forum (SF)

The Stakeholder Forum is a meeting body that has been included in the JA meeting structure due to a recognized need for synergy and cooperation with other such initiatives.

Two stakeholder forum events will be organized to disseminate the results of the project – one online webinar to bring together key target audiences and one in person Stakeholder Forum in Brussels for key stakeholders at EU level.

6. REPORTING

6.1. Continuous reporting

The Coordinator must continuously report on the progress of the action (e.g. deliverables, milestones, outputs/outcomes, critical risks, indicators, etc.), in the Funding and Tenders Portal (Continuous Reporting tool). WP Leader needs to inform the Coordinator well in advance (one month before the deadline) in case there is a delay in the completion of the milestones or deliverables.



6.2. Periodic reporting

Technical and financial reporting will take place twice in two years, as there are two technical and financial reports that needs to be submitted to HaDEA. Detailed instructions on financial reporting and payment schedule are documented in OriON JA Financial policy.

Reports submitted to HaDEA:

- RP 1 – Periodic Technical and Financial Report M 1 – 12
- RP 2 – Final Technical and Financial Report M 13 – 24

The Project Management Team will compile a template for each Work Package reporting. Upon the end of the reporting period, the Project Management Team will send each Work Package Leader their template. It is the responsibility of the Work Package Leader to communicate with their Partners and compile the report and send their full Work Package report with deliverables to the Project Management Team within the agreed upon deadline.

The Project Management Team will hold regular communication with Work Package Leaders on the status of their milestones, deliverables and objectives.

Financial reporting is done separately by Beneficiaries for their own organization and is covered in the separate OriON Financial Policy.

6.3. GANTT Chart

A GANTT chart was created by the Project Management Team (please see Annex 1). Work Package Leaders will be asked to provide input and data for the activities of their Work Package. The GANTT chart will be updated monthly by the Project Management Team and Work Package Leaders.

The GANTT chart will help the Project Management Team and other Work Packages track the progress of the various activities, deliverables and milestones, making it easier to disseminate deliverables and stay on track for deadlines.



6.4. Communication

Work Package 2 Dissemination Team and the Project Management Team will work together to ensure adequate internal and external communication.

Please follow these guidelines when designing any project-related material intended for publication. These requirements also apply to the project deliverables.

VISIBILITY OF EU FUNDING

OriON Joint Action is co-funded from the EU4Health Programme, and contributes to the goals of Europe's Beating Cancer Plan.

COMMUNICATION MATERIALS

Projects co-funded by EU programmes, including the EU4Health Programme, are required to carry out communication and dissemination activities to promote the funded actions and their results. These activities are governed by Article 17 of the Grant Agreement, and by the specific rules set out in its Annex 5.

Article 17 describes the requirements related to visibility of EU funding (logo and co-funding statement) and disclaimer for the opinions expressed in the communication materials. Communication activities of the Beneficiaries related to the action dissemination activities and any infrastructure, equipment, vehicles, supplies or major result funded by the grant must acknowledge EU support and **display the European flag (emblem) and funding statement** (translated into local languages, where appropriate):



It must include the following disclaimer (translated into local languages where appropriate):

“Funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or HaDEA. Neither the European Union nor the granting authority can be held responsible for them.”

OriON logo and sign:



6.5. Events

Please inform Coordination Team and Dissemination Team one month in advance of any planned project-related public event or an event with media visibility. We will then inform representatives of the European Commission about this, so that they will be able to promote OriON events via the official channels of DG SANTE and the HaDEA agency.

You may also benefit from the presence of DG SANTE representatives (commissioner, director-general, directors or policy officers), if suitable and arranged sufficiently in advance.

It is very important that the Project Management Team and the Dissemination Team have an overview of the exposure OriON is receiving.

We kindly request that all press related OriON matters are communicated to orion@nijz.si and s.terzi@idika.gr, so that there is a central archive of material, which has been circulated about OriON JA.

What counts as 'press material' and should be sent to the Project Management/Dissemination Team?

This includes but is not limited to:

- newsletters of your organisation;
- news articles on websites;
- journal articles; and
- presentations at conferences, etc.
- all materials in all local languages, not just English!

6.6. Data Management

At the National Institute of Public Health (hereinafter: NIJZ), we are aware of our responsibility to handle personal data and therefore we process, use, manage, maintain, store and control all personal data in accordance with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation – GDPR), and the Personal Data Protection Act (ZVOP-2), and other relevant legislation and internal acts and policies adopted at NIJZ.

The purpose of the personal data protection policy is to provide the data subject with information on how and which personal data are processed by the NIJZ as the controller.



**NOTICE TO INDIVIDUALS ON THE PROTECTION OF PERSONAL DATA
UNDER THE GENERAL DATA PROTECTION REGULATION (GDPR) WITH
REGARD TO THE PROCESSING OF PERSONAL DATA**

***NOTICE TO INDIVIDUALS UNDER THE GENERAL PROVISIONS
REGARDING THE PROCESSING OF PERSONAL DATA OF THE ORION
JOINT ACTION***

| | |
|---|---|
| Holder of the personal data collection | NATIONAL INSTITUTE OF PUBLIC HEALTH (NIJZ) Trubarjeva cesta 2, 1000 LJUBLJANA Telephone: + 386 1 2441 400 e-mail: info@nijz.si |
| Contact details of the Data Protection Officer | e-mail: vop@nijz.si |
| Purpose of personal data processing | Personal data will be processed for the purposes of the OriON Joint Action |
| Legal basis for personal data processing | Processing based on consent. We may process your personal data where you have given your explicit consent to do so and you have the right to withdraw your consent at any time. |
| Justification of legitimate interests¹ | |
| Types of personal data | Name, surname, institution, work position, e-mail, work phone |
| Users or categories of personal data users² | Personal data will not be disclosed to third parties |
| Information on personal data transfers to a third country or an international organisation | Personal data information will not be transferred to a third country or international organisation |
| Retention period of personal data | 5 years after the end of the OriON project |
| Information on the right to withdraw consent where processing is based on consent | You may withdraw your consent, request access, rectification, restriction of processing, erasure or object at any time by sending an e-mail to orion@nijz.si |
| Information on the existence of individual rights | You have the following rights regarding the processing of your personal data, which are described below: a) Access to personal data b) Rectification of personal data c) Restriction of the processing of personal data d) Deletion of personal data g) Objection to the processing of personal data The data subject may exercise his or her rights under this point by contacting the Data Protection Officer, who can be contacted at the e-mail address indicated in one of the sections above. |
| Information on the existence of automated decision-making, including profiling | There will be no automated collection. |
| Information on the right to lodge a complaint with the supervisory authority | You can lodge a complaint with the Information Commissioner (address: Dunajska 22, 1000 Ljubljana; e-mail: gp.ip(at)ip-rs.si) |

¹ Point (f) of Article 6(1) of the General Regulation.

² Point (9) of Article 4 of the General Regulation.



7. BUDGET

OriON JA budget breakdown

| ESTIMATED ELIGIBLE COSTS | Total budget per category (€) |
|--|-------------------------------|
| Direct Eligible cost | |
| A. Staff cost | 940.168,00 |
| B. Subcontracting | 60.000,00 |
| C. Other Direct costs | 168.056,00 |
| C1. Travel costs | 78.742,00 |
| C2. Equipment | 1.560,00 |
| C3. Other goods & services | 87.754,00 |
| Total Direct Eligible Cost | 1.168.224,00 |
| Indirect Eligible cost | |
| D. Overheads ((A+B+C)*7%) | 81.775,68 |
| TOTAL ELIGIBLE COSTS (100%) | 1.249.999,68 |
| Maximum Grant Amount (EC funding = 80%) | 999.999,75 |
| Own contribution (20%) | 249.999,93 |

EXCEPTIONAL UTILITY

Table 1 Calculation of the estimated total budget

7.1. Budget Information

The estimated budget for OriON Joint Action (JA) is set out in Annex 1 and 2 to Part B of the Grant Agreement (GA), and contains the estimated eligible costs (direct and indirect) and forms of costs for competent authorities (CA) and affiliated entities (AE).

The budget for total estimated eligible costs is 1.249.999,68 €.

Maximum grant amount (EU funding) is 999.999,75 €. The grant reimburses 80 % of total eligible costs (actual and flat costs). For OriON JA an 80 % of EC funding is granted due to exceptional utility.

