

PROVA #1

QUESITO n°1

Il candidato esponga le regole vigenti nell'ambito del Programma H2020 per la rendicontazione dei costi per l'utilizzo di attrezzature di laboratorio, nel caso di acquisto, di leasing o di utilizzo di attrezzature già in possesso del beneficiario.

Il candidato descriva altresì gli applicativi informatici che ritiene opportuno utilizzare al fine della rendicontazione.

QUESITO n°2

Il candidato illustri la procedura in vigore presso l'Università di Catania per l'attivazione di un Assegno di Ricerca su fondi del programma H2020.

QUESITO n°3


Il candidato legga e traduca un brano tratto dall'Articolo 20 dell'*Annotated Model Grant Agreement* in vigore per il Programma H2020.

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1. Reports

What & When? In order to receive payments, the beneficiaries (and their linked third parties) must report on the (technical and financial) implementation of the action (reporting).

 These reports must be **distinguished** from **deliverables** (that are part of Annex 1; see Article 19) and milestones (part of Annex 1, but not covered by Article 19 or 20).

The coordinator must submit a **periodic report** after the end of each reporting period (including the final one).

Each report should be seen as a single package, composed of several parts, i.e.:

- **a technical report**

The periodic technical report includes an explanation of work carried out, an overview of progress, a publishable summary and a questionnaire.

The final technical report is a publishable summary of the entire action (describing the overview of the results and their exploitation and dissemination, the conclusions on the action and its socio-economic impact).

- **a financial report.**

The periodic financial report includes the individual financial statements, an explanation of the use of resources and the periodic summary financial statement.

The final financial report consists of the final summary financial statement that is automatically generated by the IT system. In some cases (and for some beneficiaries/linked third parties) it must be accompanied by a certificate on the financial statements (CFS; one certificate per beneficiary/linked third party).

The financial reports also contain the requests for payment (necessary for any payment other than the pre-financing payment).

Costs related to reporting may be eligible (*see Article 6.2.D.3*).

If the coordinator **breaches** its **obligation** to submit the reports, the Commission/Agency may suspend the payment deadline and — if not remedied after a written reminder — terminate the GA or take any of the other Chapter 6 measures (*e.g. cost rejection, grant reduction, recovery of payments already made, etc.*; *see Articles 42-44, 47-50*).

The GA will not be terminated if the breach concerns the last reporting period (because the action duration is already over).

How? The report(s) must be **prepared** by the **coordinator** and the other **beneficiaries together** (directly in the Funding & Tenders Portal Continuous and Periodic Reporting Modules).

List of documents for the periodic reports:

- explanation of the work carried out (periodic reporting - part B technical report)
- overview of the progress (periodic reporting - part B technical report)
- updated plan for the exploitation and dissemination of results (if necessary) (periodic reporting - part B technical report)
- summary for publication (continuous reporting)
- answers to the questionnaire (continuous reporting)

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- individual financial statements for each beneficiary and linked party (periodic reporting - financial report)
- explanation of the use of resources (periodic reporting - financial report)
- summary financial statement (generated automatically by the IT system)
- information on amounts to be paid to the Joint Research Centre (JRC) (if necessary).

List of documents for the final report:

- final summary for publication (generated automatically by the IT system)
- final summary financial statement (generated automatically by the IT system)
- certificates on the financial statements (CFS) (if necessary).


Generally, they can be **prepared together** (i.e. by several users from different beneficiaries), via the Funding & Tenders Portal Continuous and Periodic Reporting Modules. The parts in the **continuous reporting** can be filled out at any moment in time (continuously open) and are then automatically added into the periodic report by the IT system (*part A of the technical report with the questionnaire and the summary for publication; consolidated financial statement*). Other parts are opened only at **periodic reporting** (*part B of the technical report, individual financial statements, explanation of the use of resources*). Data is cross-linked to avoid duplication of data input (*e.g. the financial statement and the explanation on the use of resources are linked: for each cost declared in the financial statement, a box will pop up asking the beneficiary to give an explanation of the cost, link it to the relevant work package(s) and justify the expense, if necessary; the final report is completely automatized: assembled on the basis of elements from the periodic report*).

