

Manual: H2020 financial reporting in SYGMA

Beneficiaries and **linked third parties** of each project, funded by the European Commission must fill in a financial statement and submit them to the Commission within 60 days after the project period has ended, as part of the periodic report.

If you fail to submit a financial statement in time (or at all), your **costs will be considered 'zero'** for this reporting period (though you can declare them in the next/final reporting period).

For questions regarding the financial reporting *not* addressed or extensively explained in this document, please check the AGA – Annotated Model Grant Agreement (as from page 39):

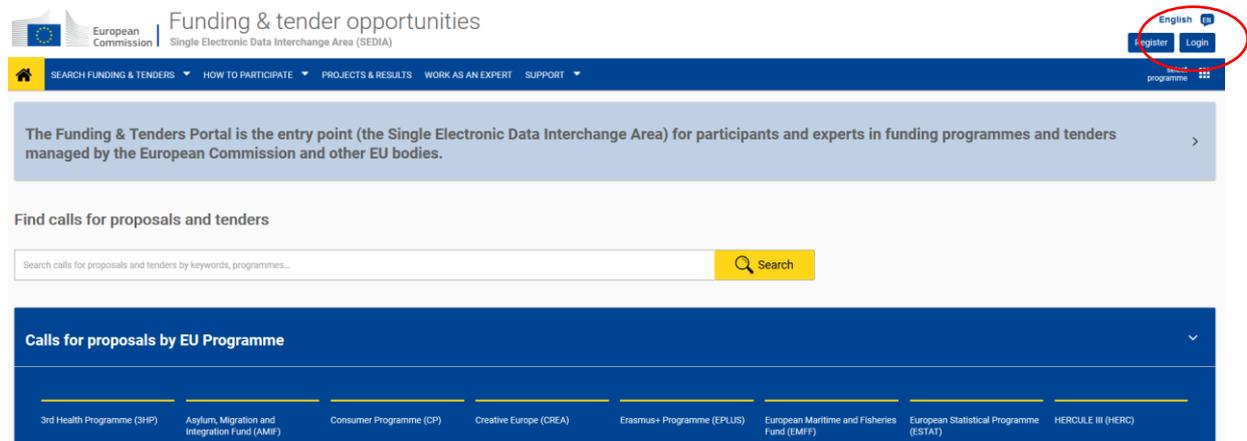
http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020-amga_en.pdf

Steps explained in this manual

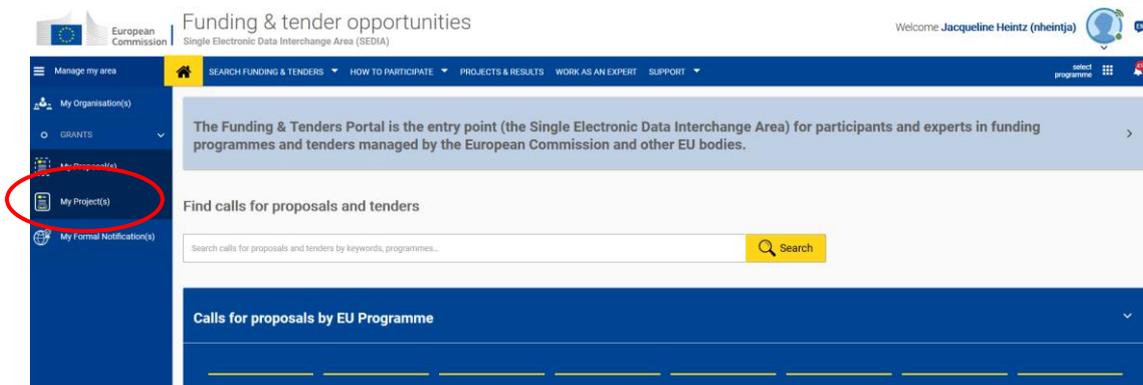
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	d) Direct costs for subcontracting	4
	e) Direct costs of providing financial support to third parties	4
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1 Log in to the Participant Portal

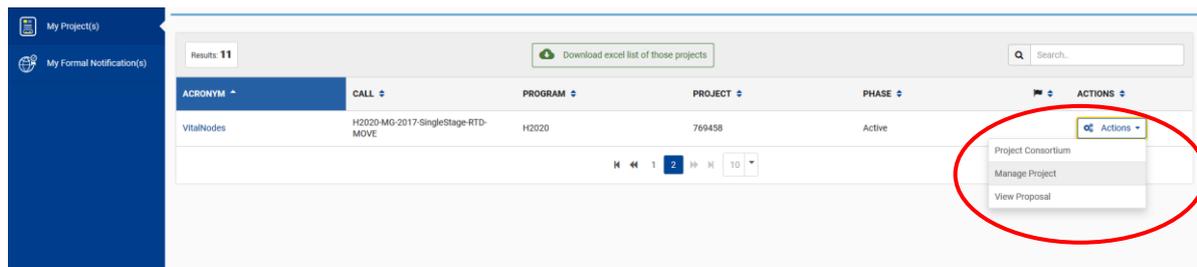
<https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/home>



