



EDUCATION DOCTORATES MASTER THESIS CITY OF GHENT SCIENCE TECHNOLOGY TRANSFER DARE TO THINK RESEARCH INNOVATION INTERNATIONALISATION SCIENCE TECHNOLOGY TRANSFER INNOVATION ERASMUS ARTS AND PHILOSOPHY DOCTORAL DEGREE SCIENCE PARK ARDOYEN HONORARY DOCTORATE SPECIAL RESEARCH FUND VETERINARY MEDICINE SCIENCES ENGINEERING DIES NATALIS MULTIDISCIPLINARY RESEARCH PARTNERSHIPS PHARMACEUTICAL SCIENCES FUNDAMENTAL RESEARCH SCIENCE PARK GREENBRIDGE BIOSCIENCE ENGINEERING SAPERE AUDE ALMA MATER INNOVATION LAW TEACHER TRAINING PROGRAMMES MEDICINE AND HEALTH SCIENCES POLITICAL AND SOCIAL SCIENCES ERASMUS MUNDUS TEACHER TRAINING INDUSTRIAL RESEARCH FUND SPIN-OFF ECONOMICS AND BUSINESS ADMINISTRATION POSTGRADUATE STUDIES VIB IBBT PSYCHOLOGY AND EDUCATIONAL SCIENCES MULTIDISCIPLINARY RESEARCH PARTNERSHIPS SAPERE AUDE TECHNOLOGY TRANSFER BOOK TOWER GHENT UNIVERSITY HOSPITAL RESEARCH MASTER'S DEGREE TECHNOLOGY TRANSFER CITY OF GHENT DOCTORATES CITY OF GHENT ALUMNI MASTER THESIS EDUCATION BACHELOR'S DEGREE DARE TO THINK IMEC



Eligibility issues concerning costs related to EU-funded research

Survey results

16 September, 2014

dr. D. De Craemer, Head of Research Co-ordination Office



To search for best practices in justifying research related costs that do not always have a direct link to specific research activities mentioned in EU-funded (and other) research projects.

19 types of costs were included

22 respondents

Allocation of a global invoice for the laboratory, and of costs of lab products of general interest (like gasses, glassware, gloves, ...)

Attribute a percentage of the invoice to the project:

- based on the time spent by project staff in the laboratory out of the total time that the laboratory is functioning (time sheets as proof);
- via a percentage of chargeable personnel cost multiplied by the personnel costs charged on the project;
- based on logged consumption per project;
- Based on a statement signed by the PI.



Not the invoice is taken into account but the general costs for research (on institutional or lower level; based on previous audited reference periods) per unit of staff and this is multiplied by the total unit of staff costs charged to the project.

Not eligible => overhead cost

Allocation of costs of purchase (or renting) of equipment

The purchase cost can be charged to the project:

- 100% at the date of the purchase (e.g. equipment is core to the project);
- portion of the depreciation (limited to the project's eligibility period);
- A proportion of the purchase cost - taking into account any residual lifetime (if any) and use for other activities (if any) - is charged as a direct cost to the project at the time of purchase (time sheeting of equipment use sheeting);

If needed: co-financing from other resources (e.g. other projects using the equipment until depreciation period is finished, or overheads).

The purchase cost is part of the indirect / overhead cost.



Allocation of maintenance, repair and insurance costs of equipment

Attribute a percentage of the invoice to the project:

- based on logged use of the equipment per project, included in a charged rate for lab use per unit of access;
- Recalculation of depreciation rate by also taking into account these types of costs from the moment these costs are made.

Is a direct cost to the project if:

- equipment and maintenance are in accordance with the “Description of Work”;
- based on a statement signed by the PI.

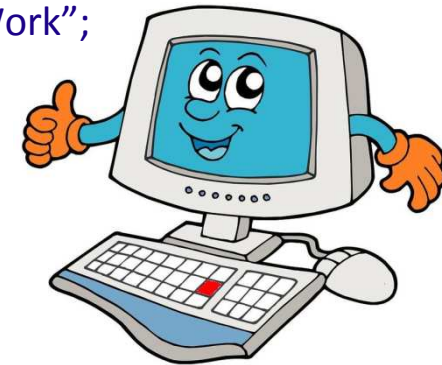
Is to be considered as a part of the overhead cost.



Allocation of the purchase cost of a computer

The purchase cost is fully charged to the project:

- If it is exclusively used by project staff members;
- If it is in accordance to activities described in de “Description of Work”;
- Taking into consideration the rules of depreciation;
- based on a statement signed by the PI.



The purchase cost is partially charged to the project:

- Based on logged use of the computer per project, included in a charged rate for computer use per unit of time.

The purchase cost is included in the indirect (overhead) costs.

