



Le attività della COST targeted Network BESTPRAC

CODAU GDL Ricerca
Progetti UE ed Internazionali

Vanessa Ravagni
Mirella Collini
Università di Trento, Italia



SOMMARIO

- TN COST Bestprac: caratteristiche, obiettivi
- Network internazionale e nazionale
- Gruppo di lavoro Bestprac WG2 Finance: attività e principali risultati



OBIETTIVO

*“The main objective of the Targeted Network is to **network** the administrative, finance and legal services in universities, research organisations and related entities supporting researchers involved in the lifecycle of European funded projects in order to **exchange experiences and share and develop best practices**, encourage knowledge sharing, knowledge transfer and **increased efficiency in project management**”*

400 Partecipanti
40 Paesi
4 anni (2013-2017)

Core Group
3 WG

Training Schools
Wg Meetings
Incontri MC
STSM

Ruolo e compiti dei research managers/administrators
Gestione amministrativa, finanziaria, legale di progetti PQ7, H2020 e Fondi Strutturali
Costruzione e consolidamento network internazionale



Chair: Jan Andresen (Technical University of Denmark, DK)

Vice-Chair: Martina Pöll (Technical University of Wien, AT)

WG-Leaders

- **WG1 - Admin:** Ellen Schenk (Erasmus MC, NL)
- **WG2 - Finance:** Vanessa Ravagni (University of Trento, IT)
- **WG3 - Legal:** Diana Pustula (Warsaw University, PL)