7.2. Budget transfers and amendments

All changes of Annex 1 and Annex 2 of the Grant Agreement have to be communicated with the Project Management Team (PMT) in order to amend internal documents for our reference and to send requests to HaDEA for their approval of proposed changes, if needed. Project management team will in all such cases act as a liaison between the beneficiaries of the consortium and HaDEA.

Potential changes of Annex 1 and 2 of the Grant Agreement are:

A. Transfer of amounts between cost categories and/or forms of costs within the same beneficiary:

- Beneficiary wishing to transfer amounts (from Annex 2 of the Grant Agreement) between cost categories and/or forms of costs must inform the coordinator in writing, specifying their request;
- Additional use of subcontracting if the JA is under way shall be subject to prior simplified approval by HaDEA or even an amendment of the Grant Agreement. To a small extent, the beneficiary can transfer part of its budget from one cost



category to subcontracting category in case there is a justified reason, but this action needs prior approval of HaDEA as well.

B. Changes that entail HaDEA's approval:

- Change of tool or method for same outcome as is planned in technical annex;
- The procedure for transfers of amounts and tasks between beneficiaries.

The procedure for transfers of amounts (from Annex 2 of the Grant Agreement) and tasks **between beneficiaries** is as follows: the beneficiary wishing to transfer amounts and tasks to another beneficiary must provide written notification to the coordinator specifying their proposal for re-location of budget. This action needs approval of HaDEA.

C. Budget changes that entail an amendment of the Grant Agreement:

- Major changes in methods and outcomes planned in the GA;
- Changes to the budget category for volunteers (if applicable);
- Beneficiary's termination of its participation and leaving the consortium;
- New beneficiary joining the project consortium;
- Affiliated entity being added by any of the beneficiaries;
- Change / extension of duration;
- Change of Annex 1 Part A – description of the action (without changing the scope of the action);
- Addition of new subcontracting item;
- Change of reporting scheme.

HaDEA may approve subcontracts not set in Annex 1 and 2 without amendment of the Grant Agreement if:

- they are specifically justified in the periodic technical report;
- do not entail changes of the Grant Agreement, which would call into question the decision awarding the Grant or breach the principle of equal treatment of applicants.



8. FINANCIAL RULES AND COSTS STRUCTURE

Final Grant Amount depends on the actual extent to which the JA is implemented and is calculated by HaDEA when the payment of the balance is made, evaluating following steps:

Step 1 – Calculation of the total accepted EU contribution

Step 2 – Limit to the maximum grant amount

Step 3 – Reduction due to the non-profit rule

Step 4 – Reduction due to substantial errors, irregularities, fraud or serious breach of obligations.

General Principles of the JA:

- **Co-financing rule:** external co-financing from a source other than EC funds is required (own resources or financial contributions from third parties, the JA income, generated by the JA);
- **No-profit rule:** the grant may not have the purpose or effect of producing a profit for the beneficiary;
- **No-retroactivity rule:** only costs incurred after the starting date stipulated in the grant agreement can be co-funded;
- **No-cumulative rule:** only one grant can be awarded for a specific action carried out by a given beneficiary.

8.1. Eligible costs

Eligible costs are divided into direct costs and indirect costs or overheads. There are three main categories of eligible direct costs.

Direct Costs

- A. Personnel costs
- B. Subcontracting
- C. Other Direct costs
 - C1 Travel costs and Subsistence allowance:
 - Travel costs
 - Subsistence allowances
 - C2 Equipment
 - C3 Other goods and services

Indirect Costs

- D. Overheads - flat rate of 7% of total direct costs.

Conditions for direct costs to be eligible:

- Must be actually **incurred by the beneficiary / affiliated entity**;
- **Incurred in the period of the JA** (exception of costs relating to the request for payment of the balance and the corresponding supporting documents and with an exception of costs relating to the submission of the periodic report for the last reporting period and the final report);



- Are indicated **in the estimated budget**;
- **Incurred in connection with the JA** and are necessary for its implementation;
- Are **identifiable and verifiable** and are in particular recorded in the beneficiary's accounts and determined according to the applicable accounting standards of the country where the beneficiary is established and with the usual cost accounting practices of the beneficiary;
- **Comply with the requirements of applicable national law on taxes, labour and social security**;
- Are **reasonable, justified, and comply with the requirements of sound financial management**, in particular regarding economy and efficiency.

Conditions for indirect costs to be eligible:

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

8.1.1. Direct costs

8.1.1.1. A Personnel costs

Personnel costs are costs incurred by the organization in indirect relationship to the time spent by its staff working for the JA:

- **A1. Costs for employees:** personnel working under an employment contract or equivalent appointing act with one of the beneficiaries;
- **A2. & A3. Costs for natural persons under direct contract and seconded persons by a third party** are eligible personnel costs if they are assigned to the action, fulfil the general eligibility conditions, work under conditions similar to those of an employee; the result of the work belongs to the beneficiary.

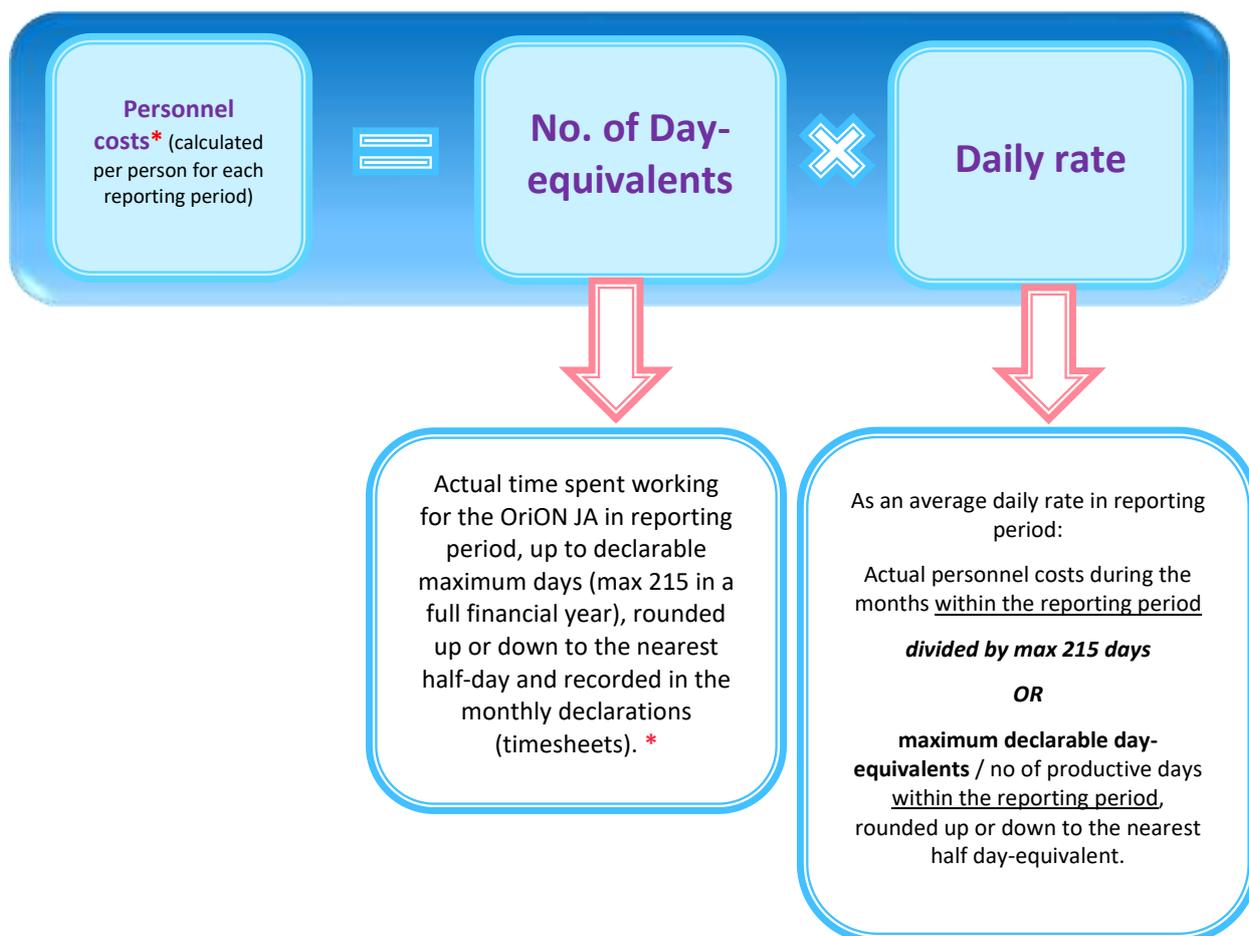
A1. Costs for employees - elements of personnel costs:

- Costs claimed: salary + social security contributions + taxes;
- Any other costs included in the remuneration based on national law or employment contracts (supplementary payments if in accordance with AGA);
- Additional remuneration, if it is part of beneficiary's usual practices and arrive from national law or the employment contract (or equivalent appointing act).