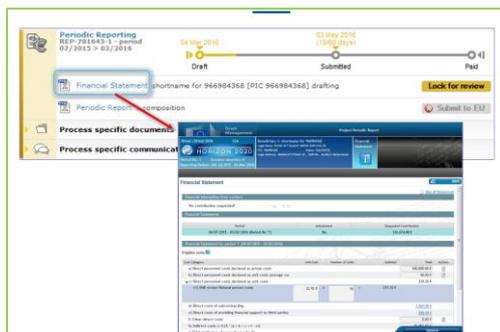
Go to my project(s)



Click Actions followed by MP – Manage Project – behind the concerning project



Click Financial Part of <your organisation>:



2 Fill in all costs including explanations

Cost Category
a) Direct personnel costs declared as actual costs
b) Direct personnel costs declared as unit costs (average costs)
▼ c) Direct personnel costs declared as unit costs
c1) SME owner/Natural person costs
d) Direct costs of subcontracting
e) Direct costs of providing financial support to third parties
f) Other direct costs
h) Costs of internally invoiced goods and services
i) Indirect costs (= 0.25 * (a + b + c + f + h - p))
k) Total costs (= a + b + c + d + e + f + h + i)
l) Receipts
n) Maximum EU contribution (= 70% * k)
o) Requested EU contribution

- a) Personnel costs
 Complete the direct costs for personnel (a,b,c) as
- actual costs or
 - unit costs (average costs), followed by:

Action Report: complete data on the person-months per work-package.

At this stage, you don't have to provide details like names, level of experience etc. (though the EC may ask you to later).



Next to the 'R' a 'magic wand' can be clicked this is the **personnel costs calculation wizard** (Bwizard): a tool to help to calculate the personnel costs.

Financial Statement SAVE

Financial information from contact

No contribution requested? Yes No

Financial Statements

Period	Adjustment	Requested Contribution
04/07/2015 - 03/03/2016 (Period No '1')	No	0.00 €

Financial Statement for period '1' (04/07/2015 - 03/03/2016)

Eligible costs: ⓘ

Cost Category	Unit Cost	Number of Units	Subtotal	Total	Actions
a) Direct personnel costs declared as actual costs				120,000.00 €	
b) Direct personnel costs declared as unit costs (average co:				0.00 €	
▼ c) Direct personnel costs declared as unit costs				0.00 €	

Direct personnel costs declared as actual costs

Persons/month per WP

No.	Person Months	Associated Work Package	Actions
1	10	(none)	 

Associate Work Packages

Use of in kind contribution from third party

There are no Use of Resources provided 

Don't forget to save your input!

d) Direct costs for subcontracting

This is an editable field (or a link when these uses of resources are not provided in the budget). When you click the number a pop up will occur:

Direct costs of subcontracting □

[+ Add Detail](#)

No.	Costs	Description	Foreseen in Annex I	Explanations (if not foreseen in Annex I)	Actions
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

[Ok](#) [Cancel](#)

Use one line (add detail) for each cost and explain the costs clearly. Only give an *explanation* when the costs are NOT foreseen in Annex 1 (Description of Action).

e) Direct costs of providing financial support to third parties

This concerns "cascade funding" and prizes (Article 15, GA). Declare third parties here.

Financial Statement SAVE

[Use of Resources](#)

Financial information from contact

No contribution requested? Yes No

Financial Statements

Period	Adjustment	Requested Contribution
04/07/2015 - 03/03/2016 (Period No '1')	No	150,508.80 €

Financial Statement for period '1' (04/07/2015 - 03/03/2016)

Eligible costs: [1](#)

Cost Category	Unit Cost	Number of Units	Subtotal	Total	Actions
a) Direct personnel costs declared as actual costs				120,000.00 €	<input type="text"/>
b) Direct personnel costs declared as unit costs (average cost)				0.00 €	<input type="text"/>
▼ c) Direct personnel costs declared as unit costs				0.00 €	
c1) SME owner/Natural person costs	33.92 €	x <input type="text"/> 0 =		0.00 €	
d) Direct costs of subcontracting				0.00 €	<input type="text"/>
e) Direct costs of providing financial support to third parties				0.00 €	<input type="text"/>

Direct costs of subcontracting

[+ Add Detail](#)

No.	Costs	Description	Foreseen in Annex I	Explanations (if not foreseen in Annex I)	Actions
1	0.00 €	<input type="text"/>	Yes	<input type="text"/>	<input type="text"/>

[Ok](#) [Cancel](#)

Don't forget to save your input!

f) Other direct costs

Financial Statement SAVE

Financial information from contact

No contribution requested? Yes No

Financial Statements

Period	Adjustment	Requested Contribution
04/07/2015 - 03/03/2016 (Period No '1')	No	181,250.00 €

Financial Statement for period '1' (04/07/2015 - 03/03/2016)

Eligible costs:

Cost Category	Unit Cost	Number of Units	Subtotal	Total	Actions
a) Direct personnel costs declared as actual costs				120,000.00 €	
b) Direct personnel costs declared as unit costs (average costs)				0.00 €	
▼ c) Direct personnel costs declared as unit costs				0.00 €	
c1) SME owner/Natural person costs	33.92 €	x 0	=	0.00 €	
d) Direct costs of subcontracting				0.00 €	
e) Direct costs of providing financial support to third parties				0.00 €	
f) Other direct costs				25,000.00 €	

Other direct costs

Explanation of major cost items if the amount exceeds 15% of personnel costs
 Amount to be explained: € 7000

No.	Costs	Short Description	Category	Associated Work Package	Foreseen in Annex I	Explanations (if not foreseen in Annex I)	Actions
1				(none)			

Use of in kind contribution from third party

- Equipment
- Other goods and services
- Travel

You should have detailed costs related to contracts to third parties for providing goods, works or services in line f9 (Article 10, GA).