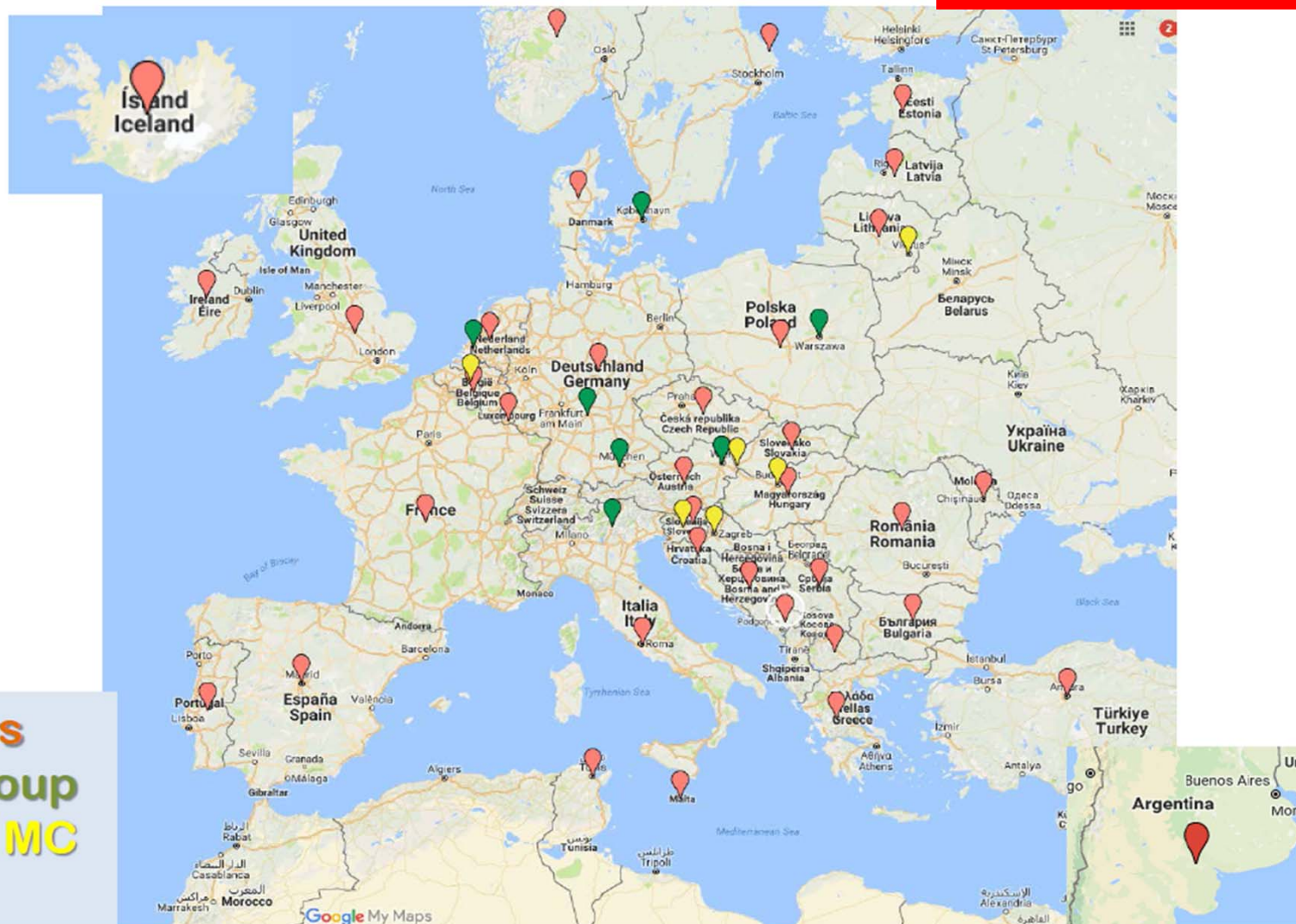
STSM-Manager

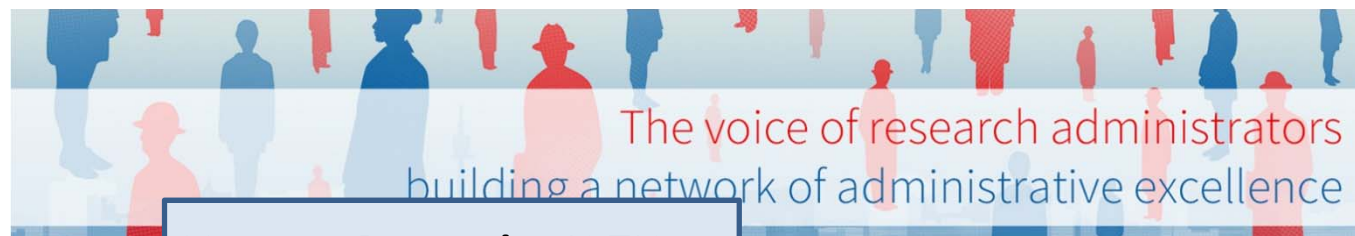
- Miriam Ryan (Maynooth University, IE)

Transversal Task Force-Manager

Training: Anne Katrin Werenskiold (Max Planck Ins. of Biochemistry, DE)

Communication: Rebekka Steinmann (University of Würzburg, DE)





NETWORK Italia

Vanessa Ravagni, UNITN
Francesca Tomasi, EURICSE

Silvana Carminati, POLIMI

Paola Motetti, UNIBO
Barbara Rebecchi, UNIMORE
Sarah Ottonelli, UNIMORE
Donata Franzi, UNIMORE