Individual financial statements must be filled out by each beneficiary (individually), and then signed and formally submitted to the coordinator (directly in the Funding & Tenders Portal).

This includes the **coordinator**, who must also submit the individual financial statement for itself.

For **linked third parties**, the financial statements must be filled out and submitted by their beneficiary (since the linked third parties cannot sign them in the IT system).

Before submission, the beneficiary must complete the data for the linked third party (based on the information it received from the linked third party). The beneficiary then prints the financial statement and sends it to the linked third party, for signature (*on paper*) and return (by registered post with proof of delivery). The beneficiary must ensure that the data encoded is correct (i.e. identical to the signed paper version).

 **Record-keeping** — The beneficiary must keep the original of the linked third party in its files (*see Article 18.1.2*).

If a beneficiary cannot submit its individual financial statement on time, the report can be **submitted without this financial statement**. The costs will be considered zero for this reporting period, but the beneficiary can declare its costs with the next financial report (for the next reporting period).

The coordinator will be asked to confirm the non-submission, when submitting the report.

If a beneficiary fails to submit its financial statement for the *last* reporting period, the Commission/Agency may suspend the payment deadline (*see Article 47*).

The **certificates on the financial statements (CFS)** must be submitted (by the coordinator) as scanned copy (PDF) together with the financial statement for the last reporting period of the beneficiary concerned.

⚠ Record-keeping — The beneficiary must keep the originals for itself and its linked third parties in its files (see Article 18.1.2).

When all parts are ready, the report(s) are assembled automatically by the IT system and must be **submitted** by the coordinator (as a single package; **single submission**).

When a report is submitted, the other beneficiaries are automatically informed by the system.

If the Commission/Agency considers the report **incomplete** or not in compliance with the conditions of this Article, it will suspend the payment deadline (see Article 47).

In this case, the Commission/Agency will send back the report to the coordinator, as a single package, together with a notification letter that explains the reasons and requests modifications and/or clarification(s) (**suspension of the payment deadline**). The coordinator (CoCo) must then re-submit the corrected report, as a single package, within the deadline specified (**single re-submission**).

The re-submission re-starts the payment deadline (remaining time, taking account of the time used before suspension).

⚠ Adjustments of financial statements (exceptional) — If the beneficiaries notice a mistake (e.g. incorrect accounting information; error in the calculation; etc), they can make an adjustment (positive or negative) in the following reporting period to the financial statements for any previous reporting period.

Example: An internal audit on the annual accounts of the beneficiary finds later errors in the accounting information used to calculate the hourly rates.

Otherwise, costs that have already been declared can normally NOT be adjusted/changed (e.g. to take into account of a different hourly rate after the closure of the financial year).

2. Reporting periods

Each action is divided into reporting periods.

The length of the reporting periods is set out in the GA. As a general rule, reporting periods last 18 months.

The number of reporting periods is also set out in the GA, and depends on the action duration. Normally it is determined as follows:

Duration in months	Max. number of periods
1 to 18	1
19 to 36	2
37 to 54	3
55 to 72	4
73 to 90	5

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3. Technical report: Explanation of the work carried out — Overview of the progress — Summary for publication — Questionnaire


The **explanation of the work carried out** and the **overview of the progress** should show how the action is being implemented and what has already been achieved (as compared to the objectives, milestones and deliverables described in Annex 1).

The coordinator must check if all deliverables due for the period have been submitted. If work planned was not carried out, the beneficiaries must explain why.

The overview of the progress must also describe how achieved results are exploited and disseminated and include an updated **plan for the exploitation and dissemination of the results** (if such a plan is foreseen in Annex 1).

For grants signed after GA version 3.0, the overview of the progress must also indicate the communication activities carried out by the consortium (*see also Article 38.1*).

 **Security obligations** — Technical reports may NOT contain any information that has been **EU-classified** in Annex 1 of the GA (*see Article 37*).

 For more guidance on security obligations, *see the Guidelines for the handling of classified information in EU research projects and, more generally, the Funding & Tenders Portal Online Manual*.

The **summary** must give a brief description of the action, presenting its objectives and the results achieved (in an easy-to-read way, understandable for a non-specialist audience).

The summary must be **fit for publication**, so that the Commission/Agency can publish it on its website right away.