Costs related to recruitment interviews of staff to be employed on the project

Recruitment costs are considered part of the institution's normal indirect costs.

(cfr: H2020 Annotated Model Grant Agreement, p.40)

- “Except for ERC Grants and MCSA projects, we do not charge these costs to FP7/H2020 projects, as they are not considered as eligible direct costs.”
- “If this cost is not part of the budget it is treated as ineligible. However, time invested by PI is registered in the time-sheets.”



Costs of logistics of general interest (like paper, cartridges, copies, use of phone, printing, internet usage, toner, desk supply, ...).

These costs are overhead costs.

“If foreseen in the application these are eligible costs and as everything else should be documented and traceable in the accounts.”

“In case these are used for research purposes:

- e.g. phone calls (relevant calls which are marked on a detailed list of calls from the telephone company);
- e.g. photocopies (e.g. surveys);

Based on the invoice and a signed memo by the PI.”







Costs related to poster / flyer printing

These costs are overhead costs unless:


- the poster(s) and flyer(s) are used for dissemination of project results;
- This type of dissemination is mentioned in the project proposal (Description of Work, ...).



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Ancillary Services Provided by Wind Turbines
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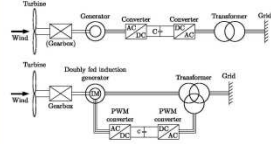
Introduction

The tremendous increase in wind power penetration raises concerns about the reliable operation of the power system:

- need for additional reserves for balancing
- need for other ancillary services such as frequency control, voltage control, etc.

Possible solution
Provision of ancillary services by wind turbines

Wind turbine systems

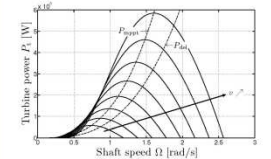


Frequency control


Inertial response
Natural frequency response of directly coupled SG
=> little response from variable speed wind turbines
Solution: emulation of inertial response

Primary control
Maintain the power balance, stabilise the frequency
=> can be provided by wind turbines, using:

- maximum power strategy
- de-loaded operation of wind turbines



These strategies result in loss of energy yield
=> **Possible solution:** storage



Voltage control

The most modern wind turbines are equipped with a **power electronic converter**:

- possibility to adjust the injected reactive power
- **voltage control can be provided** by wind turbines

Control strategy is **network dependent**:

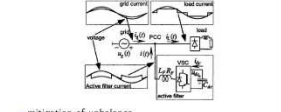
- high voltage: Q-injection
- low voltage: P-injection
- medium voltage: intermediate

Improvement of power quality

Wind turbines with a power electronic converter can enhance the power quality => 'smart' control loops

Examples:

- damping of power oscillations
- mitigation of flicker by injecting active/reactive power
- mitigation of harmonics



- mitigation of unbalance

First BERA Wind Workshop 2013, Brussels (Belgium)
<http://www.eesa.ugent.be>
Contact: Jan.VandeVyver@UGent.be



Agency costs included on plane or train invoices

These costs are not eligible.

These costs are to be avoided:

- Avoid agencies, book travel directly;
- Ask for invoice showing only the total price.

OPATB 2

PASSENGER TICKET AND BAGGAGE CHECK
SUBJECT TO CONDITIONS OF CONTRACT
ISSUED BY: SN BRUSSELS AIRLINES

DATE OF ISSUE: 02NOV05

PASSENGER RECEIPT 1 OF 1

ISS. OFF. CODE: 08202342

NAME OF PASSENGER: MAAS/JEAN MR

TO: **NOT VALID FOR TRAVEL**
TRANSPORTATION THROUGHOUT YOUR JOURNEY*

FARE BASIS: Y

FORM OF PAYMENT: AXXXXXXXXXXXX1008/ C 52

FARE	EUR	627.00
TAXES/CHARGES	EUR	28.00YQ
TAXES/CHARGES	EUR	21.36BE
TOTAL	EUR	692.13

0 082 5241831356 5

NOT VALID FOR TRAVEL
DOCUMENT NUMBER: 082 5241831356 5

These costs are eligible:

“Travel costs and related subsistence allowances (including related duties, taxes and charges such as non-deductible value added tax (VAT) paid by the beneficiary) are eligible if they are in line with the beneficiary’s usual practices on travel.”

(cfr: H2020 Annotated Model Grant Agreement, p.414)

Costs related to presence at scientific congresses and workshops (without active participation)

These costs are eligible costs if:

- The PI states the necessity of the presence for the project;
- this activity is included in the Description of Work (e.g. dissemination activity).

Otherwise costs related to such activities (registration, travel, hotel, ...) are non eligible.