For the Final report to the EC we will have to use the calculation of personnel costs based on the number of days working for the project and daily rate in accordance with the following method and in accordance with AGA document and GA Article 6.2:





* *Horizontal ceiling: to avoid double-funding of personnel costs, the actual number of days declared across EU and Euratom grants cannot be higher than 215 per calendar year per person.*

No. of Day-equivalents:

The sum of the day-equivalents actually worked for the action, rounded to the nearest half-day, and recorded in the monthly timesheets and your internal work-registration systems.

Maximum declarable day-equivalents:

To calculate the daily rate within the reporting period, you first need to determine the maximum declarable day–equivalents in this same reporting period. ***Since you may not declare more than 100% of your personnel cost, the number of declarable day-equivalents in each reporting period is capped.*** The maximum declarable day-equivalents for each reporting period are calculated as follows:



$$\{(215 / 12)$$

multiplied by

the number of months [during which the person is employed] within the reporting period)

multiplied by

the working time factor [e.g. 1 for full-time, 0.5 for 50% part time etc.]}

or

actual productive days, declarable within your work registration systems per person.

Important: For this calculation you should use the number of months/productive days, during which the person was employed and received a salary for all the work done, not just hours worked for this project.

The number of months used for the calculation either equates the length of the reporting period, or the length of employment of the person during this reporting period, if the latter is shorter (e.g. the person is newly hired or no longer employed at any point during the reporting period).

You should round the number up or down to the **nearest half day-equivalent** as follows (you will be reporting 1, 1.5, 2, 2.5 days ...):

Example:

| | |
|------------------------------|--------------|
| 268, 75 days – rounding up | = 269 days |
| 268, 65 days – rounding down | = 268,5 days |
| 268, 30 days – rounding up | = 268,5 days |
| 268, 25 days – rounding up | = 268,5 days |
| 268, 24 days – rounding down | = 268 days |

Daily rate:

You have to calculate a daily rate per person for the reporting period. Many actions have a reporting period not aligned with the calendar year, or part-time work etc. For calculating breakdown of the annual personnel cost with a daily rate for any possible situation, you should use the following formula:

$$\{\text{actual personnel costs – gross gross salary - during the months within the reporting period}\}$$

divided by

$$\{\text{maximum declarable day-equivalents as referenced above}\}$$

Example:

After taking into account all eligible elements (salary plus social contribution and taxes etc.) you recorded in your accounts a total eligible cost of EUR 15 000 personnel cost for working 6 months part-time on the action and EUR 60 000 for 12 months full-time. The daily rate for the person is calculated by dividing the personnel cost for the 18 months within the reporting period with the maximum declarable day equivalents, i.e. EUR 75 000 divided by 269 = EUR 278.81 daily rate.

The actual personnel costs for the person are those eligible cost recorded in accordance with your usual cost accounting practice in your (statutory) accounts until the end of the reporting period for which you are calculating the daily rate.

Important: if you record the time effort in hours rather than days (also applicable for the internal interim financial reports to the coordinator), you should divide the number of hours worked by



the person on the action during the reporting period by the number of hours of a day-equivalent. The resulting figure must be rounded up or down to the nearest half-day (for example: 17,79 = 18 days; 17,64 = 17,5 days).

To calculate daily rate in this case, you multiply the hourly rates by 8 or by the number of hours of a day-equivalent in your organization (7.5h/7.0h, etc.).

For internal interim financial reports to the coordinator via 4PM Platform, it will be requested to report the number of hours and hourly rates. Instead of number of day-equivalent please calculate number of productive hours and instead of daily rate, please calculate hourly rates.

If the beneficiary uses **average personnel costs** (unit cost according to usual cost accounting practices), the personnel costs must fulfil the general eligibility conditions for such unit costs and the daily rate must be calculated:

- Using the actual personnel costs recorded in the beneficiary's accounts and excluding any costs which are ineligible or already included in other budget categories; the actual personnel costs may be adjusted on the basis of budgeted or estimated elements, if they are relevant for calculating the personnel costs, reasonable and correspond to objective and verifiable information;
- According to usual cost accounting practices which are applied in a consistent manner, based on objective criteria, regardless of the source of funding.

The number of day-equivalents declared for a person must be identifiable and verifiable.

A2. & A3. Costs for natural persons under direct contract and seconded persons by a third party must be calculated on the basis of a rate which corresponds to the costs actually incurred for the direct contract or secondment and must not be significantly different from those for personnel performing similar tasks under an employment contract with the beneficiary.

General principles of Personnel costs:

The beneficiaries must keep records for the number of days, worked for the JA, declared in financial reports. The time records (timesheets) must be in writing, approved, dated and signed by the persons working on the JA and their supervisors.

Documentation for financial reporting:

- Reporting of work effort in hours/days – time worked for the beneficiary under the action must be supported by declarations signed monthly by the person and their supervisor (in the form of **timesheets**);
- Calculation of hourly/daily rates in accordance with GA Article 6.2.

For more cases of calculating daily rates and personnel costs for any other type of employment, please check AGA document (see Article 6 for references).

8.1.1.2. B Subcontracting costs

"Subcontracting costs" refer to the implementation of specific tasks being the part of the JA as described in Annex 1, Part B of the Grant Agreement, by a third party to which a procurement



contract has been awarded. These costs are eligible if the conditions laid down in the Grant Agreement, articles referring to subcontracting, are met.

Rules on subcontracting:

- The subcontracting activities have to be planned in Annex 1 and Annex 2 or agreed to by HaDEA at a later stage and may cover only limited part of the JA;
- Must ensure best value for money **or** the lowest price (beneficiaries may in principle freely choose between best value for money and lowest price, if this is also in accordance with internal rules of each beneficiary) and avoid any conflict of interests;
- The subcontracting supporting documents are accounting documents, prepared in accordance with national accounting law;
- HaDEA may also approve subcontracts or costs at later stage of the JA, without an amendment, if such costs are specifically justified in the periodic technical report and they do not entail changes to the Grant Agreement, which would call into question the decision awarding the grant or breach the principle of equal treatment of applicants;
- The beneficiaries must ensure that HaDEA, EC, ECA and OLAF can exercise their rights to carry out checks, reviews and audits;
- Subcontracted tasks have to be clearly set out in the GA, completed and invoices issued within the reporting period;
- Must be in line with beneficiary's national public procurement procedures, steps for selection should be available for auditing (collection of bids/competitive tenders, evaluation, contract, invoicing).

Important: Consultants, self-employed and experts paid on the invoice should be declared under Subcontracting. They are fully paid by the beneficiaries based on an invoice and shall be considered as a subcontracting cost and not as a staff cost.

A competitive selection of subcontractors should be the default approach since it is the safest way to ensure no conflict of interest, best value for money or lowest price through direct comparisons between offers. However, subcontracting does NOT necessarily require competitive selection procedures to be eligible. If a beneficiary did not request several offers, it must be able to prove compliance with best value for money, lowest price (and no conflict of interest) or elements of uniqueness/exception in case of a check, review, audit or investigation.

Potential travel and subsistence allowances costs of the subcontractor should be included in the subcontract agreement; this means that subcontractors cannot be reimbursed for travel costs to OriON events in addition to funds provided by the contract.

Elements of Subcontracting Agreement/ Subcontract:

- Full name of the JA and Grant Agreement number;
- Details of a beneficiary and of a subcontractor;
- Detailed description of the activities, which will be undertaken by the subcontractor in accordance with the GA;
- Exact duration of the subcontract, which has to be limited to the duration of the Joint Action;
- Subcontracted amount (including duties, taxes and charges such as non-deductible or non-refundable VAT, **travel & subsistence costs** for potential in-person meetings of the subcontractor).

Documentation for financial reporting:

- Invoices issued within the reporting period;
- Signed contract;
- Documents of procedures applied must be available.

8.1.1.3. C Other direct costs:

Other direct costs must be recorded under a fixed asset account in the beneficiary's accounting records in compliance with international accounting standards and the beneficiary's usual cost accounting practices. All direct costs must incur during the Action duration.