Valeria Di Caro, POLITO
Valentina Romano, POLITO
Silvia Infusino, POLITO

Barbara Ciucconi, UNIMC



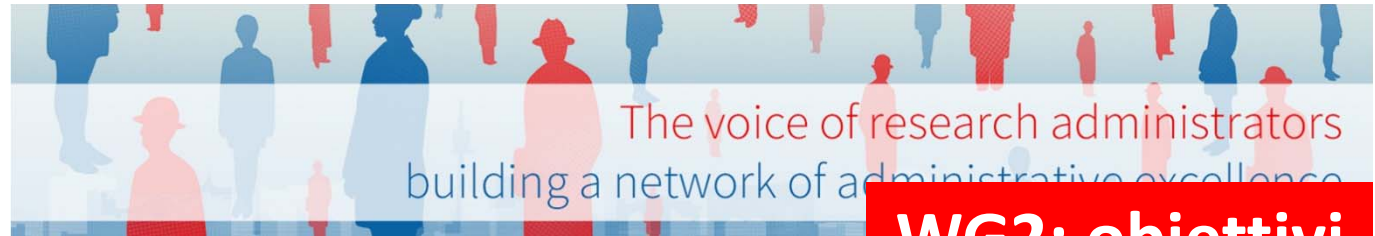
Programma scientifico e struttura

AIM: improved administrative, financial and legal procedures of research projects carried out with European funding

◆ **WG1 – Administration:** overall management of externally funded projects

◆ **WG2 – Finance:** financial aspects of preparing and running cross-European projects

◆ **WG3 – Legal:** legal framework of the projects



WG2 – Finance

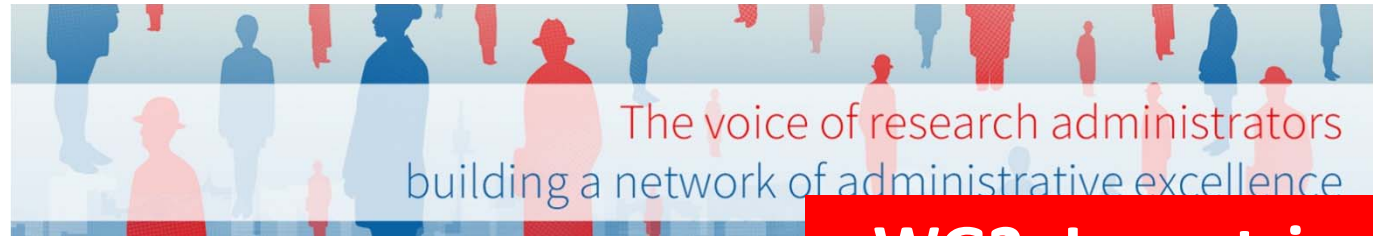
Topics: aspetti finanziari relativi alla stesura e gestione di progetti europei transnazionali, con focus particolare

- “accounting practices”
- IVA
- overhead
- tassi di cambio
- audit

Deliverables:

- Linee guida relative alla gestione aspetti finanziari di FP7 & H2020
- Analisi e comprensione gestione fondi strutturali ESIF “2014-2020”
- Checklists e templates
- Condivisione “good practice and experiences”

- Annotated GA- H2020
- Legal framework: GA and CA
- Costi diretti (Cost categories)
- Costi indiretti
- Infrastructure costs – internal invoice
- Budgeting
- Financial management
- Financial reporting
- Audit
- Sinergie tra H2020 and ESIF



WG2: Incontri

- Zagabria, marzo 2014: 17 partecipanti
- Bratislava, settembre 2014: 27 partecipanti
- Ljubiana, marzo 2015: 30 partecipanti
- Budapest, settembre 2015: 30 partecipanti
- Sofia, marzo 2016: 30 partecipanti
- Vilnius, settembre 2016: 35 partecipanti, 20 paesi COST, 25 volontari

WG2: Network





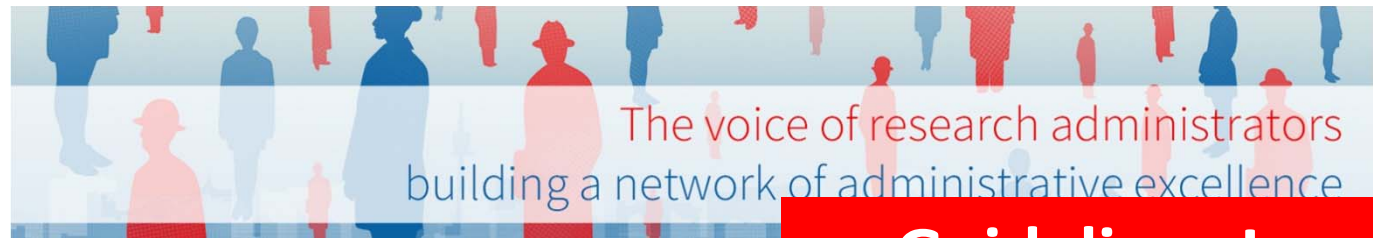
Managing VII FP and H2020 Projects
Guide to Best Practice – Financial Issues
Based on BESTPRAC members' experience