If needed, the Commission/Agency may make changes to the summary and publish it (after having given the coordinator the opportunity to comment).

The coordinator must ensure that none of the material submitted for publication includes confidential (or EU-classified) information.

For the last reporting period: The summary should present an overview of the results, their exploitation and dissemination, the action's conclusions and its socio-economic impact (because it will be directly re-used for the final report).

The **questionnaire** must be filled out to provide the Commission/Agency with regular up-to-date information for monitoring the action (and ultimately the H2020 Programme).

The questionnaire consists in structured information on:

- performance indicators (defined in Annex II to the H2020 Specific Programme)
- information to monitor the implementation of H2020 on cross-cutting issues (*see Annex III to the Specific Programme*) and to assess the progress of Horizon 2020 against the objectives defined for the 'societal challenges' (*see Article 3 and Annex I to the Specific Programme*).

It is designed in a modular way, consisting as much as possible of structured questions, by topic (*e.g. publications, patents, innovation, etc.*).

PROVA #2

QUESITO n°1

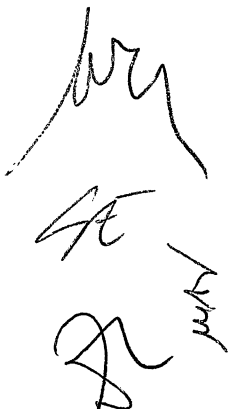
Il candidato esponga quali sono le procedure da seguire ed i documenti che devono essere presentati in caso di audit della Commissione Europea nell'ambito del Programma H2020. Il candidato descriva altresì gli applicativi informatici che ritiene opportuno utilizzare al fine della preparazione dei documenti a supporto della procedura di audit..

QUESITO n°2

Il candidato esponga le procedure in vigore presso l'Università di Catania per l'acquisto di attrezzature informatiche su fondi del Programma H2020.

QUESITO n°3

Il candidato legga e traduca un brano tratto dall'Articolo 13 dell'*Annotated Model Grant Agreement* in vigore per il Programma H2020.



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1. Subcontracting

If necessary to implement the action, the beneficiaries may award subcontracts covering the **implementation** of certain **action tasks** described in Annex 1.

⚠ Subcontractors — Subcontractors participate in the action by carrying out action tasks for the beneficiary. They are NOT beneficiaries and therefore have no direct obligations under the grant agreement (but their beneficiaries must ensure that they comply with certain key obligations).

Subcontract — For the purposes of the GA, a '**subcontract**' means the purchase of goods, works or services that are identified in Annex 1 as action tasks.

Example (subcontracts): *Contracts for (parts of) the research or innovation tasks mentioned in Annex 1.*

The differences between purchase contracts, subcontracts, in-kind contributions against payment and implementation by linked third parties are explained in Article 8.

Characteristics of subcontracting:

- Based on business conditions

This means that the subcontractor charges a price, which usually includes a profit (— this distinguishes it from linked third parties; *see Article 14*).
- Subcontractor works without the direct supervision of the beneficiary and is not hierarchically subordinate to the beneficiary (— this distinguishes it from action tasks implemented by in-house consultants; *see Article 6.2.A.2*).
- Subcontractor's motivation is pecuniary, not the research work itself. The subcontractor is paid by the beneficiary in exchange for its work.
- Responsibility towards the EU/Euratom for the subcontracted work lies fully with the beneficiary.

The beneficiary remains responsible for all its rights and obligations under the GA, including the tasks carried out by a subcontractor.
- Subcontractor has no rights or obligations towards the Commission/Agency or the other beneficiaries (it has no contractual relation with them).

Examples (subcontracts):

Testing and analysis of the resistance of a new component under high temperatures, if described in Annex 1 as action task.

Only **limited parts of the action** may be subcontracted — except for actions involving PCP/PPI (because the PCP/PPI action tasks are by definition fully subcontracted).

The beneficiaries must make special arrangements regarding **results** produced by the subcontractors (in order to be able to fully comply with their obligations under the GA; *see Article 26.3*).

