

# European Research Projects (H2020) Guidelines UNIGE

## Budget and financial management key points

### Responsibilities/support, funding rules, budget checks

V01.2021

*The Guidelines apply mainly to H2020 collaborative projects and ERC grants.*

*Marie Skłodowska Curie actions not covered here, the budgets being based on flat rates defined by the EC.*

*For specific H2020 project/funding schemes additional information is available on request.*

*The guidelines are not intended to be a legally binding document or regulation. In case of questions, please contact Research Services or DIFIN. Official reference documents : EC H2020 Annotated Model Grant Agreement ; UNIGE directives and policies.*

*Please refer always to the latest version of the guidelines available on our web site.*

## 1 Budget set-up, support

**Research Services (RS)** provide all relevant information on budgeting and financial management of H2020 grants throughout their duration, and in particular on the specific EC rules and the general UNIGE rules. RS organise - in close collaboration with DIFIN - events including financial information and, if relevant, personal PI briefings at submission, grant agreement or reporting stages.

**The PRINCIPAL INVESTIGATOR** establishes his budget using the information provided by the UNIGE guidelines and the information provided by his faculty/department administration/HR. He fills in a detailed budget table in CHF/Euro using the UNIGE template/calculator (or any similar model) and carries out all necessary self-checks. If the project is accepted for funding, he submits the budget to DIFIN for the final mandatory budget check (see pt 3 below). The PI remains in any case responsible for the correctness of his financial data and management.

For project coordinated by UNIGE : The PI is responsible for the overall financial coordination of the project, but each partner remains fully responsible for his own Certificates on Cost Statements and any own data contributed to the financial and management reports. Please note, that RS and DIFIN do not contribute to the (financial) management of European projects/consortia, these duties being covered by the coordinator's management team.

Please be aware that submitted budgets must be definitive. Only minor changes are possible at the stage of Grant preparation/signature if the proposal is retained for funding by the EC.

**DIFIN** follows up on the UNIGE accounts, checks budgets, contributes to the establishment of financial reports and organises audits. DIFIN is the key contact for the PI 1) for all budgets needing a DIFIN check (see below), 2) for all financial accounting management questions during the life time of the project.

- ➔ [UNIGE budget calculator template for collaborative projects](#)
- ➔ [FinancialHelpdesk-BudgetCalculatorForCoordinators-2A.xls](#)

## 2 Funding rules

### 2.1 Cost eligibility, reimbursement modalities

**Real/effective costs** are most commonly applied. The reimbursement rate is 100% for research projects/actions and innovation actions carried out by universities.

For some specific actions (f.ex. Pre-commercial procurement actions) the rate might be less (70-90%). In such cases, the own contributions must be provided by the PI and carefully checked and approved by the relevant faculty/department instances.

The cost eligibility is based on the beneficiary's (UNIGE) own regulations and cost/reimbursement scale, within the specific H2020 funding rules. The information below refers to this type of costs.

**Flat rate amounts** fixed by the European Commission are used for some specific project types such as Marie Skłodowska Curie actions. They are not considered below.

**Lump sum funding** is applied for some specific calls. If applicable in your project, please contact us for further information.

### 2.2 Cost categories

H2020 budgets include the following cost categories :

A Personnel costs

B Other direct costs

C Direct costs of subcontracting

D Direct costs of providing financial support to third parties

E Cost of in-kind contributions not used on the beneficiary's premises

F Indirect costs (= overheads)

G Special unit costs covering direct and indirect costs (only for some specific calls in part. INFRA)

Information, examples and rates for main cost categories are given hereafter for UNIGE, on indicative basis to be checked with the relevant administration of the PRINCIPAL INVESTIGATOR's research department/unit.

- ➔ [UNIGE H2020 cost classification infosheet](#)

## 2.3 Personnel costs

Personnel costs usually represent large parts of the budget and therefore need special attention.

Personnel costs must include all social charges and annual salary progressions, in conformity with the official UNIGE salary scales and procedures :

- see UNIGE H2020 cost classification infosheet for indicative information (see link above),
- check always with the relevant department/faculty/central HR services.