**Annotated
Model GA
H2020, I
versione 1.0
20.12.2013 –
versione 2.0
del 30.03.2015**

**78 Pagine
19 Coautori
9 Capitoli**

**2014-2016
WG2-work (5 Workshops+
1 Training School)**

**Consultabile:
[http://www.bestprac.eu/
events/workshop-vilnius-
september-2016/](http://www.bestprac.eu/events/workshop-vilnius-september-2016/)**



Guidelines I

Consortium Agreements , Financial Provisions, *Alexandra Attard* .

Eligible and ineligible costs, *Dirk De Craemer*

Direct personnel costs , *Geraldine Leonard and Sonja Alles*

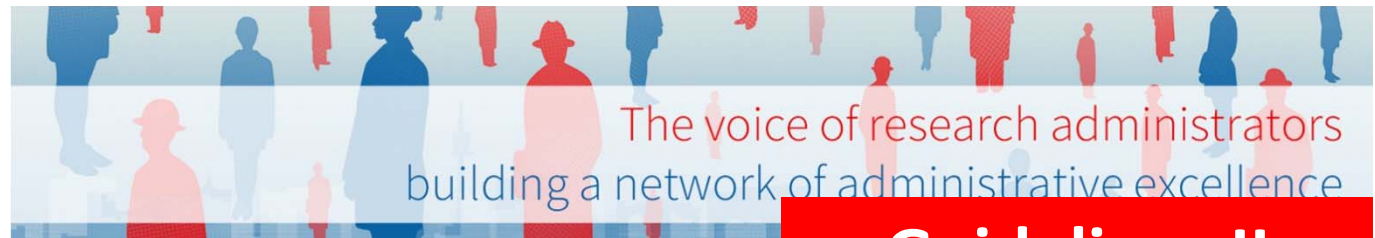
Third Parties, *Chelo Morán*

Other direct costs *Dirk De Craemer* , **VAT** *Staska Mrak Jamnik*

Infrastructure Costs, *Per Inge Andresen*

Internal Invoicing in H2020 compared to FP7, *Wolfram Rieneck*

Indirect costs , *Cristina Velasco and Maddalena Tognola*



Guidelines II

Budgeting in H2020 at proposal stage *Claire Faichnie*

Financial Management *Staska Mrak Jamnik*

Financial Management of MSCA *Dirk de Cramer*

Financial audit of a FPVII project: *Jonne Ritari and Staska Mrak Jamnik*

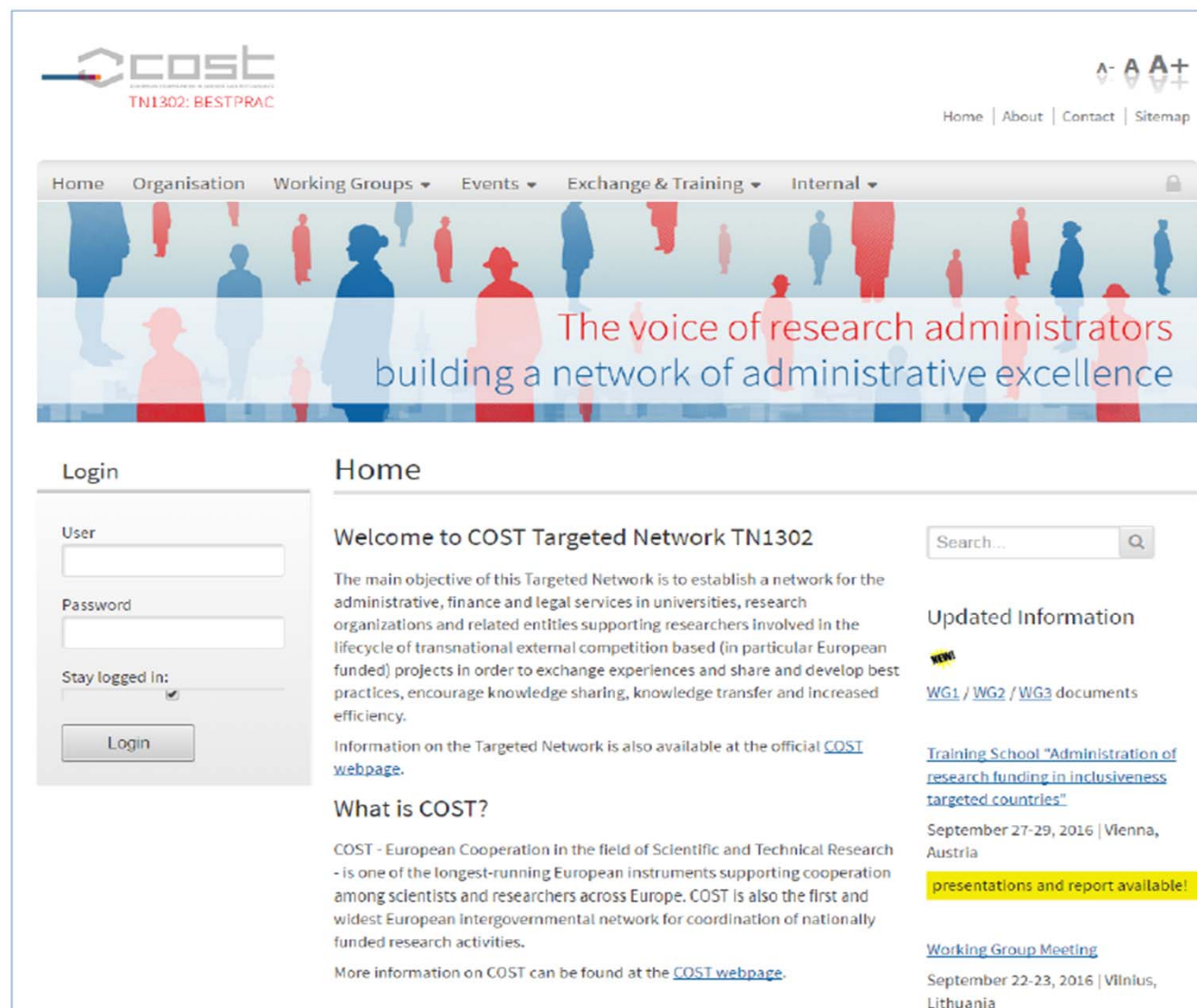
Financial audit of ERC Grants: *Marta Depczynska*

How to prepare yourself for an Audit: in FP7 and H2020 *Mirella Collini*

Synergies between H2020 and European and Structural and Investments Funds: *Valeria Di Caro*



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cost
TN1302: BESTPRAC

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The voice of research administrators
building a network of administrative excellence

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Home

Welcome to COST Targeted Network TN1302

The main objective of this Targeted Network is to establish a network for the administrative, finance and legal services in universities, research organizations and related entities supporting researchers involved in the lifecycle of transnational external competition based (in particular European funded) projects in order to exchange experiences and share and develop best practices, encourage knowledge sharing, knowledge transfer and increased efficiency.

Information on the Targeted Network is also available at the official [COST webpage](#).

What is COST?

COST - European Cooperation In the field of Scientific and Technical Research - is one of the longest-running European instruments supporting cooperation among scientists and researchers across Europe. COST is also the first and widest European intergovernmental network for coordination of nationally funded research activities.