⚠ Security obligations — Stricter rules apply for action tasks that involve information that is **EU-classified** or results that are subject to **limited disclosure/dissemination** in Annex 1 of the GA (*see Article 37*).

i For more information on security obligations, *see the Guidelines for the handling of classified information in EU research projects and, more generally, the Funding & Tenders Portal Online Manual.*

⚠ Article 13 contains both additional cost eligibility conditions (in Article 13.1.1) and 'other obligations' (in Article 13.1.2).

2. Additional cost eligibility condition: Best value for money or lowest price

The beneficiaries must base their subcontracts either on the best value for money (considering the quality of the service proposed, i.e. the **best price-quality ratio**) or on the lowest price.

This requirement reflects the **general cost eligibility condition** set out in Article 6.1(a)(vii) (i.e. that costs must be reasonable and comply with the principle of sound financial management) and applies it specifically to the subcontracting context.


The best value for money principle does NOT in all cases require **competitive selection procedures**. However, if a beneficiary did not request several offers, it must demonstrate how best value for money was ensured.

For the best price-quality ratio, price is an essential aspect (together with quality criteria, such as technical quality, etc.), but it is NOT automatically necessary to select the offer with the **lowest price**. Selecting the lowest price may however be appropriate for automatic award procedures where the subcontract is awarded to the company that meets the conditions and quotes the lowest price.

In order to provide a good analysis of the price-quality ratio, the criteria defining quality must be clear and coherent with the purposes of the action task that is subcontracted.

3. Additional cost eligibility conditions for actions involving PCP or PPI

This additional option will be inserted into the GA if the action involves pre-commercial procurement (PCP) or procurement of innovative solutions (PPI).

 This concerns research and innovation actions or innovation actions *with* a PCP or PPI.

This should NOT be confused with PCP/PPI action (separate type of action, which use a different model grant agreement and whose *main* action task is the implementation of the PCP or PPI).

The additional rules mirror the key obligations for PCP/PPI actions from the H2020 MGA PCP/PPI.


4. Additional cost eligibility condition: Tasks set out in Annex 1 — Total estimated costs of subcontracting set out in Annex 2 — Simplified approval procedure

The **tasks to be implemented** and the **estimated cost** for each subcontract must be set out in Annex 1.

It is the work (i.e. the action tasks) to be performed by a subcontractor that must be identified in Annex 1. The name of the subcontractors is in principle not necessary.

The description should also include an estimation of costs for each subcontract.

Moreover, it should explain the need for a subcontract, taking into account the specific characteristics of the action.

 If the **name** of the subcontractor is known at the time of the grant signature the beneficiary may indicate it in Annex 1. However, the fact that the name of the subcontractor is indicated in Annex 1 does not imply the approval of the Commission of the subcontract (or the subcontracting costs). For example, if the subcontractor was not selected based on best value-for-money the Commission may reject the costs even if its name was indicated in Annex 1.

Additionally, the **total estimated costs for subcontracting** per beneficiary must appear in the table of estimated costs of Annex 2.

New subcontracts — If the need for a subcontract is not foreseen at the moment of the signature of the GA, the coordinator must request an **amendment** of the GA in order to introduce it in Annex 1 and 2 (see *Article 55*). Exceptionally, the Commission/Agency may approve costs related to subcontracts not included in Annex 1 and 2 without formally amending the GA (**simplified approval procedure**).

The new subcontract must be included and explained in the technical periodic report (in the section 'unforeseen subcontractor').

Approval will NOT be granted if the subcontract risks to substantially change the nature of the project (i.e. there is a doubt whether the project is still (in substance) the same as the one that was selected or whether the beneficiary has still the operational capacity to carry out the action).

Example (approval): *A beneficiary loses some personnel specialised in a particular field, and as a result decides to subcontract some tasks it had originally foreseen to carry out itself. The beneficiary fails to inform the coordinator of this fact and therefore the GA is not amended. These circumstances are declared in the periodic report and it is approved by the Commission.*

Example (no approval): *A key beneficiary leaves the consortium and the coordinator subcontracts all the tasks of this beneficiary.*



The approval is at the full discretion of the Commission/Agency and there is no automatic entitlement to it. Beneficiaries that rely on the simplified approval procedure bear the **full risk** of non-approval and rejection of costs by the Commission/Agency.