If costs declared under "other direct costs" are **equal to or less than 15%** of the personnel costs, you are claiming for this reporting period, you do not need to provide an explanation (though you must still keep all the proof you have of any costs you declare as eligible, in case you are audited).

If costs declared under "other direct costs" are **higher than 15%** of these personnel costs, then you must explain other major direct cost items (this means costs declared in your accounts according to your internal accounting practices.) in the table provided in the pop up in line f).

You must explain all items apart from those that add up to less than 15% of your personnel costs. Start from the highest-value cost items. Do NOT explain more than necessary.

If you are reporting other direct cost items, you must provide:

- if indicated in the DoA (description of actions) – a simple reference to the DoA
- if not indicated in the DoA – cost/amount per item, description of the item, nature of item (travel, equipment, other goods & services), work package(s), project relevance/explanation.

Example:

- Personnel costs: €100 000
- Other direct costs: €35 000

Since the other direct costs represent 35% of the personnel costs, you must justify an amount representing 20% of the personnel costs, i.e. €20,000.

If the €35 000 is the sum of items recorded in the accounts (e.g. €8 500 + €7 500 + €6 500 + €5 500 + €4 000 + 3 x €1 000) ... you must list and justify the items €8 500, €7 500 and €6 500. The remaining amount (a total of €12 500) is less than 15% of the personnel costs, so no details are required for it.

g) Costs of internally invoiced goods and services

For more information regarding this topic, see the [Annotated Model Grant Agreement](#) as from page 103.

h) Indirect costs

These costs ($=0,25 \times (a+b+c+f-o)$) are automatically calculated.

Click the use of resources button to see what you have completed:

Financial Statement

Financial information from contact

No contribution requested?

Use of Resources summary

Project Number	781643
Acronym	781643 REPA TRAINING PROJECT: REPA 4
Period Number	1
Period covered	From 04/07/2015 to 03/03/2016
Beneficiary Number	1
Beneficiary Short Name	shortname for 966984368

04/07/2015 - 03/03/2016

Financial Statement for period '1'

Eligible costs:

Cost Category	Person Months	Associated Work Package	Total	Actions
a) Direct personnel costs declared as actual costs	10	1	20,000.00 €	[edit]
b) Direct personnel costs declared as unit costs (average costs)	30	1	0.00 €	[edit]
2. Direct personnel costs declared as unit costs (average costs)				
No use of resources was specified for this category				
3. Use of in kind contribution from third party				
No use of resources was specified for Direct costs				
Direct costs of subcontracting				
Description	Foreseen in Annex 1	Explanations (if not foreseen in Annex 1)	Costs	
	Yes		0.00 €	
TOTAL			0.00 €	
Direct costs of providing financial support to third parties				
Description			Costs	
			n/n	
			0.00 €	
m) Maximum EU contribution (100%)			181,250.00 €	
n) Requested EU contribution			181,250.00 €	[change requested contribution]

Additional Information for indirect costs:

Use of 'costs of in-kind contributions not used on premises?' (a) Yes No

Validate

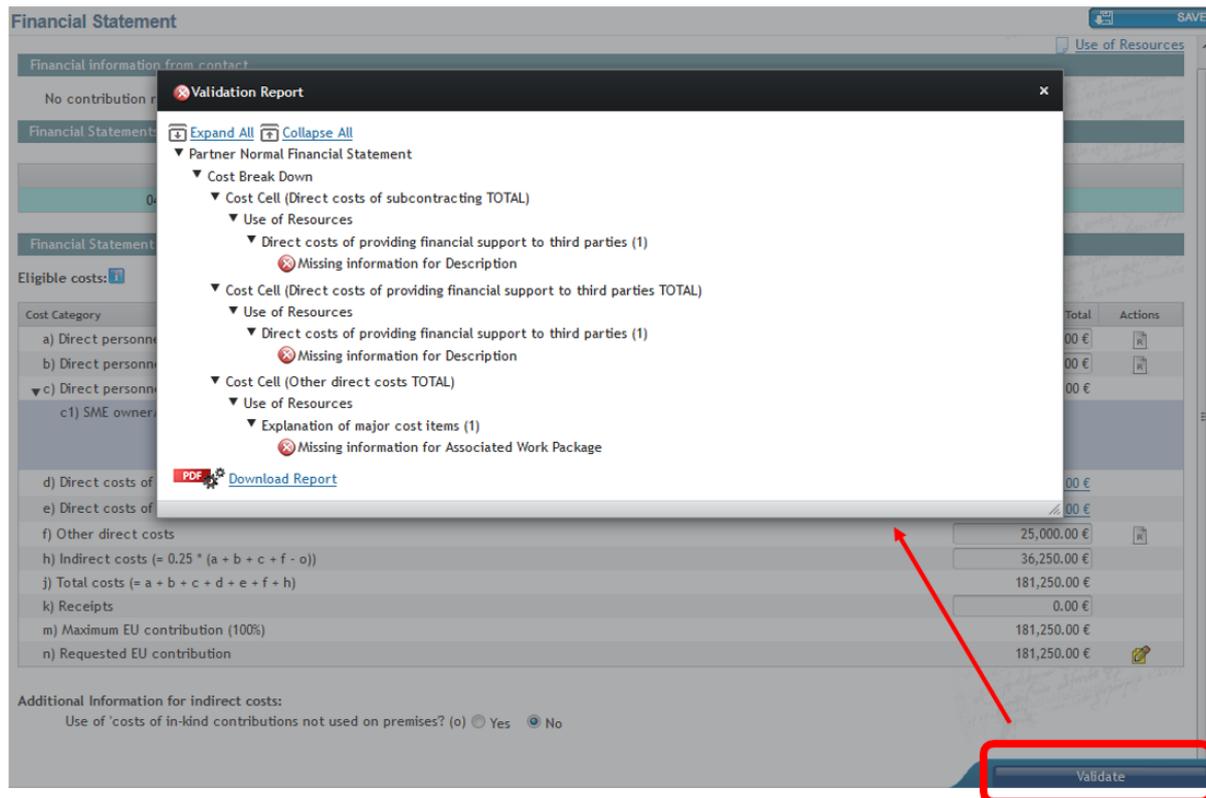
o) Requested EU Contribution

Click the sign behind the automatically calculated 'requested EU contribution' and change the number in case this is necessary.

Don't forget to save your input!

3 Validate the Financial Statement

Click the 'Validate' button to see if all required information has been provided correctly.



The screenshot shows a 'Validation Report' dialog box overlaid on a 'Financial Statement' form. The dialog box contains a tree view of the financial statement structure with error messages. A red arrow points from the 'Validate' button at the bottom right of the main window to the dialog box.

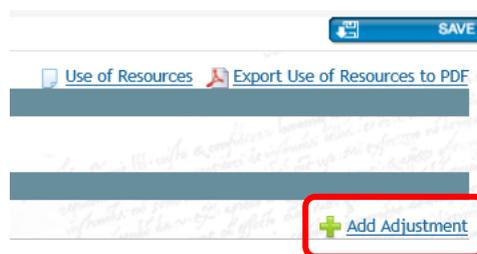
Cost Category	Total	Actions
a) Direct personnel	00 €	[Print]
b) Direct personnel	00 €	[Print]
c) Direct personnel	00 €	[Print]
d) Direct costs of subcontracting	00 €	[Print]
e) Direct costs of subcontracting	00 €	[Print]
f) Other direct costs	25,000.00 €	[Print]
h) Indirect costs (= 0.25 * (a + b + c + f - o))	36,250.00 €	[Print]
j) Total costs (= a + b + c + d + e + f + h)	181,250.00 €	
k) Receipts	0.00 €	
m) Maximum EU contribution (100%)	181,250.00 €	
n) Requested EU contribution	181,250.00 €	[Print]

4 Adjustment to previous period

In the right upper corner, you will find the possibility to add an adjustment to a previous period.

Once clicked a new financial statement will be visible.

Fill in the *difference* between what should have been reported and what has been reported in the previous period. Don't forget to provide an explanation where possible.



The screenshot shows a 'SAVE' button at the top right, followed by 'Use of Resources' and 'Export Use of Resources to PDF' links. Below these, the 'Add Adjustment' button is highlighted with a red box.

Rules regarding an adjustment are to be found in the [Annotated Model Grant Agreement](#) (as from page 55).

5 Audit report

If the **cumulative requested EU contribution** is **EUR 325 000 or more at the end of the project** an audit has to be performed. For this audit the auditor could need the financial statements of all project periods. Below is explained how to retrieve the financial statements from SYGMA.

Extra info regarding the audit:

*Costs based on lump sums, flat rates (e.g. indirect costs) or unit costs (other than those for personnel costs and for internally invoiced goods and services calculated according to the beneficiary's usual cost-accounting practices) are not counted for the EUR 325 000 threshold (and don't need to be covered by the certificate) like the amount paid as pre-financing. **Linked third parties** must submit a certificate if they themselves (i.e. without taking into account costs claimed by the beneficiary in question) reach the EUR 325 000 threshold.*

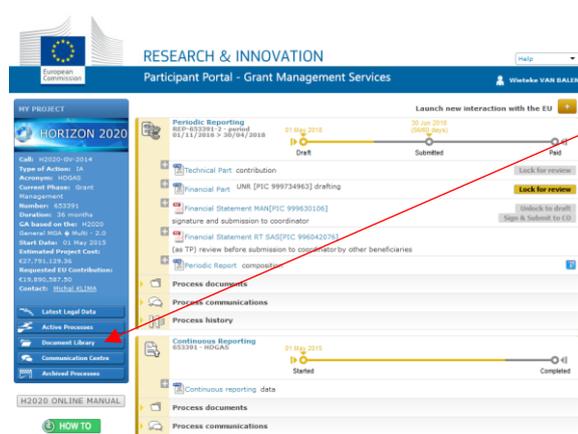
Within 60 days of the end of the last reporting period, coordinators must submit a final report including a CFS for each beneficiary and each linked third party that requested the contribution indicated above.

