

Sharing experiences in ERC Grants

Universidad de Murcia

Sixth Meeting of the WG 2 Finance
COST Targeted Network TN1302: BESTPRAC

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- **UMU experience in financial management:**
FP7 ERC Advanced Grant -“SEECAT” project
- **“ERCEA Grant Management Host Institutions event” - Audit Workshop (13-14 April 2016, Brussels)**



FP7 Common Errors and Best Practice



FP7 ERC Advanced Grant: SEECAT

"Seeing through cataracts with advanced photonics"

cordis.europa.eu/project/rcn/192370_en.html

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SEECAT

Project reference: 339228
Funded under: [FP7-IDEAS-ERC](#)

Seeing through cataracts with advanced photonics

From 2014-02-01 to 2019-01-31, ongoing project

Project details

Total cost:

EUR 2 374 910

EU contribution:

EUR 2 374 910

Coordinated in:

Spain

Topic(s):

[ERC-AG-LS7 - ERC Advanced Grant - Diagnostic tools, therapies and public health](#)

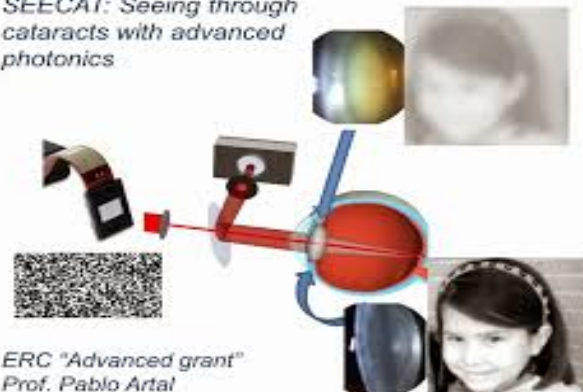
Call for proposal:

ERC-2013-ADG [See other projects for this call](#)

Funding scheme:

ERC-AG - ERC Advanced Grant

SEECAT: Seeing through cataracts with advanced photonics



Objective

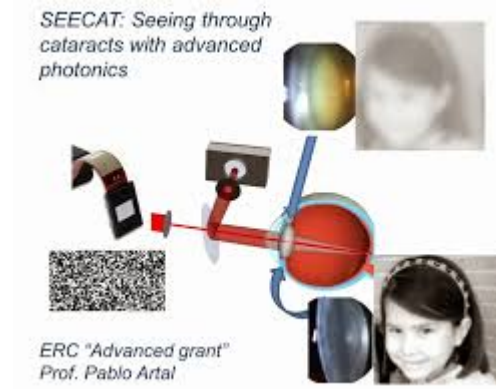
"Cataract is the opacification of the crystalline lens of the human eye. It is usually related with age and is one of the leading causes of blindness. The increase in light scatter in the lens reduces the contrast in the retinal images severely degrading vision. The current solution is to perform surgery to remove the natural lens that is substituted by an artificial intraocular lens. This is a successful procedure restoring good quality of vision in most patients. However, in many situations ...





FP7 ERC Advanced Grant: SEECAT

SEECAT	BUDGET	
TOTAL DIRECT COSTS	1.979.092	
<i>Personnel costs</i>		
P.I.	170.000	
Senior Staff	200.000	
Post docs	425.950	1.024.092
Students	365.984	
Technician	111.325	
Project Manager	120.833	
Total Personnel	1.394.092	
<i>Other Direct costs</i>		
Equipment	360.000	
Consumables	55.000	
Travel	75.000	
Other	55.000	
Publications	40.000	
Total Other Direct Costs	585.000	
Overheads (20% of direct costs)	395.818	
TOTAL REQUESTED EU	2.374.910	
% of working time the PI dedicates to the project = 40%		





FP7 ERC Advanced Grant: SEECAT

Principal difficulties found in financial management:

➔ **More hired researchers than expected**

- Budget monitoring
- Deep review of timesheets (different workdays, absences)

➔ **Equipment - Depreciation costs**

- Special use of some equipment and UMU's usual accounting practices
- Finance control of costs not covered by CE



FP7 ERC Advanced Grant: SEECAT

Principal Advantages found in financial management:

- ➔ **Budgetary flexibility between categories of costs**
- ➔ **Project Manager** as nexus between scientific and financial tasks



European Research Council
Established by the European Commission

FP7 Common Errors

All Cost Categories

- Lack of Supporting Documents
- Non-compliance to EU Financial Rules
- Non-compliance to HI's Own Internal Procedures/Normal Practices



FP7 Common Errors

Time-sheets/Personnel Costs

Time-Sheets:

- Absent, incomplete, not global, not signed, cut-off at contractual hours and/or do not reconcile with HR/travel records
- More than full-time employment charged among different projects = double funding!

Personnel Costs:

- Incorrect method of calculating hourly rate
- Based on Budgeted rather than Actual Costs
- People not directly employed nor paid by the beneficiary



European Research Council
Established by the European Commission

FP7 Best Practice

Personnel costs

- ✓ Team members = employment contract with HI
- ✓ Global Time-Recording system is used
- ✓ Researcher salaries comply with HR salary grids
- ✓ Bonus Payments respect criteria defined in Guide
- ✓ Clear guidelines for Teleworking
- ✓ Administrative support staff
 - ✓ *Proportionally charged as a Direct cost if it is the normal HI procedure and mentioned in DoW*



FP7 Best Practice

Travel costs

- ✓ Team Members only
- ✓ Ensure PI's avoid excessive/long-duration trips
- ✓ Introduce travel pre-authorisation procedure
- ✓ Maintain conference agendas
- ✓ Encourage production of small mission report
- ✓ Keep emails to support set-up of any visits



FP7 Best Practice

Equipment & Consumables

- ✓ Follow HI Depreciation procedures
- ✓ Follow HI Asset Registration procedures
- ✓ Follow HI procedures for accounting classification as equipment or consumable (e.g. large piece of equipment with small component parts)
- ✓ Exclude overhead elements from methodology used to charge back shared equipment
- ✓ Exclude overhead elements from consumables purchased via internal warehouse



FP7 Best Practice

Equipment & Consumables

- ✓ Respect internal procurement procedures
- ✓ Respect EU Public Procurement Principles
- ✓ Demonstrate Best Value for Money
(tender, offers, market survey)
- ✓ Document reasons for Single Source Providers
- ✓ Do not directly award additional contracts to the same contractor
- ✓ Do not artificially split tenders into smaller contracts to avoid public tendering calls



FP7 Best Practice

Equipment Procurement – Best Value for Money

- You must demonstrate 'best value for money' both, in sub-contracting and in purchases of goods
- ✓ Some level of tendering to demonstrate 'best value' – e.g. tender, three offers, market survey, etc.
 - ✓ Naming the supplier in the grant does not mean that you do not have to demonstrate best value
 - ✓ We will normally accept your standard practices, when properly used



FP7 Best Practice

All Other Cost Categories

- ✓ Ensure costs charged under the correct budget heading
- ✓ Ensure costs eligible under your own procedures
- ✓ Avoid excessive and uneconomic costs
- ✓ Clearly justify all Visiting Expert costs
- ✓ Clearly justify Third Party costs
- ✓ **Avoid unnecessary expenses made in the last few months/weeks of the project**

THANK YOU !



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