

# AIS LIFE

Aerobiological Information Systems and  
allergic respiratory disease management



## Administrative and financial items



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# Costs incurred

Budget breakdown categories	Total cost in €	Costs incurred from the start date to 30/04/2015 in €	% of total costs
1. Personnel	1.271.651	190.899,57	15,01%
2. Travel and subsistence	36.606	376,6	1,03%
3. External assistance	31.000	0,00	0,00%
4. Durable goods			
Infrastructure			
Equipment	17.457	2.928,54	16,78%
Prototype			
5. Land purchase / long-term lease			
6. Consumables	40.956	2.434,94	5,95%
7. Other Costs	39.015	11.266,15	28,88%
8. Overheads	99.399	14.533,41	7,00%
TOTAL	1.536.084	222.459,21	14,48%



# Costs incurred for each associated beneficiary

Beneficiary short name	Total costs of actions in € (including overheads)	Beneficiary's own contribution in €	Amount of EU contribution requested in €	Costs incurred from the start date to 30/04/2015 in €	%
UNIFI	328.781,00	164.471,00	164.310,00	76.073,91	23,14%
IFC-CNR	284.485,00	142.243,00	142.242,00	32.479,45	11,42%
MUW	242.285,00	121.143,00	121.142,00	64.199,13	26,50%
RNSA	121.741,00	60.871,00	60.870,00	4.946,61	4,06%
UNIFI	223.652,00	116.191,00	107.461,00	44.760,10	20,01%
UPMC	133.583,00	66.791,50	66.791,50	0,00	0,00%
INSERM	201.557,00	100.778,50	100.778,50	0,00	0,00%
<b>TOTAL</b>	<b>1.536.084,00</b>	<b>772.489,00</b>	<b>763.595,00</b>	<b>222.459,20</b>	<b>14,48%</b>



# Personnel costs - Timesheets

## □ HOW TO FILL IN A TIMESHEET

Timesheets or any other time registration system chosen must contain:

- ✓ Clear identification or reference to LIFE project
- ✓ Clear identification of the employee
- ✓ Clear identification of the year, month and day
- ✓ Number of time units worked for the LIFE project
- ✓ Number of the units worked for the EC-funded projects
- ✓ Number of the units worked in total
- ✓ Date and signature of the employee
- ✓ Date and signature of the supervisor



The time worked for the project must be registered in a timely manner, normally every day.

The completed timesheets for a given month must be signed by the employee and approved by the supervisor in a timely manner – **ideally during the first week following the month that they concern.**





# Reporting periods

## Article 12 - Technical activity reports

- ✓ Mid-term report (31/01/2016)
- ✓ Final report (31/05/2017)

Docs. every three months





# Financial Provisions – MID-TERM REPORT

## Financial statement

- Financial statements shall be submitted on the occasion of mid-term and final reports;
- The next reporting period is the mid-term report and the related financial statement should be sent to the Commission by **31/01/2016 (official deadline)**;
- Financial statements shall be presented in accordance with the Guidelines provided by the Commission;
- Each beneficiary is required to send to the coordinator copy of all supporting documents;
- In order to respect the official deadline for the MIDTERM REPORT, all supporting documents should be sent **by 31/12/2015**, with reference to the costs incurred until 30/11/2015.



## Financial Provisions – MID-TERM REPORT

- On the occasion of the mid-term report, we will require the payment of the second installment, equivalent to 40% of the maximum Union financial contribution.
- This payment shall be made on condition that at least 150% of the first pre-financing payment has been consumed (as a percentage of costs incurred).
- Please note that, until now, only the 14,48% has been spent.





# Financial Report

- The template of the Financial Report has been updated recently by the Commission;
- New columns have been added and they are in green;
- On the occasion of the reporting periods, all the information required in the Financial report should be provided by the associated beneficiaries in an accurate and complete way, according to the Guidelines provided by the Commission.