C1. Travel, accommodation and subsistence costs

This cost category explains all costs which will be reimbursed by EC (personnel, collaborating partners, speakers, invited experts, conference participants, ...) for all the events/meetings planned in the estimated budget (Consortium and Joint Action meetings, Steering Committees, Stakeholder forums, dissemination events, conferences, trainings, workshops, work package meetings, coordination visits to other beneficiaries, etc.).

- Travel, accommodation and subsistence costs can be reported as:
 - Costs for team members, associated partners, speakers, invited experts, conference participants if it was planned in the estimated budget;
 - Reimbursement of travel costs for employees of any other beneficiary of this JA are not an eligible cost (important for the beneficiaries who will contribute to some WPs as observers).

Purchased flight tickets, hotel accommodation and other costs should always be in line with the beneficiary's usual practices.

Travel to non-EU country outside the partnership has to be approved by HaDEA in advance of the event.

TRAVEL, ACCOMMODATION and SUBSISTENCE ALLOWANCES must be reported as unit costs, in accordance with the method set out in Annex 2a of the Grant Agreement, covered by Commission Decision C(2023) 4928 final. For unit costs and conditions of eligibility of reporting unit costs, please see Appendix 2.



C1.a Travel Costs

According to EC rules, travel expenses should be reported as unit costs, under four possible sections:

I. Amounts for return air, rail and combined air/rail journey

| Distance band (in km)² | Amount per return trip in EUR |
|--|--|
| 400-600 | 245 |
| 601-800 | 261 |
| 801-1200 | 276 |
| 1201-1600 | 288 |
| 1601-2000 | 369 |
| 2001-2500 | 429 |
| 2501-3500 | 541 |
| 3501-4500 | 659 |
| 4501-6000 | 796 |
| 6001-7500 | 900 |
| 7501-10000 | 1 201 |
| 10001-max | 1 376 |

In order to define which unit costs in € per return trip by air (≥ 400 km) or for combined air and rail journey, first calculate the distance band, using either the **rail or flight calculator** at the following website: https://ec.europa.eu/info/calculate-unit-costs-eligible-travel-costs_en. The calculation of the distance should be made on the basis of the 1-way distance between the points.

All unit costs are an amount to cover a return trip. The start and the end point will normally be the place of employment of the person travelling. To check the distance of travel to/from places more than 400 km from a primary airport, you should use the primary airports list (see Appendix no. 3).

Example of return trip, which involves 3 journeys: Madrid – Brussels – Berlin – Madrid (when this is necessary for the implementation of the Action) – the unit costs can be calculated on the basis of 2 separate return flights:

- Madrid – Brussels = 1.308,05 km; the unit cost covering the distance according to the table above is 221 €; plus
- Berlin – Madrid = 1.861,87 km; the unit cost covering the distance is 295 €
- In total you can report 295 € + 221 € for this travel costs = 516 €.



- II. Amounts for intra-Member State return journeys by land between 50 and 400 km, please see Appendix no.2
- III. Amounts for inter-Member State return journeys between 50 and 400 km, please see Appendix no.2
- IV. Amounts for return journeys to outermost regions and OCTs, please see Appendix no.2

C1.b Accommodation costs and Subsistence allowances

Accommodation costs are expressed as an amount per night for all Member States, EEA/EFTA States, acceding, candidate and potential candidate countries, the UK and countries covered by European neighbourhood policy.

The EC rules regarding **subsistence costs** are based on flat-rate subsistence allowances. They cover all subsistence expenses during meetings, including restaurants and local transport (taxis and/or public transport). They apply in respect of each day of a mission at a minimum distance of 100 km from the normal place of work. The subsistence allowance varies depending on the country in which the mission is carried out.

Set out amounts, which differ according to destination, cover the costs of meals and other incidental expenses (such as local travel) on work trips outside their place of employment per 24-hour period. It is therefore appropriate to use them as a basis for reimbursing individuals involved in implementing actions funded by the EC.

The formula for calculating the **accommodation costs** is:

$$\begin{aligned} &\{\text{amount per unit [depending on country]}\} \\ &\quad \text{Multiplied by} \\ &\{\text{nights spent on travel}\} \end{aligned}$$



| Country | Accommodation - Amount in EUR per night | Subsistence - Daily Rate in EUR |
|------------------------|--|--|
| Albania | 101 | 50 |
| Algeria | 157 | 85 |
| Armenia | 115 | 70 |
| Austria | 126 | 102 |
| Azerbaijan | 136 | 70 |
| Belarus | 108 | 90 |
| Belgium | 137 | 102 |
| Bosnia and Herzegovina | 90 | 65 |
| Bulgaria | 110 | 57 |
| Croatia | 104 | 75 |
| Cyprus | 120 | 88 |
| Czechia | 107 | 70 |
| Denmark | 158 | 124 |
| Egypt | 152 | 65 |
| Estonia | 107 | 80 |
| Finland | 146 | 113 |
| France | 166 | 102 |
| Germany | 119 | 97 |
| Georgia | 134 | 80 |
| Greece | 107 | 82 |
| Hungary | 105 | 64 |
| Iceland | 190 | 85 |
| Ireland | 139 | 108 |
| Israel | 187 | 105 |
| Italy | 114 | 98 |
| Jordan | 140 | 60 |



| | | |
|-------------------------|-----|-----|
| Kosovo ¹² | 92 | 60 |
| Latvia | 95 | 73 |
| Lebanon | 154 | 70 |
| Libya | 146 | 50 |
| Liechtenstein | 135 | 80 |
| Lithuania | 94 | 69 |
| Luxembourg | 163 | 98 |
| Malta | 141 | 88 |
| Moldova | 133 | 80 |
| Montenegro | 98 | 60 |
| Morocco | 129 | 75 |
| Netherlands | 133 | 103 |
| North Macedonia | 95 | 50 |
| Norway | 145 | 80 |
| Palestine ¹³ | 140 | 60 |
| Poland | 103 | 67 |
| Portugal | 109 | 83 |
| Romania | 109 | 62 |
| Serbia | 105 | 60 |
| Slovakia | 98 | 74 |
| Slovenia | 113 | 84 |
| Spain | 117 | 88 |
| Sweden | 158 | 117 |
| Switzerland | 178 | 80 |
| Syria | 145 | 80 |
| Tunisia | 99 | 60 |
| Turkey | 116 | 55 |
| Ukraine | 122 | 80 |
| United Kingdom | 151 | 125 |

The unit costs can be used whenever subsistence costs are an eligible cost of the action and, when used, no additional subsistence costs can be reimbursed.



The formula for calculating the **subsistence costs** is:

$$\begin{aligned} & \{\text{amount per unit [depending on country]}\} \\ & \text{Multiplied by} \\ & \{\text{days spent on travel}\} \end{aligned}$$

Subsistence unit costs are for a 24-hour period. The amount of unit costs to be declared should be calculated by rounding up or down to the **nearest full number of days, except for the first day where any amount of hours should be rounded up to 1 full day.**

Examples of calculating unit costs, prepared by HaDEA are available [HERE](#).

Important: If you organize a meeting, please note to have presence lists signed from all the attendees for each meeting organized.

Travel, accommodation and subsistence costs for personnel not employed by the partners should be reported/included under:

- **Subcontracting category** when personnel belongs to subcontractors (in addition of fees/remuneration which are in principle already foreseen for subcontractors);
- **Travel, accommodation and subsistence category** in other cases: reimbursement of travel and subsistence costs for collaborating partners, external invited experts.

Rules on reimbursement of travel costs (for invited experts, speakers, if planned in the estimated budgets):

- Beneficiaries, paying the reimbursement of travel costs for invited/external experts, should receive the original supporting documents, including original hotel invoice, boarding passes, flight ticket invoice, local bus/train/metro tickets and originally filled-in reimbursement form in order to carry out the reimbursement;
- Reimbursement form template is available upon request (please contact the Project Management Team at OriON@nijz.si).

Documentation for financial reporting:

Boarding passes for return flight | Flight ticket invoices | Travel orders if they are part of beneficiary's usual practice | Local transfer receipts to/from airport, other eligible receipts as per beneficiary's internal rules | Hotel invoices with the evidence of a team member's name and institution name & evidence of the payment.

C2. Equipment, infrastructure or other assets

The depreciation costs of equipment, infrastructure or other assets (new or second-hand) are eligible, in accordance with international accounting standards and the beneficiary's usual accounting practices and are necessary to implement the JA.