More information on COST can be found at the [COST webpage](#).

Search...

Updated Information

[WG1 / WG2 / WG3 documents](#)

[Training School "Administration of research funding in inclusiveness targeted countries"](#)

September 27-29, 2016 | Vienna, Austria

presentations and report available!

[Working Group Meeting](#)

September 22-23, 2016 | Vilnius, Lithuania



[Home](#) > [Events](#) > [Workshop | Vilnius | September 2016](#)

Events

[Workshop | Vilnius | September 2016](#)

[Workshop | Sofia | March 2016](#)

[Workshop | Budapest | September 2015](#)

[Workshop | Ljubljana | March 2015](#)

[Workshop | Bratislava | September 2014](#)

[Workshop | Zagreb | March 2014](#)

[MC-meetings](#)

Workshop | Vilnius | September 2016

BESTPRAC WG1/WG2/WG3 Meeting

University of Vilnius, Lithuania

September 22-23, 2016

 [Final Programme](#)

 [Report](#)

 [BESTPRAC FAQs](#): Administrative, financial and legal questions resulting from the provisions of the Model Grant Agreement / Consortium Agreement in Horizon 2020

Managing FP7 and H2020 Projects:  [Guide to Best Practice - Financial Issues](#)

 [Presentation of "Alone at the grant office" - Survival Kits - LEGAL - PARTS 1-3](#)

 ["Alone in the grant office" - Survival Kit - LEGAL - PART 1](#) (Checklist and tips for NDAs for H2020 Actions)

 ["Alone in the grant office" - Survival Kit - LEGAL - PART 2](#) (Checklist and recommendations for legal issues in the proposals for H2020 Actions)

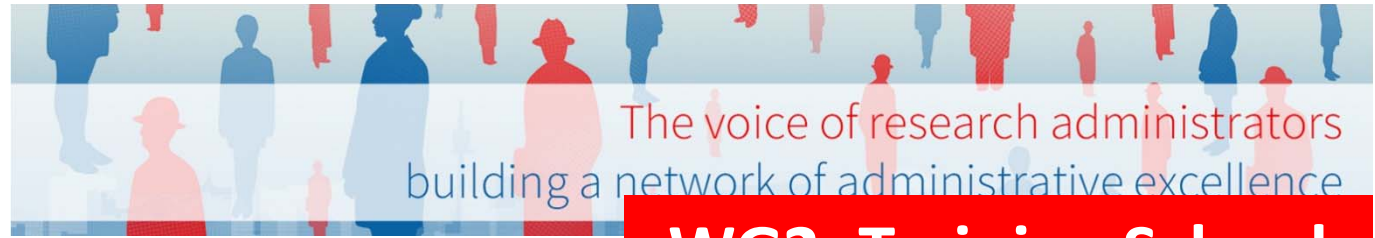
 ["Alone in the grant office" - Survival Kit - LEGAL - PART 3](#) (Practical comments for DESCA model consortium agreement of H2020)

 [RA Stress Perception Survey "RASPerS"](#) (Jan Andersen, Anne-Katrin Werenskiold)

 [Presentations at WG1-Meeting](#)

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Info :
vanessa.ravagni@unitn.it



WG2: Training School

- **18-20 April 2016**, Università di Verona
- **Temi principali:** H2020 : Budgeting in fase di proposta, grant agreement preparation e Consortium Agreement, management finanziario di progetti, reporting e procedure di audit
- **7** colleghi nazionali ed internazionali coinvolti nell'insegnamento
- **76** domande di partecipazione
- **20 partecipanti selezionati con borsa + 7 partecipanti senza borsa** 16 Cost Countries (9 COST inclusiveness countries)
- **Mirella Collini, Università di Trento:** procedure di Audit



BESTPRAC :