Costs related to interships and training sessions

These costs are eligible costs if:

- these activities are included in the Description of Work (e.g. dissemination, training,...);
- the PI states the necessity of the participation of the project staff.

Otherwise costs related to such activities (e.g. registration, travel, accommodation, ...) are **non eligible** unless:

- a prior written authorization
from the EU Project Officer is obtained.





Costs related to internal meetings (coffee breaks, sandwiches, guest speakers, ...)

These costs are eligible costs if:

- The meetings are justifiable with reference to project tasks / deliverables / milestones;
- Meeting reports, minutes, signed attendee lists, ... are available to prove it;
- Only coffee breaks and light lunches.

These costs are covered by the overhead costs.



Costs related to participation in project meetings

These costs are eligible direct costs :

- The meetings (steering committee meeting, general assembly meeting, management meeting,...) are justifiable with reference to the project (description of work, ...);
- Meeting reports, minutes, signed attendee lists, ... have to be recorded;
- Time sheets of the project team members.

These costs may also be covered by the management costs.



Costs related to the organization of project meetings

Costs related to social activities and dinners (if not paid by the organizer) are covered by:

- per diems for the participants (project team members; list of attendees);
- **or by overhead costs.**

Costs related to guest speakers can be charged as direct project costs if:

- these guests are foreseen in het project description;
- or if the PI clearly states the relevance of the presence of the guests for the project and the meeting.

“Keeping costs to a minimum will also convince auditors.”





Costs related to the subscription fees for scientific journals and books

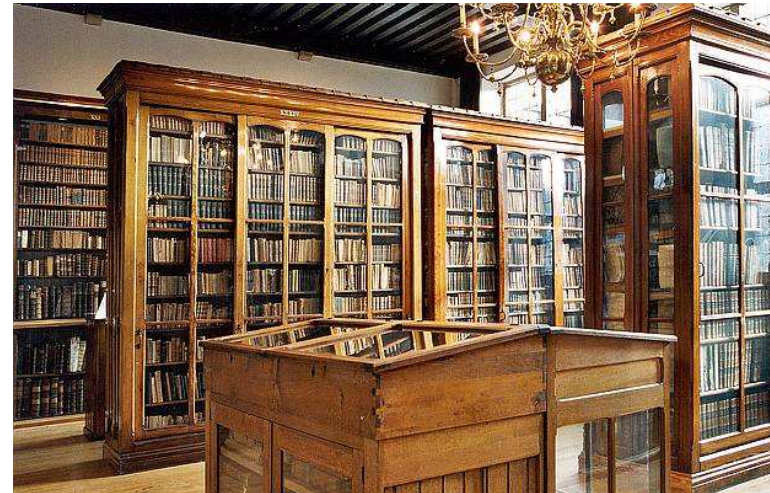
“These costs are overhead costs as they (most likely) benefit the beneficiary in general.”

These costs may be eligible if:

- One can prove their influence on project outcomes (e.g. written statement from PI);
- It is justifiable with reference to project tasks / deliverables (e.g. dissemination).

Publication fees:

- are eligible costs if they can be justified with reference to project tasks.



Personnel costs related to staff who only occasionally do something for the project

These costs are eligible if:

- One can prove their involvement was pivotal to a project activity (e.g. written statement from PI, relevant publications, ...);
- They are experts;
- Time recording shows their effective time worked for the project;
- They are on the payroll of the beneficiary.

Otherwise, these costs are overhead costs.





Extra eligibility issues from the survey

1) Student scholarships (instead of employment contracts): if such scholarships are based on lump sums, they cannot be justified by timesheets.

- Student supervisor states regularly (quarterly) that the student is progressing well and that the objectives of the study/project are being achieved.

2) What should be considered under “subcontracting costs”?

3) FedEx shipping costs are often evaluated as indirect costs by some Project Officers, but not by the institutional rules of bookkeeping. How to solve this?

- PI has to pay it from other sources.

4) Internal invoices for using core services within the institution?

- Internal pricelists justifying the invoiced amounts must be in place and, by preference, must be updated regularly (and each time audited).

5) VTA on international hotel and conference facilities?

6) What about maternity and paternity leave costs?

- Are these costs not included in the total labor cost of a staff member?

7) Representation gifts?



- ⇒ Each question yielded a variety of answers;
- ⇒ Overhead costs were nearly always mentioned;

- ⇒ Several ways are explored and used to justify research related costs.



Tips & tricks to make costs eligible:

- ⇒ corresponding activity has to be clearly described in project (Description of Work; project task / deliverable / milestone): 100%
- ⇒ time sheets, equipment use sheets: proportional share of cost
Costs must have a clear-cut link to a project activity
- ⇒ Alternative: cost is included in a general cost calculation method (audited) and taken into account per unit of research time spent for the project



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