# Financial Report

## 1. Individual cost statement:

A	B	C	D	E	F
<b>Financial Statement of the Individual Beneficiary</b>					
<b>Name of beneficiary:</b>					
<b>Public body (tick if applicable)</b>					
<b>Coordinating Beneficiary (tick if applicable)</b>					
<b>Associated Beneficiary (tick if applicable)</b>					
<b>Statement of expenditures</b>	<b>Total real costs with non-recoverable VAT</b>	<b>Total eligible costs with non-recoverable VAT</b>	<b>Statement of income</b>	<b>€</b>	<b>% of eligible costs</b>
Personnel	€ 0,00	€ 0,00	Net EU contribution (incl. expected)	€ 0,00	
Travel	€ 0,00	€ 0,00	Contribution of the beneficiary	€ 0,00	
External assistance	€ 0,00	€ 0,00	Net Other Funding	€ 0,00	
Durable goods - Infrastructure	€ 0,00	€ 0,00	Direct income	€ 0,00	
Durable goods - Equipment	€ 0,00	€ 0,00			
Durable goods - Prototypes	€ 0,00	€ 0,00			
Land/rights/purchase/lease	€ 0,00	€ 0,00			
Consumable material	€ 0,00	€ 0,00			
Other direct costs	€ 0,00	€ 0,00			
Overheads	€ 0,00				
<b>TOTAL</b>	<b>€ 0,00</b>	<b>€ 0,00</b>	<b>TOTAL</b>	<b>€ 0,00</b>	
<b>To be completed only by beneficiaries from non-Euro countries:</b>				<b>Year</b>	<b>Exchange rate</b>
Exchange rate used to convert national currency into EURO, in case the project accounts are kept in another currency than EURO (i.e. the exchange rate of the first banking day of the year in which the costs are paid as published by the European Central Bank):					
<b>Date of VAT declaration (if relevant)</b>					
			<b>Date and signature</b>		

Once filled in each cost tab, all the amount will be automatically reported in this summary cost sheet. OVERHEADS should be reported directly in this summary cost, and shall be eligible for flat-rate funding of a maximum of 7% of the total amount of eligible direct costs. They need not be supported by accounting documents.



# Financial Report

## 2. Personnel costs

		Total Personnel: €0,00																											
General information on staff assigned to the project								Calculation of the personnel costs																					
A	B	C	D1	D2	D3	D4	D5	E	E1	E2	E3	F	G	H	I1	I2	J	K	L	M	(A)	N	O	P					
Seq'n	Year	Name of person	Job title	Role in the project according to budget form F1	Temporary/additional Y/N	Action in the project Y/N	Foreseen in the budget Y/N	Annual personnel costs	Annual gross salary	Annual obligatory social charges	Annual eligible pension contribution	Time unit	Annual number of productive time units	Time unit rates (Column E/G)	The hourly rate of column H converted to a daily rate in €	Daily rate foreseen in the budget in €	Number of time units assigned to the project (column AA)	Total personnel costs in national currency (H*J)	Exchange rate	Amount in € (K/L)	Seq'n	January	February	March					
1								0,00									0,00		1,00000		1								
2								0,00									0,00		1,00000		2								
3								0,00									0,00		1,00000		3								
4								0,00									0,00		1,00000		4								
5								0,00									0,00		1,00000		5								
6								0,00									0,00		1,00000		6								
7								0,00									0,00		1,00000		7								
8								0,00									0,00		1,00000		8								
9								0,00									0,00		1,00000		9								
10								0,00									0,00		1,00000		10								
11								0,00									0,00		1,00000		11								
12								0,00									0,00		1,00000		12								
13								0,00									0,00		1,00000		13								
14								0,00									0,00		1,00000		14								
15								0,00									0,00		1,00000		15								
16								0,00									0,00		1,00000		16								
17								0,00									0,00		1,00000		17								
18								0,00									0,00		1,00000		18								
19								0,00									0,00		1,00000		19								
20								0,00									0,00		1,00000		20								
21								0,00									0,00		1,00000		21								
22								0,00									0,00		1,00000		22								
23								0,00									0,00		1,00000		23								
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26								0,00									0,00		1,00000		26								
27								0,00									0,00		1,00000		27								
28								0,00									0,00		1,00000		28								
29								0,00									0,00		1,00000		29								
30								0,00									0,00		1,00000		30								
Total																								10,00					

New information required : *Job title - Role in the project - Temporary/additional Y/N - Action in the project - Annual gross salary - Annual obligatory social charges - Annual eligible pension contribution* (those columns detail the annual personnel cost) - *Daily rate foreseen in the budget in €.*  
**Please note that it is mandatory to indicate the Annual number of productive hours in the appropriate column.**

The hours worked on the AIS LIFE project indicated in the time sheet should be reported in this form on a monthly basis.