If a certificate is required, it must cover all costs declared as actual costs or average personnel costs and costs for internally invoiced goods and services. Incomplete certificates will be returned for correction.

How to retrieve financial statements from SYGMA?

Previous reporting period

In case you haven't downloaded/saved it when the statement was submitted, go to 'document library' in the left menu at the starting window. Make sure you have the PIC-number of your organization at hand (9-digits).



Look for the Periodic report (at the time it has been submitted) and click on the name 'Periodic Report', then click the PDPF-sign that show and then you will see the below grey screen. The financial statements of all partners are to be found here. You will recognize yours by the PIC-number. Please click it and download it.



Current reporting period

It is only possible to retrieve a financial statement from SYGMA when the statement is 'locked for review' mode or 'Sent to COO'. Please note that **only an PF-sign can unlock** the 'lock for review'-status.

In case you want to use this statement for the audit, keep in mind that you (1) need to lock the statement to (2) retrieve an overview of the financial statement, (3) then the PF-sign needs to unlock it in order for you to (4) upload the audit-report to the statement, after which you can (5) lock the statement again. Then the PF-sign can (6) submit the financial statement including the audit report to the coordinator.

Click -in the starting screen- at 'Periodic Report – composition' (see below marked with yellow).



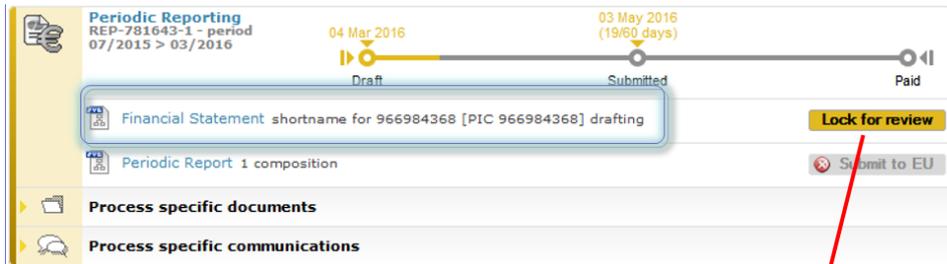
Another screen will open in which you can see the status of the financial statements of all partners. When the statement is in 'lock for review' or 'sent to COO' status, you will be able to click the name of your organization and download a PDF of the statement.

6 Lock for review

Please note that only a 'participant contact' is able to work in the financial statement.

If you are not able to work in the financial statement, please check the roles for this project in the participant portal (see also next chapter).

When the financial statement is finished, the 'participant contact' can click the button 'lock for review' (see below). As soon as this button is clicked the PF-sign will receive an automatic email from the EC with an invitation to sign the statement. As from that moment the PF-sign can sign&submit or unlock the Financial Statement. The PF-sign is not able to *adjust* the statement. The PF-sign can only *review* the statement.



Periodic Reporting
REP-781643-1 - period
07/2015 > 03/2016

04 Mar 2016 (Draft) | 03 May 2016 (19/60 days) (Submitted) | Paid

Financial Statement shortname for 966984368 [PIC 966984368] drafting

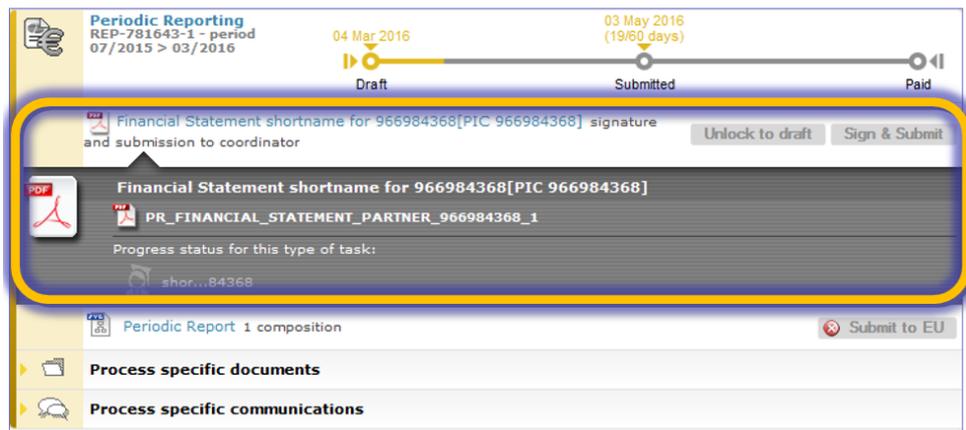
Lock for review

Periodic Report 1 composition

Submit to EU

Process specific documents

Process specific communications



Periodic Reporting
REP-781643-1 - period
07/2015 > 03/2016

04 Mar 2016 (Draft) | 03 May 2016 (19/60 days) (Submitted) | Paid

Financial Statement shortname for 966984368 [PIC 966984368] signature and submission to coordinator

Unlock to draft | Sign & Submit

Financial Statement shortname for 966984368 [PIC 966984368]

PR_FINANCIAL_STATEMENT_PARTNER_966984368_1

Progress status for this type of task:

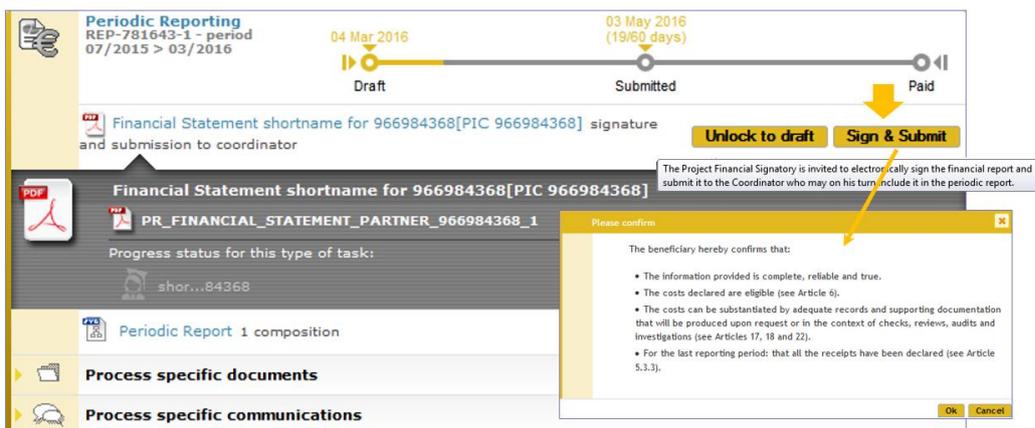
shor...84368

Periodic Report 1 composition

Submit to EU

Process specific documents

Process specific communications



Periodic Reporting
REP-781643-1 - period
07/2015 > 03/2016

04 Mar 2016 (Draft) | 03 May 2016 (19/60 days) (Submitted) | Paid

Financial Statement shortname for 966984368 [PIC 966984368] signature and submission to coordinator

Unlock to draft | Sign & Submit

Financial Statement shortname for 966984368 [PIC 966984368]

PR_FINANCIAL_STATEMENT_PARTNER_966984368_1

Progress status for this type of task:

shor...84368

Periodic Report 1 composition

Process specific documents

Process specific communications

Please confirm

The beneficiary hereby confirms that:

- The information provided is complete, reliable and true.
- The costs declared are eligible (see Article 6).
- The costs can be substantiated by adequate records and supporting documentation that will be produced upon request or in the context of checks, reviews, audits and investigations (see Articles 17, 18 and 22).
- For the last reporting period: that all the receipts have been declared (see Article 5.3.3).

OK | Cancel

As soon as the document has been signed by the PFSIGN, the coordinator will be informed on the status.

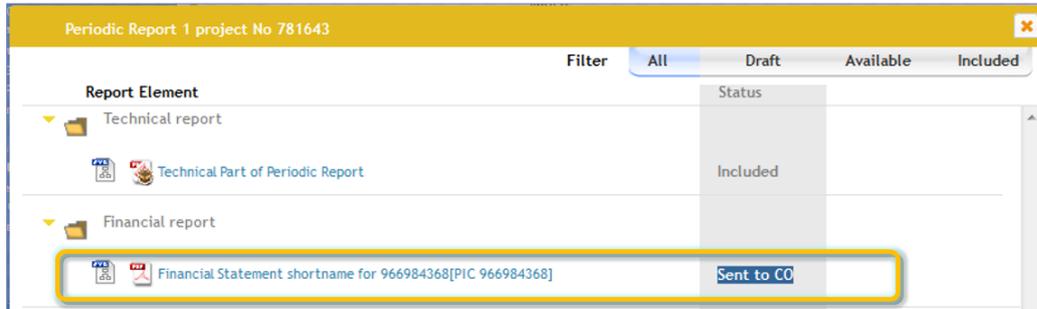


Periodic Reporting
REP-781643-1 - period
07/2015 > 03/2016

04 Mar 2016 (Draft) — 03 May 2016 (19/60 days) (Submitted) — Paid

Periodic Report 1 composition

- Process specific documents
- Process specific communications

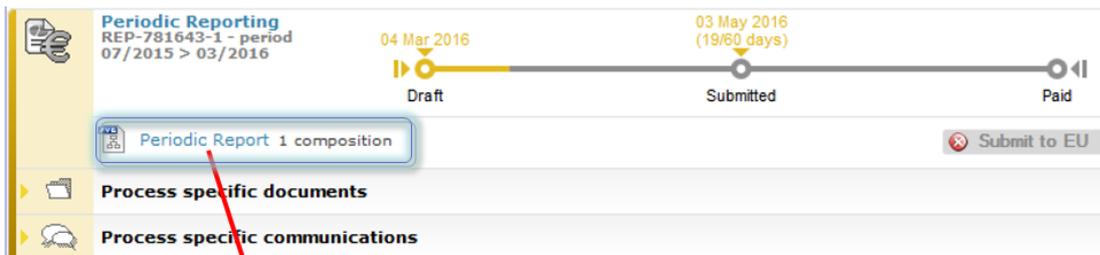


Periodic Report 1 project No 781643

Filter: All | Draft | Available | Included

Report Element	Status
Technical report	
Technical Part of Periodic Report	Included
Financial report	
Financial Statement shortname for 966984368[PIC 966984368]	Sent to CO

The coordinator will check the document, and will ask the partner to redo, when some items need to be adjusted or will include the statement to the periodic report.