The costs of renting or leasing equipment, infrastructure or other assets (including related duties, taxes and charges such as non-deductible value added tax) are also eligible, if they do



not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees.

Please pay attention to:

- Clearly demonstrate why the equipment needs to be purchased, rented or leased for the project;
- Respect the contracting rules, e.g. compare the prices of different suppliers to see who offers the best value for money (taking account of price and quality);
- Charge to the project only the cost of equipment purchased or rented during the period covered by the grant agreement, at a rate that reflects the degree and duration of use for the project in that period;
- Itemize the equipment with an inventory number in the organization where it is installed;
- Calculate the depreciation in accordance with international accounting standards and your usual accounting practices, taking into account the rate of actual use for the project.

Only the portion of the equipment's depreciation corresponding to the duration of the JA and the rate of actual use for the purposes of the JA (% allocation to the JA) may be taken into account by HaDEA. Common software (Microsoft Office, Excel, Word,) are part of Indirect Costs. The beneficiary cannot charge depreciation for periods before the purchase of the equipment. The depreciation costs must be calculated for each reporting period.

Depreciation rate: only portion of equipment's depreciation costs is eligible within the period of the action, if recorded in the beneficiary's accounts. Purchase and depreciation should be in accordance with international accounting principles and the beneficiary's usual accounting practices.

Allocation rate: rate of actual use for the purposes of the Action (..50%.. 70%.. or 100% of use of the particular equipment).

Example 1: *A large 3D printer was bought before the action started and was not fully depreciated. For 6 months in reporting period 1 it was used for the action for 50 % of the time and for other activities for the other 50 % of the time. Linear depreciation is applied according to the beneficiary's usual practices (depreciation over the expected period of use of the 3D printer): EUR 100 000 per year (EUR 50 000 for 6 months). Costs declared for the project: EUR 50 000 (6 months of use) multiplied by 50 % of use for the action during those 6 months = EUR 25 000.*

Example 2: *A robot-supported equipment was bought on 1 December. The reporting period ends on 31 December and the financial year also ends on 31 December. The maximum depreciation that the beneficiary may charge is 1 month (from 1 to 31 December); i.e. 1/12 of the annual depreciation. This applies even if the beneficiary recorded in its accounts at 31 December a full year of depreciation for the item.*

Documentation for financial reporting:

- Invoices of purchase;
- Allocation and depreciation documents.
- Calculation of costs



C3. Costs of other goods and services

Part of this category of costs are all those activities, goods or services, important for the implementation of the JA, which will not be performed by personnel or subcontractor. "Other costs" are costs, which arise directly from requirements imposed by the GA. They also include costs of financial services (especially financial guarantees and audits if required by the GA).

Other exceptional additional costs not falling within any of the other categories may be charged, provided that they are directly related to the JA, can be clearly identified and justified by the accounting rules and principles of the partners and satisfy the criteria of direct eligible costs. It is important to note that the costs reported under the "Costs of other goods and services" category should have a direct link with the JA. This means that the concerned **invoices should relate to specific costs identifiable and directly connected to the performance of the JA.**

General guidelines:

- Must be directly linked to the action, services have to be completed and invoices issued within the reporting period;
- Requirement of transparency, best value for money and, if appropriate, lowest price. Conflict of interest must be avoided;
- Examples: promotional material (must have EU funding logo in order to be eligible cost; even small items), dissemination of information, certificates of financial statements, translations, reproduction of reports, consumables and supplies (excluding general office supply), conference fees, costs related to meetings / events, costs for services (e.g. experts not considered staff members, specific evaluation of the project, auditor fees ;
- Other exceptional additional costs not falling within any of the other categories, provided that they are directly related to the Joint Action, can be clearly identified and justified by the accounting rules and principles of the partners and satisfy the criteria of direct eligible costs;
- Costs are eligible if they fulfil the general eligibility conditions and are bought using the beneficiary's usual purchasing practices (may include related duties, taxes charges, such as non-refundable VAT).



Co-funded by
the European Union

Promotional items, brochures, delivery documents, etc., must have EU co-funding logo in order to be eligible cost.

Beneficiaries paying for the costs must keep the original records and documentation supporting the costs (contracts, subcontracts, invoices, time records, accounting records, few pieces of promotional items, brochures). Beneficiaries' usual cost accounting practices and internal control procedures must enable direct reconciliation between the amounts declared, the amounts recorded in their accounts and the amounts stated in the supporting documentation.

Documentation for financial reporting:

- Invoices of purchase, procurement/collecting bids procedure, if requested by beneficiary's internal rules.



9.1.2 Indirect costs

D Overheads

Indirect costs are calculated based on 7 % flat rate of above total direct costs declared during reporting period. Overheads comprise costs connected with infrastructures and the general operation of the organization - structural and support costs of an administrative, technical and logistical nature for the activities (operation) of the beneficiary's entity, of which the GA is only one specific JA. The overheads are based on a fixed percentage of the total direct eligible costs.

General guidelines on indirect costs:

- Eligible if they are declared based on the flat rate of 7% of the eligible direct costs (categories A+B+C);
- Costs that are not directly linked to the Joint Action implementation and therefore cannot be attributed directly to it;
- Other costs which arose within the duration of the JA, but mainly they are meant for infrastructures and the general operation of the organization - structural and support costs of an administrative, technical and logistical nature for the activities (operation) of the beneficiary's entity, of which the GA is only one specific Joint Action;
- Examples: general office equipment and software, costs connected to the infrastructure and general operation of the organization (technical, administrative, logistic activities);
- No supporting documentation requested or reporting detailed costs for this cost category.

9.1.3 Costs of Affiliated Entities

The beneficiaries, paying for the costs must keep the original documents of timesheets, receipts, invoices, and contracts with subcontractors, other original receipts and documents of declared costs, financial statements and scanned versions of all cost supporting documentation for five more years after the last payment.

Each competent authority and each affiliated entity remains responsible for the cost it declares (in regards of eligibility and keeping records and supporting documents to substantiate them). Each beneficiary paying for the costs keeps the original documentation.

All costs incurred by Affiliated Entities are eligible if they fulfil the general and specific conditions for eligibility set out in Grant Agreement and Financial Policy.

Affiliated entities have a legal link with their competent authorities which conducts pre-payment and final payment after the receipt of EU funds from the coordinator. Competent authorities must ensure that their obligations under the Grant Agreement also apply to their affiliated entities and submit financial reports of their affiliated entities to the European Commission (via Funding & Tenders portal).

8.2. Ineligible costs

Ineligible costs are:

- Costs with a date of service before 1/1/2024 and after 31/12/ 2025;
- Costs not foreseen in the budget or technical annex;
- Costs with missing supporting documentation;
- Return on capital; debt and debt service charges;



- Provisions for future losses or debts;
- Interest owed; doubtful debts;
- Currency exchange losses;
- Costs of transfers from the HaDEA charged by the bank of a beneficiary;
- Contributions provided by third parties if they are free of charge;
- Excessive or reckless expenditure;
- Deductible VAT; (VAT is accepted as eligible cost if it is not recoverable);
- Costs declared under another EU or Euratom Grant;
- Costs incurred during suspension of the implementation of the Joint Action;
- Costs for staff of a national (or local) administration, for activities that are part of the administration's normal activities;
- Costs (especially travel and subsistence costs) for staff or representatives of EU institutions, bodies or agencies.

8.3. Exchange rates

Financial statements must be drafted in euro (€). Beneficiaries and Affiliated Entities with accountings established in a currency other than the euro must convert the costs recorded in their accounts into euro at the average of the daily exchange rates published in the C series of the Official Journal of the European Union, calculated over the corresponding reporting period.

If no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, they must be converted at the average of the monthly accounting rates published on the Commission's website, calculated over the corresponding reporting period. Beneficiaries and affiliated entities with accounting established in euro must convert costs incurred in another currency into euro according to their usual accounting practices.

8.3.1. Hungary, Norway, Poland, Romania, Sweden

Average of exchange rates for currencies concerned are on ECB website

<https://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>.