PROJECT MANAGEMENT

CFS & FINANCIAL AUDIT PROCEDURE

Mirella Collini

Università degli Studi di Trento

Servizi Amministrativi

Coordinamento Servizi amministrativi

- └ Consulenza e supporto gestionale ai direttori
- └ Reporting gestionale
- └ Gestione personale presidio amministrativo
- └ Gestione regolamenti e policies di Ateneo
- └ Coordinamento supporto procedure di audit interni ed esterni

Research

- └ Supporto stipula contratti/convenzioni per attività di ricerca
- └ Supporto processi di valutazione ricerca
- └ Supervisione trasferimento tecnologico

Ricerca istituzionale

- └ Gestione budget di progetto
- └ Contabilità di progetto
- └ Reporting operativo
- └ Gestione timesheet
- └ Rendicontazioni
- └ Supporto audit esterni

Ricerca commerciale

- └ Gestione contratti/convenzioni con imprese/partner strategici
- └ Supporto gestione tariffazione servizi e preparazione offerte
- └ Gestione budget e contabilità di commessa
- └ Fatturazione ed adempimenti fiscali

- └ Supporto gestione Scuole di dottorato
- └ Raccolta dati ai fini della valutazione

- └ Supporto selezione personale per attività di ricerca (cococo, assegnisti, occasionali e professionisti) e stipula contratti

Teaching

- └ Budget area didattica
- └ Gestione extracarichi didattici
- └ Master e Summer schools
- └ Liquidazione compensi e rimborsi relatori
- └ Assegni tutorato, borse di studio e mobilità studenti
- └ Supporto programmi di mobilità internazionale e progetti a destinazione vincolata

- └ Supporto selezione personale didattica integrativa e stipula contratti

Accountability and other services

- └ RegISTRAZIONI contabili (prime note, addebiti/accrediti, ...)
- └ Liquidazione e registrazione mobilità pers. docente (int/est), PTA e collaboratori didattici e di ricerca
- └ Gestione richieste anagrafiche clienti e fornitori
- └ Gestione beni mobili ed inventario cespiti di polo
- └ Gestione carte di credito
- └ Pagamenti piccola cassa e supporto a verifiche trimestrali
- └ Chiusure di bilancio
- └ Gestione ordini di acquisti beni e servizi ed abbinamento fattura

- └ Gestione procedure di acquisto e di selezione forniture e servizi

Servizi Amministrativi per la Didattica e la Ricerca – Polo Collina

Ad oggi in gestione circa 200 progetti a finanziamento sia locale, sia nazionale, europeo ed internazionale

COMPLESSITA'				
DIPARTIMENTI	ALTA	MEDIA	SEMPLICE	Totale
CIBIO	14	19	20	53
DICAM	18	21	18	57
DII	8	11	5	24
DISI	31	15	5	51
FISICA	5	6	7	18
MATEMATICA	3	2		5
Totale complessivo	79	74	55	208

DIPARTIMENTI ▾	ALTRI	Ateneo	CARITRO	EIT	MIUR	PAB	PAT	UE	UE H2020	TOTALE
CIBIO	25	2	5		5		4	5	7	53
DICAM	12	7	4		1	3	9	12	9	57
DII	5	3	2		1		3	6	4	24
DISI	7	2	2	11	8		1	9	11	51
FISICA	3	6	2		3		1	2	1	18
MATEMATICA			1		1		2	1		5
TOTALE	52	20	16	11	19	3	20	35	32	208

Servizi Amministrativi per la Didattica e la Ricerca – Polo Collina

Gestione **non** significa **solo Rendicontazione!!!**

Il progetto, il PI ed il gruppo di ricerca vengono **supportati** e **consigliati** durante le principali fasi del progetto ed ogni qual volta se ne presenti la necessità

Circa 4 fasi e 79 attività si devono considerare
in un progetto complesso

(complessità: progetto pluriennale, in cui siamo coordinatori, rendicontazioni pluriennali, necessità di audit, predisposizione copie documentazione contabile per finanziatore, ...)