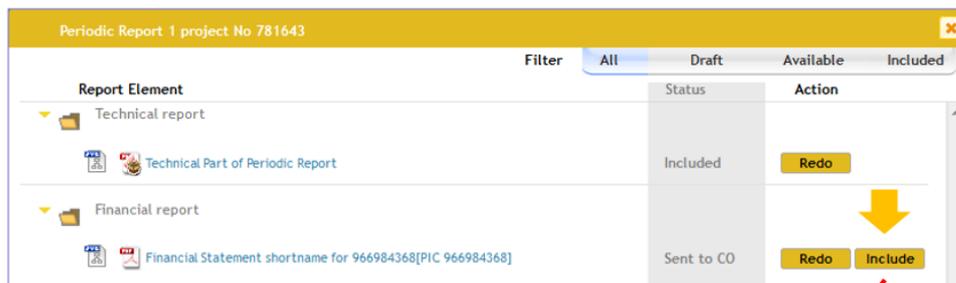
Periodic Reporting
REP-781643-1 - period
07/2015 > 03/2016

04 Mar 2016 (Draft) — 03 May 2016 (19/60 days) (Submitted) — Paid

Periodic Report 1 composition

Submit to EU

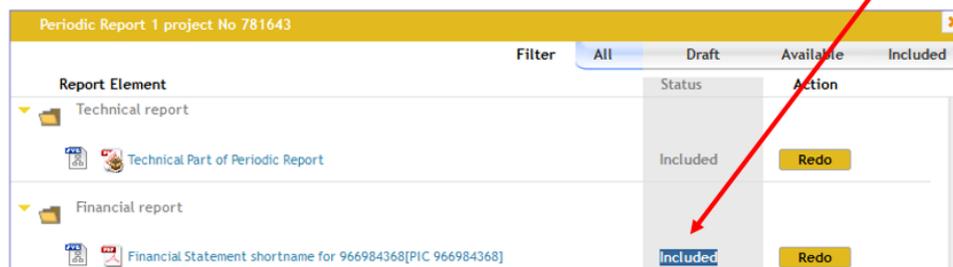
- Process specific documents
- Process specific communications



Periodic Report 1 project No 781643

Filter: All | Draft | Available | Included

Report Element	Status	Action
Technical report		
Technical Part of Periodic Report	Included	Redo
Financial report		
Financial Statement shortname for 966984368[PIC 966984368]	Sent to CO	Redo Include



Periodic Report 1 project No 781643

Filter: All | Draft | Available | Included

Report Element	Status	Action
Technical report		
Technical Part of Periodic Report	Included	Redo
Financial report		
Financial Statement shortname for 966984368[PIC 966984368]	Included	Redo

7 PF-sign (Project Financial Signatory) – assigning roles

1. Go to the start screen and select 'My project(s)':

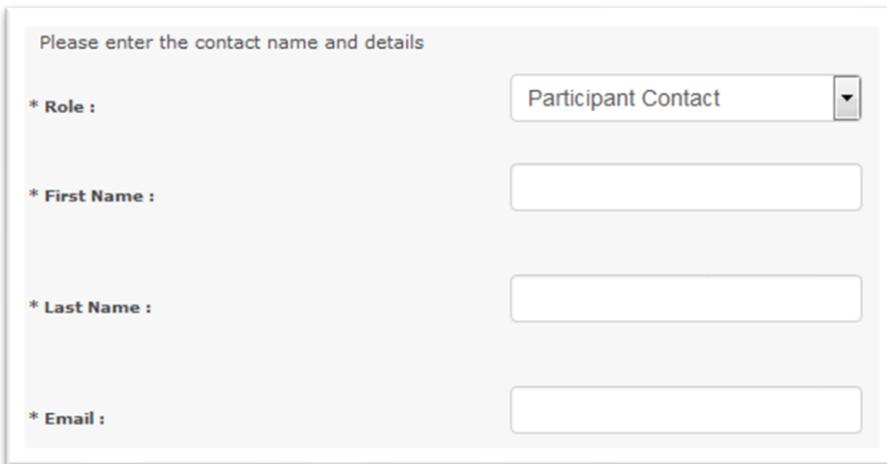


2. Go to the project you need and select the yellow button 'Project Consortium':



(It is in the column 'Roles')

3. Go to your 'Beneficiary Organisation' and click on the button on the right 'Edit Roles'
The following screen appears:



The form is titled 'Please enter the contact name and details'. It contains the following fields:

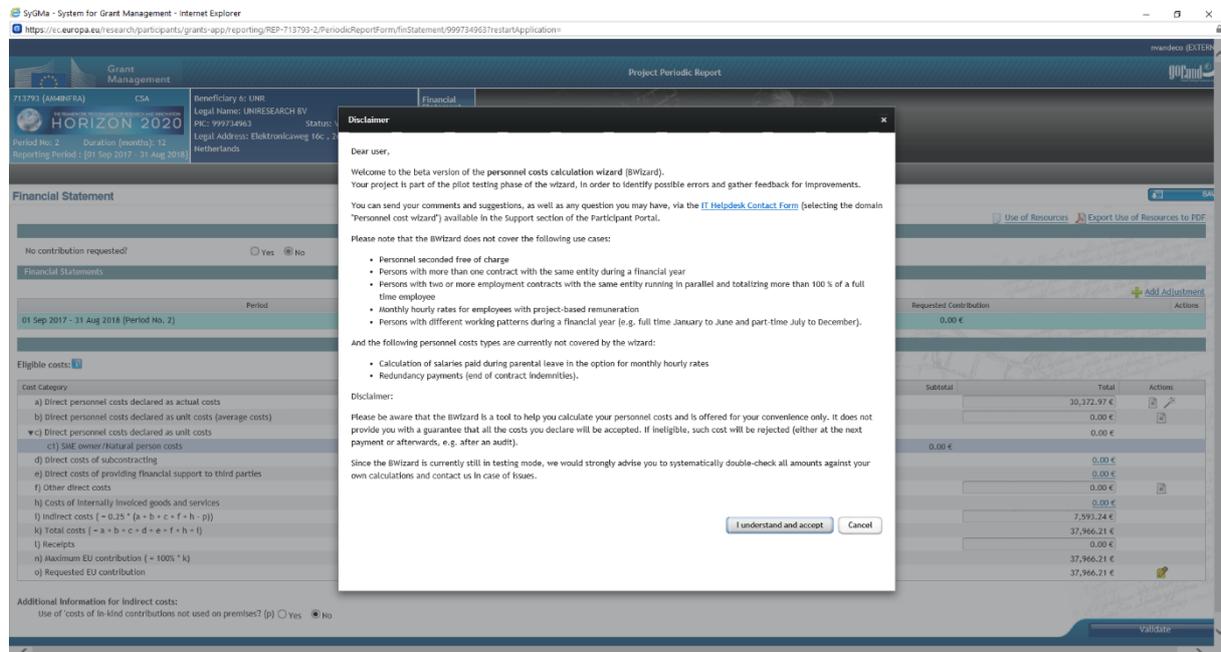
- * Role :** A dropdown menu with 'Participant Contact' selected.
- * First Name :** A text input field.
- * Last Name :** A text input field.
- * Email :** A text input field.

4. Please select the 'Project Financial Signatory': The persons authorised by the LEAR will now show up. In case the person you are looking for doesn't show, please contact Uniresearch. In that case the LEAR needs to appoint someone, which requires other steps.
5. Please select the correct person and click the 'ok'-button.
6. Now all Form C's can be electronically signed by your company.

Annex 1: how to calculate the personnel costs – hourly rate

This can be calculated with a wizard, provided in Sygma.

Open the financial statement in Sygma and click the  behind line a) personnel costs, this will start the wizard with the following questions:



The screenshot shows the Sygma interface with a financial statement for period 01 Sep 2017 - 31 Aug 2018. A disclaimer dialog box is open, containing the following text:

Dear user,

Welcome to the beta version of the personnel costs calculation wizard (BWizard). Your project is part of the pilot testing phase of the wizard, in order to identify possible errors and gather feedback for improvements.

You can send your comments and suggestions, as well as any question you may have, via the [IT Helpdesk Contact Form](#) (selecting the domain "Personnel cost wizard") available in the Support section of the Participant Portal.

Please note that the BWizard does not cover the following use cases:

- Personnel seconded free of charge
- Persons with more than one contract with the same entity during a financial year
- Persons with two or more employment contracts with the same entity running in parallel and totalizing more than 100 % of a full time employee
- Monthly hourly rates for employees with project-based remuneration
- Persons with different working patterns during a financial year (e.g. full time January to June and part-time July to December).

And the following personnel costs types are currently not covered by the wizard:

- Calculation of salaries paid during parental leave in the option for monthly hourly rates
- Redundancy payments (end of contract indemnities).

Disclaimer:

Please be aware that the BWizard is a tool to help you calculate your personnel costs and is offered for your convenience only. It does not provide you with a guarantee that all the costs you declare will be accepted. If ineligible, such cost will be rejected (either at the next payment or afterwards, e.g. after an audit).

Since the BWizard is currently still in testing mode, we would strongly advise you to systematically double-check all amounts against your own calculations and contact us in case of issues.

Disclaimer

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- Persons with different working patterns during a financial year (e.g. full time January to June and part-time July to December).

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Since the BWizard is currently still in testing mode, we would strongly advise you to systematically double-check all amounts against your own calculations and contact us in case of issues.

Direct personnel costs declared as actual costs

Direct personnel costs on action: AMINFRA

Reporting period: 2 - FINAL - From 01 Sep 2017 to 31 Aug 2018

Role: PARTICIPANT

PIC: 999734963

Is non profit LE?: No

Beneficiary: UNIRESEARCH BV

Financial year = calendar year?: Yes

Financial year start month: [dropdown]

[Disclaimer](#)

	Financial year	Reporting type
1	2017	Per full financial year
2	2018	Per full financial year

[+ Add Person working on the action](#)

Work contract type	Person alias	Employment start date	Employment end date	Total personnel costs	Hours worked on action	Personnel costs	Addition remuneration

Total actual personnel costs: 0.00 €

[Close without copying](#) [Clean up](#)

Add Person working on the action

Person working on the action: AMINFRA

Work contract type: Employee (or equivalent)

Person alias: TEST]

Employment start date: 01-10-2013

Employment end date: [empty]

Annual productive hours option chosen: 1720 fix annual productive hours

Does the person receive a project-based remuneration?: No

[OK](#) [Cancel](#) [Apply](#)

Go for a full explanation to [H2020 manual in SyGMA](#)