Select your country:



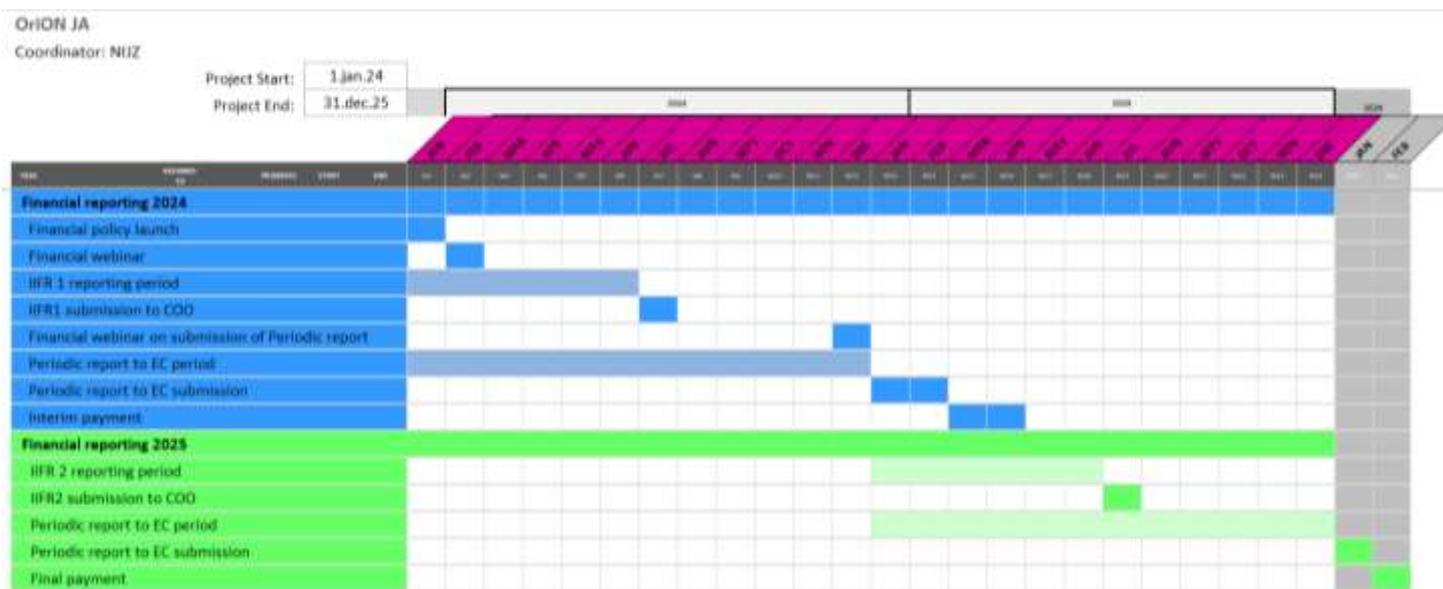
| Currency | Spot | Chart |
|----------------------|-----------|-------|
| USD US dollar | ↑ 1.2132 | |
| JPY Japanese yen | ↑ 126.16 | |
| BGN Bulgarian lev | = 1.9558 | |
| CZK Czech koruna | ↓ 26.161 | |
| DKK Danish krone | = 7.4393 | |
| GBP Pound sterling | ↑ 0.89100 | |
| HUF Hungarian forint | ↓ 358.52 | |
| PLN Polish zloty | ↓ 4.5352 | |
| RON Romanian leu | ↑ 4.8744 | |
| SEK Swedish krona | ↓ 10.0953 | |
| CHF Swiss franc | ↑ 1.0769 | |
| ISK Icelandic krona | ↑ 157.00 | |
| NOK Norwegian krone | ↓ 10.3423 | |

Select reporting period. The system simultaneously calculates an average rate. You should convert all costs (including personnel costs) from your national currency into € with this average exchange rate:



9. REPORTING

Internal interim financial reporting to the coordinator & financial reporting to EC



10.1 Periodic and Final report submitted via the F&T Portal

Each Beneficiary must submit via the Participant Portal in agreed time after the end of the project (after 24 months) the individual financial statements for itself and its Affiliated Entities in accordance with Article 20 and 21 of Grant Agreement.

Periodic report for period January – December 2024

(M1-M12), deadline for submission January 2025

Final report for period January – December 2025

(M13-M24), deadline for submission January 2026

Periodic and Final report – financial part must include the following:

- An **individual financial statement** from each competent authority and from each affiliated entity, for the reporting period concerned, with detailed explanation of eligible costs (actual costs and flat-rate costs for each budget category) and prepared supporting documentation, even if they exceed the amounts indicated in the estimated budget. An amount, not declared in an individual financial statement, will not be taken into account by HaDEA;
- An **explanation of the use of resources** and the information on subcontracting from each competent authority and from each affiliated entity, for the reporting period concerned;
- A **periodic summary financial statement**, created automatically by the electronic exchange system, consolidating the individual financial statements for the period concerned and including – except for the last reporting period – **the request for final payment**;
- A **certificate on the financial statements** for each competent authority and each Affiliated Entity; if the cumulative amount of EU contributions requesting as reimbursement of actual costs is 325.000 € or more.



Each CA and AE must certify that the information provided is full, reliable and true, that the costs declared are eligible and can be substantiated by adequate records and supporting documentation.

All beneficiaries must complete and submit a financial statement through **the F&T Portal**. The Participant contact FSIGN (Financial Signatory) of each beneficiary should complete and electronically sign the financial statement of his/her organization and submit it to the F&T Portal. For costs declared by AEs it is the CA that must keep the originals of the financial statements and the certificates on the financial statements of its affiliated entities.

The coordinator must review and explicitly approve each individual financial statement prior to submission of the Final financial report. If required, the coordinator will send individual financial statements back to beneficiaries and request changes or additional information. After reviewing and explicitly approving the reports of each beneficiary, the coordinator will submit a consolidated Periodic Summary Financial Statement and signed certificates on the financial statements for each CA and for each AE to HaDEA, no later than 60 days following the end of reporting period (M1-M24). The request for final payment will be attached to the Summary Financial Statement of the Consortium.



Always report 100% amount of incurred costs in any type of financial report. The EC reimbursement will then cover 80% of total reported costs.

9.1. Internal interim financial reports to the coordinator submitted via 4PM

Internal interim financial reports should be submitted by each CA and AE to the coordinator for every 6 months in order to monitor budget consumption on the level of the consortium and to guide and prepare beneficiaries to submit the Final report for the EC as accurately as possible. Interim reports will cover the following periods:

| |
|--|
| IIFR1 period January – June 2024 (M1-M6), deadline for submission July 2024 (M7); |
| IIFR2 period July – December 2024 (M7-M12), deadline for submission January 2025 (M13); |
| IIFR3 period January – June 2025 (M13-M18), deadline for submission July 2025 (M19); |
| IIFR4 period July – December 2025 (M19-M24), deadline for submission January 2026 (M25) |

Interim financial reports will be submitted via 4pm project management software with the aim of:

- regular preparation of the supporting documentation,
- upload all necessary supporting documentation in regards to the submission of the Final financial report to the EC,
- personalized login credentials for each financial officer for their team only,
- review and easily convert team members' recorded hours into expenses
- precise financial tracking and reporting,
- effortlessly export the time sheet data into Excel and/or PDF & easy print, signature
- track time spent on different work packages for each team member,



- comprehensive time management and project oversight;
- in-depth analysis;

Personalized login credentials for each financial officer will be generated for their team members only.

Internal financial reports should be submitted to the coordinator no later than 30 days after the end of each reporting period.

The Project Management Team will check interim financial reports from each beneficiary in order to validate the reporting costs with the actual submitted receipts, invoices and timesheets in order to issue specific recommendations for each partner, based on their expenditure. If necessary, the Project Management Team will propose amendments to the Grant Agreement, based on a specific need that was unforeseen at the time of the submission of Proposal.

Online **platform 4PM** is prepared for the reporting of all cost types (see Appendix no. 1). The platform 4PM has already been used and is well tested by NIJZ for other projects/JA.

We recommend that the following supporting documents are provided and uploaded to the reporting platform 4PM:

- time sheets;
- invoices related to Travel costs;
- invoices related to Subsistence allowances;
- invoices related to Other goods and services;
- prior approval given by Project Officer for travels outside EU and Candidate Countries;
- invoices related to Equipment;
- invoices related to Subcontracting costs;



Log in user names and passwords to the 4PM platform will be created for each team member of each Competent Authority and Affiliated Entity in order to enable reporting of work effort per person per month. Since personnel costs composes the great majority of the total OriON budget, it is important to have consistent and regular reporting system. The entry of staff effort and work description per person per month will be mandatory, since it simultaneously creates timesheets for each participant on the JA monthly Specific instructions on how to use 4PM platform for this purpose will be shared with beneficiaries in the form of financial webinars and sent in written as a 4PM Project Management Platform Manual.