LE FASI...

- **Fase iniziale:** comunicazione finanziamento, raccolta documentazione progetto (bando, progetto presentato, budget, norme per rendicontazione, ...), Kick-off meeting interno con PI e Servizio Supporto Ricerca Scientifica;
- **Monitoraggio in itinere:** monitoraggio spese sostenute, incontro con componenti gruppo ricerca e – se esterni – presentazione procedure UNITN (es. sistema TS on line, gestione trasferte, procedura acquisti, ...), verifica compilazione TS, aggiornamento report rendicontazione, invio report periodico al PI, incontro con PI, raccolta materiale spese rendicontabili, verifica eventuali incassi/prefinanziamento;

LE FASI

- **Rendicontazione intermedia:** incontro con PI per avvio procedura, definizione tempistica e «chi fa cosa», raccolta e verifica puntuale della documentazione (compresi TS), eventuale integrazione, aggiornamento report rendicontazione, lettura report scientifico e verifica congruità con rendiconto, stesura eventuale report finanziario/management, invio documentazione all'Ente Finanziatore;
- **Fase Finale:** attività come in Rendicontazione Intermedia con aggiunta, se necessario, della fase di audit.



Bestprac Training School- Verona, 18-20.04.2016

Partecipanti e obiettivi Training School

Tipologie di Audit (slide www.bestprac.eu)

- **CFS – Certificate on the Financial Statement:** is the Certificate that each beneficiary has to present if the EU Contribution requested in a specific reporting period exceeds Euro 375.000,00 (in FP7) or Euro 325.000,00 (in H2020). It is also called “Audit of 1st level” (art. 20.4 GA H2020 Annex 5 – art. II.4.4 in FP7 – Annex D)
- **AUDIT BY EU (art. 22 GA H2020) (Audit of 2nd level):** it is the audit that the EU directly (using its own staff) or indirectly (using external persons or body appointed to do so). It could be possible during the implementation of the action or afterwards (up to two years after the payment of the balance) (5 years in FP7). The audits can cover scientific, financial, technological and other aspects relating to the proper execution of the project and the contract.
- Other types of audit are also possible: ie
 - OLAF for anti-fraud, corruption or any other illegal activity affecting the financial interests of the EU;
 - ECA (European Court of Auditor) or other International Organisations



How can you prepare all these documents ...

- For the auditor and for you
- it's **really important** that you prepare folders in an order
 - **Logic - accurate - clear - «elegant»**
- ie: on the right top of each documents you have to write a code and prepare an index that guide the auditor when he needs to find that specific document
- If you need to send electronic files, save them with a specific numerical code in front, use different folder for each topics and prepare an index



Folder 0: documents of the project

- - 0.1 GA
- - 0.2 DOW
- - 0.3 Amendments 1
- - 0.4 Contribution received
- - 0.5 Distribution of the contribution (if coordinator)
- - 0.6 Form Cs per each Reporting Period with related accepted cost declaration sent by the PO
- - 0.7 Periodic Reports submitted
- - 0.8



Financial Documentation

- For all the cost category try to follow the numbers of the Procedures in the Annex 5
 - A. Personnel Costs (A.1 PI – A.1.1 contract PI, A.1.2 Timesheet of PI – A.1.2.1 timesheet year 1 - A.1.2.2 timesheet year 2, ; A.2 Mr. X – full professor...)
 - B. Subcontracting (B.1 Subcontract Z – B.1.1 Selection Documents – B.1.2 Contract – B.1.3 Invoice – B.1.4 Payment receipts, ...)
 - C. Third Parties (if any)
 - D. Other Direct Costs:
 - D.1 Travels
 - D.2 Equipment
 - D.3 Other goods and Services



How can I be sure that I've prepared all the documents

During the preparation use a **check list**
and

Some days before the meeting with the Auditor,
ask to one of your colleague to check the
documentation you prepared