5. Additional cost eligibility condition: Controls on the subcontractor (by the Commission/Agency, ECA and OLAF) — Evaluation of the impact of the action

The beneficiaries must ensure that the Commission/Agency, the European Court of Auditors (ECA) and the European Anti-Fraud Office (OLAF) have the right to carry out checks, reviews, audits and investigations on the subcontractor (see *Article 22*).

They must also ensure that the Commission/Agency has the right to make an evaluation of the impact of the action under Article 23.

It is the beneficiaries' responsibility to ensure that these obligations are accepted by the subcontractors (*for example, if they refuse access and the Commission/Agency cannot verify the eligibility of the costs, it will reject them*).

6. 'Other obligation': Extension of obligations under the GA to subcontractors

The beneficiaries must ensure that the subcontractors comply with certain obligations under the GA.

Obligations that must be extended to subcontractors:

- Avoiding conflicts of interest (see *Article 35*)
- Maintaining confidentiality (see *Article 36*)
- Promoting the action and give visibility to the EU funding (see *Article 38*)
- Liability for damages (see *Article 46*).

It is the beneficiaries' responsibility to ensure that these obligations are accepted by the subcontractors.

Best practice: In order to be able to fulfil this obligation, the beneficiaries should impose contractual arrangements on the third parties.

7. 'Other obligation': Compliance with national procurement rules

Beneficiaries that are 'contracting authorities' or 'contracting entities' (within the meaning of the EU public procurement Directives 2014/24/EU and 2014/25/EU³⁷) must **moreover** comply with the applicable **national law on public procurement**. These rules normally provide for a special procurement procedure for the types of contracts they cover.

'Contracting authority' means the State, regional or local authorities, bodies governed by public law, associations formed by one or several of such authorities or one or several of such bodies governed by public law (*see Article 2.1(1) of Directive 2014/24/EU*).

'Bodies governed by public law' also include entities financed mostly by the State, regional or local authorities, or other bodies governed by public law and entities controlled by those bodies (for the full definition, *see Article 2.1(4) of that Directive*).

'Contracting entities' means entities operating in a utilities sector (water, energy, transport, postal services). They may be contracting authorities, public undertakings or entities operating on the basis of special or exclusive rights (*for the full definition see Article 4 of Directive 2014/25/EU*).

Specific cases (subcontracting):

Subcontracting between beneficiaries — Is NOT allowed in the same GA. All beneficiaries contribute to and are interested in the action; if one beneficiary needs the services of another in order to perform its part of the work it is the second beneficiary who should declare the costs for that work.

Subcontracting to affiliates — Is NOT allowed, unless they have a framework contract or the affiliate is their usual provider, and the subcontract is priced at market conditions. Otherwise, these affiliates may work in the action, but they must be identified as linked third parties under Article 14 and declare their own costs.

Coordination tasks of the coordinator (*e.g. distribution of funds, review of reports and others tasks listed under Article 41.2(b)*) — Can NOT be subcontracted. Other activities of the coordinator may in principle be subcontracted.

Framework contracts or subcontracts — Framework contracts can be used for selecting a provider if this is the usual practice of the beneficiary (*e.g. for a type of service*). In order to be eligible, the framework contract must (have) be(en) awarded on the basis of best-value-for-money and absence of conflict of interest. The framework contract does not necessarily have to be concluded before the start of the action.

³⁷ New directives in force since 2016:

Directive 2014/24/EU of the European Parliament and of the Council of 26 February 2014 on public procurement (OJ L 94, 28.3.2014, p. 65) and repealing Directive 2004/18/EC (OJ L 94, 28.03.2014, p.65).

Directive 2014/25/EU of the European Parliament and of the Council of 26 February 2014 on public procurement by entities operating in the water, energy, transport and postal services sectors and repealing Directive 2004/17/EC (OJ L 94, 28.3.2014, p. 243).

Old directives:

Directive 2004/18/EC of the European Parliament and of the Council of 31 March 2004 on the coordination of procedures for the award of public work contracts, public supply contracts and public service contracts (OJ L 134, 30.4.2004, p. 114).

Directive 2004/17/EC of the European Parliament and of the Council of 31 March 2004 coordinating the procurement procedures of entities operating in the water, energy, transport and postal services sectors (OJ L 134, 30.4.2004, p. 1).