**Timesheets** : be aware that all staff reimbursed on the project have to fill in timesheets, with the exception of full-time Marie-Curie fellows. Duly filled-in and signed timesheets are mandatory for any personnel cost claims to the EC.

→ [H2020 Timesheets UNIGE](#)

## 2.4 Other direct costs

Other direct costs include Travel, Equipment and Other goods and services costs. If the total of the Other direct costs exceed 15% of the total personnel costs, the need for carrying out the work must be duly documented in the table 3.4b (Other direct cost items) in part B.

### Travel costs

Travel costs and related accommodation/subsistence costs and allowances.

According to institutional rates and practices.

→ [Directive 0083 Payer ou rembourser des frais de déplacement](#)

### Equipment

Reimbursement of costs of acquisition or use of equipments/infrastructures must be duly justified. The following equipments can be considered if conforming the UNIGE rules : *appareil scientifique, machine/outillage, équipement bureautique, matériel informatique (sauf PC), ordinateurs (PC), matériel audiovisuel, mobilier, logiciel, licence informatique.*

Please note that standard office/lab equipment cannot be charged to the project, but only specific additional equipment necessary to carry out the project.

**Time control** : Only depreciation costs for the duration of use are eligible. Time of use must be documented (lab books, « timesheets », etc.).

→ [Directive 0194 Dépenses à prendre en charge sur les crédits d'investissement](#)

### Other goods and services

**Consumables** : raw material, scientific publications needed for the project, etc.;

**Dissemination** : open access during the project, and conference fees for presenting project-related research, etc.;

**IPR** : protection of results, royalties for access rights which are needed to implement the project, etc.;

**Translation** : if necessary for the project implementation;

**Data Storage** : for sensitive data requiring specific storage security/capacity on dedicated servers. This cost could be claimed under Good and services (outsourcing), or under internal invoices (use of internal platforms), or under third party cost against payment (f.ex. VITAL IT), depending on the project context and storage availabilities. In any case, DIFIN-UE should be consulted for appropriate budgeting.

**Certificate on financial statement (CFS)** must be provided for each beneficiary (and for each linked third party) if it requests a total contribution (total direct costs including “subcontracting”) of EUR 325 000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices. Please note that this fee is not considered as a subcontracting cost (as it was the case in FP7).

It has to be budgeted with the following rates provided by DIFIN-UNIGE :

Montant des dépenses à tester	Coût de base	Coût, débours inclus
Jusqu'à CHF 700,000	CHF 3,300	CHF 3,432.--
Entre CHF 700,001 et CHF 900,000	CHF 4,000	CHF 4,160.--
Entre CHF 900,001 et CHF 1,100,000	CHF 5,000	CHF 5,200.--
Entre CHF 1,100,001 et CHF 1,300,000	CHF 5,500	CHF 5,720.--
Entre CHF 1,300,001 et CHF 1,500,000	CHF 6,000	CHF 6,240.--
Entre CHF 1,500,000 et CHF 1,700,000	CHF 6,500	CHF 6,760.--
Entre CHF 1,700,001 et CHF 2,000,000	CHF 7,000	CHF 7,280.--
Entre CHF 2,000,001 et CHF 2,500,000	CHF 7,500	CHF 7,800.--
Entre CHF 2,500,001 et CHF 3,000,000	CHF 8,000	CHF 8,320.--
Entre CHF 3,000,001 et CHF 3,500,000	CHF 8,500	CHF 8,840.--
Entre CHF 3,500,001 et CHF 4,000,000	CHF 9,000	CHF 9,360.--
Entre CHF 4,000,001 et CHF 4,500,000	CHF 9,500	CHF 9,880.--
Au-delà de CHF 4,500,000	sur demande	--

**Internal invoicing for services/goods** provided by UNIGE-units others than the one participating in the project : please check with DIFIN-UNIGE.

## 2.5 Direct cost of subcontracting

Subcontracting can be used to implement a limited part of the project which must be duly described in the proposal. Subcontracting costs include the actual price and taxes (including non-deductible VAT) paid by the beneficiary. Indirect costs on subcontracting are not eligible.