# Financial Report

## 3. Forms Travel through Other Costs

A	B	C	D	E	F	G	G1	G2	H	I	J	K	L	M
Seqn'	Year	Date of invoice	Number of invoice	Date of payment	Supplier	Description of cost item	Action in the project	Foreseen in the budget Y/N	Invoiced amount in national currency without VAT	Invoiced amount in national currency with non-recoverable VAT	Exchange rate	Invoiced amount in I without VAT (H/J)	Invoiced amount in I with non-recoverable VAT (I/J)	Selection procedure employed if applicable
1											1,00000			
2											1,00000			
3											1,00000			
4											1,00000			
5											1,00000			
6											1,00000			
7											1,00000			
8											1,00000			
9											1,00000			
10											1,00000			
11											1,00000			
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25											1,00000			
26											1,00000			
27											1,00000			
28											1,00000			
29											1,00000			
30											1,00000			
											Total	10,00	10,00	

New information required: *Action in the project – Foreseen in the budget (Y/N) - Selection procedure employed (if applicable).*

Please note that these new information categories have also been introduced in all the other forms (Form External assistance through Other costs).



# EXAMPLE OF SUPPORTING DOCUMENTS FOR FINANCIAL STATEMENT



# Supporting documents

## Personnel Costs

- For *Permanent Staff*: Letter of assignment signed by the responsible service or authority of the relevant beneficiary;
- For *Temporary Staff*: copy of the employment contract and copy of documents relating to the selection procedures;
- Pay roll;
- Time-sheet ;
- Declaration of Legal Entity showing the total cost of the staff involved in the project, including the taxes paid by the employer (for italian beneficiaries, excluding IRAP) and documentation proving payment of tax and social security charges.  
**Please note that the amount indicated in this declaration should be reported in the financial report (personnel costs form, column “Annual personnel costs”);**
- Bank transfer;





# Supporting documents

## Travel and subsistence costs



- Travel related documents (demonstrating that travels are related with AIS LIFE project);
- Mission/Assignment authorization;
- Documentation showing staff expenses: train/bus/flight tickets + boarding pass, meal receipts, hotel invoices, taxi receipts (where permitted);
- Copy of payment receipts (bank transfer, etc...)



# Supporting documents

## External assistance

- Documents relating to the selection of suppliers;
- Copy of invoices;
- Copy of payment receipts (bank transfer, etc...);
- Copy of subcontracts ;

	87923,00	
	64322,00	1
23,00		2
27,00	87593,00	6
31,00		6
123,00	23553,00	
1348,00		
5346,00	87593,00	
1322,00		
	1348,00	

The beneficiaries shall ensure that:

- a) all invoices issued by subcontractors bear a clear reference to the LIFE+ project ( **AIS LIFE PROJECT LIFE13 ENV/IT/001 107** ) and to the subcontract issued by the beneficiaries;
- b) all invoices issued by subcontractors are sufficiently detailed as to allow identification of single items covered by the service delivered (i.e. clear description and cost of each item);





# Supporting documents

## Durable goods

- Documents relating to the selection of suppliers;
- Copy of invoices;
- Copy of payment receipts (bank transfer, etc...);
- Copy of registry of durable goods;



The beneficiaries shall ensure that:

- a) all invoices issued by suppliers bear a clear reference to the LIFE+project ( **AIS LIFE PROJECT LIFE13 ENV/IT/001 107** ) and to the order issued by the beneficiarie;
- b) all invoices issued by suppliers are sufficiently detailed as to allow identification of single items covered by the service delivered (i.e. clear description and cost of each item);



# Supporting documents

## Consumable materials and other costs

- Documents relating to the selection of suppliers;
- Copy of invoices
- Copy of payment receipts (bank transfer, etc...)



The beneficiaries shall ensure that:

- a) all invoices issued by suppliers bear a clear reference to the LIFE+project (**AIS LIFE PROJECT LIFE13 ENV/IT/001107**) and to the order issued by the beneficiarie;
- b) all invoices issued by suppliers are sufficiently detailed as to allow identification of single items covered by the service delivered (i.e. clear description and cost of each item);



## Supporting documents

- Please remember that all the supporting documents required have to be uploaded on dropbox;

[https://www.dropbox.com/home/AIS LIFE](https://www.dropbox.com/home/AIS_LIFE)

Folder: FINANCIAL

- Please note that invoices are not sufficient as proof of payment, you should also provide bank transfer, or equivalent documentation.

Thank you for your attention!

For more informations or questions please write to:

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