9.2. Supporting documents for reporting and keeping records

The beneficiaries must keep records and other original supporting documentation as per bellow Table 1 for a period of five (5) years after the payment of the balance and must make them available upon request. Internal control procedures must enable direct reconciliation between the amounts recorded and the amounts stated in the accounting statements.

For personnel costs (declared as actual costs) the beneficiaries must keep time records for the number of days declared. It is also essential to keep supporting documentation for flat-rate costs for beneficiary's own records in case of later audits or reviews.

Travel and subsistence allowance costs of any staff member or employee of any of the OriON beneficiaries cannot be reimbursed by another OriON JA beneficiary. Reimbursed travel and subsistence costs are eligible only when paid for collaborating partners, other invitees or contributors to the meetings, forums or boards, for persons who are not explicitly team members or employees of any OriON JA beneficiary. Only original invoices will be an appropriate supporting documentation to prove the eligibility of reimbursed costs.

| Supporting documents | | |
|--|--|---|
| | <i>For reporting to EC</i> | <i>Keeping records (in case of an audits, checks, reviews)</i> |
| Staff costs | Original time-sheets | Salary slips, proof of payments, contracts of employment, other documents (social security legislation, beneficiary's internal rules ...) calculation of daily rate |
| Subcontracting costs | Original contracts with subcontractors, original invoices | Call for tender, tenders (if applicable), justification for the choice of subcontractor, declarations by the beneficiary, proofs of payment, other documents: e.g. national rules on public tendering if applicable, EU Directives, etc. |
| Travel, accommodation and subsistence costs | Adequate records and supporting documents to prove the number of units declared (meeting minutes, agenda, attendance list; in case of no attendance lists please keep boarding passes, travel tickets, hotel invoices, etc.) | Original transport (train or plane) invoices and tickets, boarding passes The beneficiary's internal rules on travel, declarations by the beneficiary, other documents (proofs of attendance such as minutes of meetings, reports, etc.), proofs of payment |
| Equipment costs | Original invoice, calculation of equipment depreciation in reporting period | Delivery slips / certificates of first use, proofs of payment |
| Other costs | Original invoices | Proofs of payment, other relevant accounting documents |



10. PAYMENTS

Only EC funding (80% of total estimated budget) is transferred by the EC to the coordinator and from the coordinator to the beneficiaries of the Grant Agreement. Beneficiaries (competent authorities) are responsible to transfer pre-payment and final payment (payment of the balance) to their affiliated entities.

The distribution of financial contribution and instalments shall be distributed by the coordinator in 2 remittances:

- A. **Pre-financing payment – 50 % of total amount:** HaDEA arranges the pre-financing payment to the coordinator. Distribution of the pre-financing payment among beneficiaries is arranged in accordance with general rule of budget allocation and contribution of each beneficiary.
- B. **Interim payment:** payment of EU requested amount on the level of consortium.
- C. **Payment of the balance:** The balance means the remaining part of the eligible costs incurred by the beneficiaries for the implementation of the action, unless the total amount of earlier payments is greater than the final grant amount. In last case, the payment of the balance takes the form of recovery. If the total amount of earlier payments is lower than the final grant amount, HaDEA will pay the balance within 90 days from receiving and approving the final report.

10.1. Recovery of the excess payments

In circumstances, described in Article 22 of the Grant Agreement the coordinator will inform each beneficiary, about the recovery of the undue amounts.

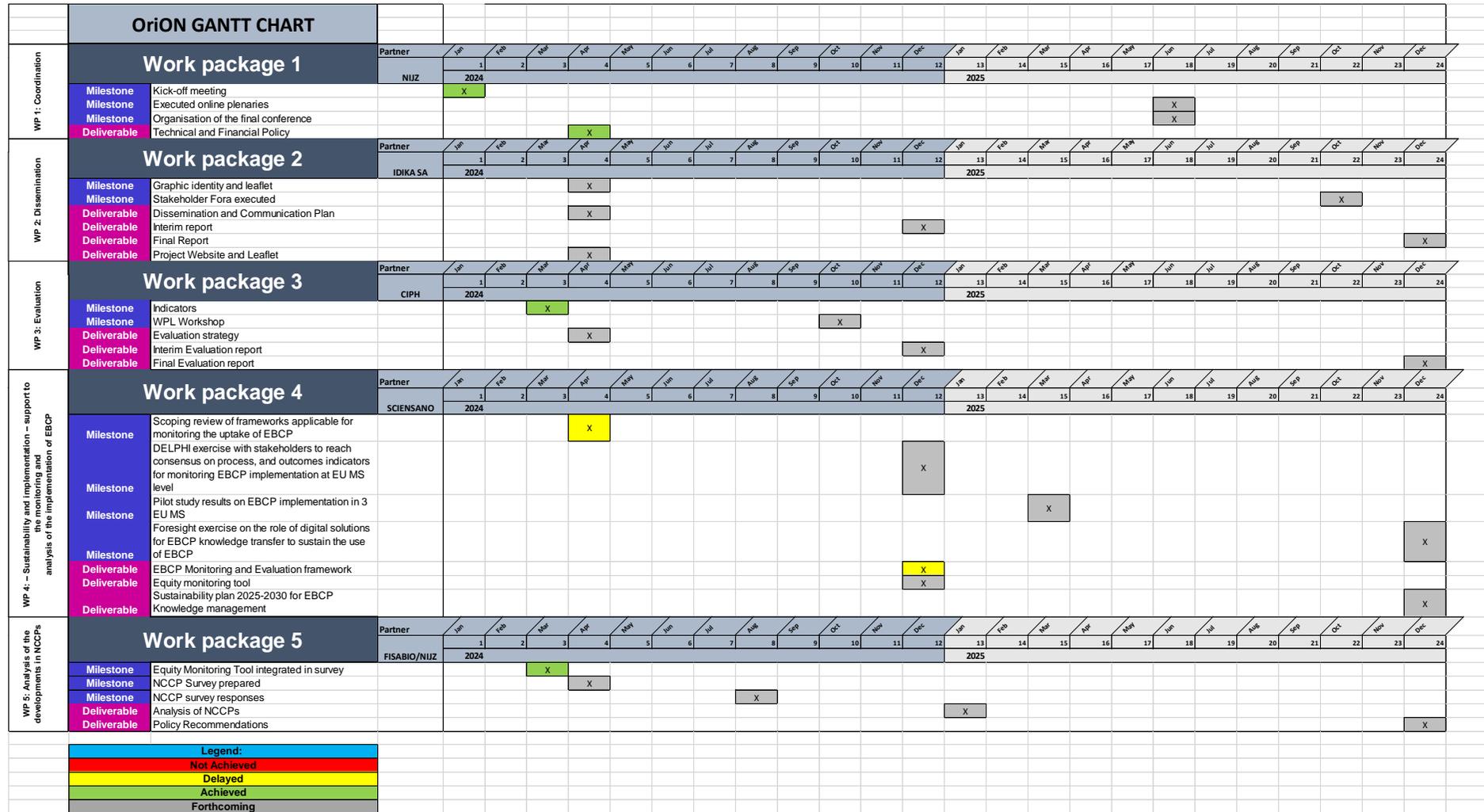
Each beneficiary's responsibility in case of recovery of undue amounts is limited to its own debts. Undue amounts paid by HaDEA for costs declared by an Affiliated Entity will be considered as amounts unduly paid to the beneficiary concerned.

The coordinator will inform each such beneficiary about the procedure of the recovery of the amounts:

- with detailed information about the reasons for the recovery and the amount due;
- with a debit note with the terms and the date of the payment.