The best value for money principles must be applied, according to institutional rules and national/cantonal legislation.

## 2.6 Direct costs of providing financial support to third parties

This cost category should be used only if the possibility is explicitly mentioned in the work programme/call for proposals to which you respond.

Example: As part of your proposal, you plan a prize or a competitive call for proposals for the development of a specific electronic device. The prize or call is open to legal entities outside the project. You select one or more successful applicants and award the prize or reimburse them to cover their development costs for the device.

This mechanism may be referred to as “**cascade funding**”. Please contact us if relevant for your proposal.

## 2.7 Cost of in-kind contributions not used on the beneficiary's premises

These costs cover in-kind contributions that are made available by third parties against payment or free of charge and that are not used on the beneficiary's premises.

- costs for personnel that is made available (seconded) against payment or free of charge and working outside the beneficiary's premises;
- costs for equipment, infrastructure, or other assets that are made available against payment or free of charge and used outside the beneficiary's premises;
- costs of other goods and services made available against payment or free of charge and used outside the beneficiary's premises.

**Costs of linked third parties**, if any, are included in the beneficiary's budget.

## 2.8 Indirect costs (overheads)

**25% flat rate** calculated automatically on the total of all direct costs excluding subcontracting.

No other (arbitrary) overhead rates are admitted.

## 2.9 Exchange rates UNIGE

Detailed budgets should be calculated in CHF and Euros using the UNIGE exchange rate above, as a sound basis for any financial monitoring and reporting during the project.

Please be aware that all budgets submitted to the EU (H2020) are in EUR, based on a budget in CHF.

**All budgets for UNIGE are reverted using a prudential exchange rate defined by DIFIN.**

**Current UNIGE exchange rate (as of 1.2.2021) : 1.00 Euro = 1.02 CHF**

Previous (1.6.2020-31.1.2021) : 1.00 Euro = 1.00 CHF

### 3 Budget checks

In order to prevent future problems at the level of financial reports or audits, with the risk of costs being declared non-eligible by the EC, final budget checks must be carried out, except for MSCA fellowships/grants.

**Before project submission**, the budgets must be self-checked by the PRINCIPAL INVESTIGATOR on the basis of the information provided by the UNIGE Guidelines. If the project/budget includes third parties, significant equipment or and other special costs please contact Research Services.

**Before EC grant agreement signature**, all budgets are re-checked by the PRINCIPAL INVESTIGATOR, before undergoing a final mandatory check by DIFIN.

Please note that only minor and duly justified changes from the original submitted budget are possible at this stage.

**For the final budget check by DIFIN, the PRINCIPAL INVESTIGATOR provides his duly completed and pre-checked budget calculator/table template in CHF-Euro (see link below, other calculation tables can be accepted if they contain the same information) - as soon as possible but at least 3 weeks before Grant Agreement signature.**

DIFIN checks the overall coherence of the budget and the correct budgeting of special items such as equipment and inclusion of third parties or subcontractors for example. DIFIN does not check individual cost amounts (personnel cost categories and costs, etc.).

All cost indications/calculations remain on the PI's responsibility.

DIFIN confirms the budget formal correctness to the PI by email, with copy to RS.

Please note that no Grant agreement can be submitted for signature by the vice-rector in charge of research (through RS) without this clearing by DIFIN.

- ➔ [UNIGE budget calculator template for collaborative projects](#)
- ➔ [FinancialHelpdesk-BudgetCalculatorForCoordinators-2A.xls](#)

### 4 Open account

Once the Grant agreement signed, the PRINCIPAL INVESTIGATOR requests the opening of a project-specific account to DIFIN. For UNIGE project coordinators, DIFIN opens also a EURO-account.

- ➔ [Open UNIGE account \(DIFIN/RS\)](#)

### Further information and contacts:

[H2020 Annotated Model Grant Agreement \(EC\)](#)

[Financial Helpdesk \(EC\)](#)

[Research Services - Euresearch](#)

[DIFIN-UE](#)