11. APPENDIX 1: ORIION GANTT CHART



11 APPENDIX 2: TIMESHEET TEMPLATE EXTRACTED FROM THE 4PM

| | |
|--------------------------|--------------|
| Project Reference | OriON |
| Contract Number | 101127673 |
| Name of Beneficiary | NIJZ |
| Name of staff member | |
| Calendar Year | 2024 |
| Calendar Month | 1 |
| Time unit | hour |

| Work package | WP Description | Work time |
|--------------|----------------|-----------|
| WP1 | WP1 | 72,00 |
| total | | 72,00 |

| Work package | Task Description | Work time |
|--------------|--------------------|-----------|
| WP1 | WP1 - Coordination | 72,00 |
| total | | 72,00 |

| | Date | WP | Task | Work Description | Work Time |
|--------------|----------|-----|------|------------------|-----------|
| 1 | 05.01.24 | WP1 | WP1 | | 4,00 |
| 2 | 08.01.24 | WP1 | WP1 | | 4,00 |
| 3 | 09.01.24 | WP1 | WP1 | | 4,00 |
| 4 | 10.01.24 | WP1 | WP1 | | 4,00 |
| 5 | 11.01.24 | WP1 | WP1 | | 4,00 |
| 6 | 15.01.24 | WP1 | WP1 | | 4,00 |
| 7 | 16.01.24 | WP1 | WP1 | | 4,00 |
| 8 | 17.01.24 | WP1 | WP1 | | 4,00 |
| 9 | 18.01.24 | WP1 | WP1 | | 4,00 |
| 10 | 19.01.24 | WP1 | WP1 | | 4,00 |
| 11 | 22.01.24 | WP1 | WP1 | | 4,00 |
| 12 | 23.01.24 | WP1 | WP1 | | 4,00 |
| 13 | 24.01.24 | WP1 | WP1 | | 4,00 |
| 14 | 25.01.24 | WP1 | WP1 | | 4,00 |
| 15 | 26.01.24 | WP1 | WP1 | | 4,00 |
| 16 | 29.01.24 | WP1 | WP1 | | 4,00 |
| 17 | 30.01.24 | WP1 | WP1 | | 4,00 |
| 18 | 31.01.24 | WP1 | WP1 | | 4,00 |
| total | | | | | 72,00 |

| | |
|--|---|
| Date Signature of staff member | Date Signature of Project Manager/Coordinator/Responsible |
|--|---|

12. APPENDIX 3: ANNEX 2A OF THE GRANT AGREEMENT: ADDITIONAL INFORMATION ON UNIT COSTS AND CONTRIBUTIONS

Amounts for Intra-Member-State return journeys by land between 50 and 400 km

| Country | Amount in EUR per return trip |
|---------|-------------------------------|
| AT | 60 |
| BE | 46 |
| BG | 12 |
| CZ | 20 |
| DE | 64 |
| DK | 76 |
| EE | 16 |
| EL | 36 |
| ES | 52 |
| FI | 36 |
| FR | 64 |
| HR | 36 |
| HU | 28 |
| IE | 36 |
| IT | 52 |
| LT | 20 |
| LV | 16 |
| NL | 49 |
| PL | 20 |
| PT | 40 |
| RO | 16 |
| SE | 56 |
| SI | 27 |
| SK | 20 |

Amounts for Inter-Member States return journeys between 50 and 400 km

| MS | AT | BE | BG | CZ | DE | DK | EE | EL | ES | FI | FR | HR | HU | IE | IT | LT | LU | LV | NL | PL | PT | RO | SE | SI | SK |
|----|----|----|----|----|----|----|----|------|----|------|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|
| AT | | | | 58 | 65 | | | | | | 64 | 58 | 58 | | 58 | | | | 58 | | 58 | | 58 | 58 | |
| BE | | | | | 82 | | | | | | 82 | | | | | | 50 | | 82 | | | | | | |
| BG | | | | | | | | 37 | | | | 36 | 26 | | | | | | | | | 17 | | | |
| CZ | 58 | | | | 65 | | | | | | 64 | 36 | 26 | | | | | | | 20 | | 19 | | 37 | 21 |
| DE | 65 | 82 | | 65 | | 76 | | | | | 82 | 65 | | | 65 | | 82 | | 65 | 65 | | | | 65 | |
| DK | | | | | 76 | | | | | | | | | | | | | | 76 | | | | 76 | | |
| EE | | | | | | | | | | | | | | | | 22 | | 22 | | | | | | | |
| EL | | | 37 | | | | | | | | | | | | | | | | | | | | | | |
| ES | | | | | | | | | | | 82 | | | | | | | | | | 54 | | | | |
| FI | | | | | | | | | | | | | | | | | | | | | | | 55 | | |
| FR | 64 | 82 | | 64 | 82 | | | | 82 | | | | | | 82 | | 82 | | 82 | | | | | | |
| HR | 58 | | 36 | 36 | 65 | | | | | | | | 36 | | 50 | | | | | | | 36 | | 37 | |
| HU | 58 | | 26 | 26 | | | | | | | | | 36 | | 50 | | | | | 26 | | 26 | | 37 | 26 |
| IE | | | | | | | | | | | | | | | | | | | | | | | | | |
| IT | 58 | | | | 65 | | | | | | 82 | 50 | 50 | | | | | | | | | | | 50 | |
| LT | | | | | | | | 21.5 | | | | | | | | | | 19 | | 20 | | | | | |
| LU | | 50 | | | 82 | | | | | | 82 | | | | | | | | 82 | | | | | | |
| LV | | | | | | | | 21.5 | | | | | | | | 19 | | | | 20 | | | | | |
| NL | | 82 | | | 65 | 76 | | | | | 82 | | | | | | 82 | | | | | | | | |
| PL | 58 | | | 20 | 65 | | | | | | | | 26 | | | 20 | | 20 | | | | | 20 | | 21 |
| PT | | | | | | | | | 53 | | | | | | | | | | | | | | | | |
| RO | 58 | | 17 | 19 | | | | | | | | 36 | 26 | | | | | | | 20 | | | | | 21 |
| SE | | | | | | 76 | | | | 54.7 | | | | | | | | | | | | | | | |
| SI | 58 | | | 37 | 65 | | | | | | | 37 | 37 | | 50 | | | | | | | | | | 37 |
| SK | 58 | | | 21 | | | | | | | | | 26 | | | | | | | 21 | | 21 | | 37 | |



Amounts for return journeys to outermost regions and OCTs

| Region/OCT | EUR |
|---------------------------|------------|
| Aruba | 1 343 |
| Bonaire | 1 344 |
| Curaçao | 1 302 |
| French Polynesia | 2 204 |
| Greenland | 1 118 |
| Guadeloupe | 801 |
| French Guiana | 905 |
| Martinique | 958 |
| Mayotte | 1 170 |
| New Caledonia | 2 065 |
| Réunion | 1 040 |
| Saba | 1 286 |
| Saint Helena | 2 395 |
| Saint Martin | 939 |
| Saint Pierre and Miquelon | 1 832 |
| Wallis and Fotuna | 2 398 |

13. APPENDIX 4: PRIMARY AIRPORTS (CITY OF DEPARTURE) TO BE USED WHEN CALCULATING TRAVEL UNIT COSTS FOR AIR JOURNEY

| Member State | Airport(s) | | |
|--------------|------------------|--------------------|----------------|
| France | Paris (CDG) | Lyon (LYS) | Toulouse (TLS) |
| Germany | Frankfurt (FRA) | Munich (MUC) | Berlin (TXL) |
| Italy | Rome (FCO) | Milan (MXP) | Naples (NAP) |
| Poland | Warsaw (WAW) | Krakow (KRK) | Wroclaw (WRO) |
| Spain | Madrid (MAD) | Barcelona (BCN) | Valencia (VLC) |
| Austria | Vienna (VIE) | Innsbruck (INN) | |
| Belgium | Brussels (BRU) | Charleroi (CRL) | |
| Czechia | Prague (PRG) | | |
| Greece | Athens (ATH) | Thessaloniki (SKG) | |
| Hungary | Budapest (BUD) | | |
| Netherlands | Amsterdam (AMS) | Rotterdam (RTM) | |
| Portugal | Lisbon (LIS) | Porto (OPO) | |
| Romania | Bucharest (OTP) | Cluj (CLJ) | |
| Sweden | Stockholm (ARN) | Gothenburg (GOT) | |
| Bulgaria | Sofia (SOF) | | |
| Croatia | Zagreb (ZAG) | | |
| Cyprus | Larnaca (LCA) | | |
| Denmark | Copenhagen (CPH) | | |
| Estonia | Tallin (TLN) | | |
| Finland | Helsinki (HEL) | | |
| Ireland | Dublin (DUB) | | |
| Latvia | Riga (RIX) | | |
| Lithuania | Vilnius (VNO) | | |
| Luxembourg | Luxembourg (LUX) | | |
| Malta | Valetta (MAL) | | |
| Slovenia | Ljubljana (LJU) | | |
| Slovakia | Bratislava (BTS) | | |

14. APPENDIX 5: REFERENCES AND RELATED DOCUMENTS

| ID | Reference or Related Document | Source or Link/Location |
|----|--|----------------------------------|
| 1 | OriON JA Grant Agreement (GA Number 101127673) | F&T portal – Continues reporting |
| 2 | EU Guide AGA – Annotated Grant Agreement v 1.0 DRAFT; 1 APRIL 2023 | |

