FFG

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Federal Ministry of Economy, Family and Youth

Reporting Guideline

for the First Funding Period of the Impulse Programme

CENTRES OF EXPERTISE
LAURA BASSI

"Laura Bassi Centres of Expertise"

Vienna, August 2009

Reporting Guideline

for the First Funding Period of the Impulse Programme

w-fFORTE

economic impulses of women in research and innovation

responsibility BMWFJ, embedded in the fFORTE initiative

1 Introduction

Dear Applicant,

Congratulations for your success in being selected by the Austrian Federal Ministry of Economy, Family and Youth (BMWFJ) to implement the research project submitted by you through funding within the scope of the w-fFORTE Impulse Programme “Laura Bassi Centres of Expertise”.

This Guideline describes how the funding granted by the Austrian Research Promotion Agency (FFG) for the first period of the Impulse Programme “Laura Bassi Centres of Expertise” is to be handled based on the BMWFJ’s Programme Document. The programme is based on the guidelines for promoting economic-technical research and technology development (“RTD Guidelines”).

All **notifications** by the FFG programme management will be sent to you through the **eCall tool**. Please use only this eCall tool to send your information and reports on your Centre to FFG.

If there should be any questions or problems regarding your reports please do not hesitate to contact us in good time. We will be pleased to help you. Please contact Dr. Corinna Wilken (by the eCall tool or by telephone: +43 (0)5 7755-2608).

We wish you all the best in implementing your “Laura Bassi Centre of Expertise”.

Your w-fFORTE Team

1.1 What is the purpose of reporting?

The Austrian Research Promotion Agency (FFG) must comply with the guidelines in granting its funding and must monitor project handling by the successful applicants as well as their compliance with the stipulations. To achieve this purpose, a reporting duty is prescribed.

In addition to information on how the funds are used, FFG needs to obtain ongoing information on the development of the Centre compared to the approved schedule, on its organisation and management, on its achievement of project-specific goals and on its contribution to the programme goals of the Impulse Programme “Laura Bassi Centres of Expertise”. The reports are also used as inputs for the interim evaluation.

The reports serve as the basis for **payment of the funding instalments**. Payment is made after FFG has checked and approved the reports. The provisions governing costs are described in the Programme Document for the Impulse Programme “Laura Bassi Centres of Expertise” and must be complied with in implementing your Centre.

1.2 What are the reporting components?

Same as the application for funding, reporting for the “Laura Bassi Centres of Expertise” Programme consists of two components:

Part A: Content report (Word file)

Part B: Tables for reporting (Excel file)

Reports are structured so that you need to fill in one file (Part A and Part B) on an ongoing basis from the start (the project plan) to the final report. The latest revision of this file is then sent to FFG. This is to ensure that FFG will receive a detailed overview of your Centre and that any double-track efforts will be avoided.

All files of relevance for reporting can be found on the website of the w-fFORTE programme (www.w-fforte.at) at **laura bassi centres/project management/documents for reporting** and on the FFG website (www.ffg.at/w-fforte) at the download centre.

During the first funding period, it is necessary to draw up reports at different points in time (see item 1.3 below). Chapter 2 of this report provides a detailed description of the content required for each report.

The reports are as follows:

Project Plan (see item 1.2.1)

Interim Reports (see item 1.2.2)

Final Report (see item 1.2.3)

1.2.1 Project Plan

The first step of your reporting obligations is to draw up a Project Plan. This constitutes an integral part of the Funding Agreement and must be made out before the Funding Agreement is signed. After its signature, the Project Plan must not be amended any more.

In **Part A** (content report) you need to describe activities and results for the entire project period. This includes the key points from your application for funding and outlines the information adapted from stipulations and recommendations made by the jury. Part A also provides explanations for the tables of Part B.

Part B (tables for reporting) describes the planned cost and financing of the Centre as outlined in the application, as well as tables of indicators for the Impulse Programme “Laura Bassi Centres of Expertise”. Once again, the stipulations and recommendations made by the jury need to be considered.

1.2.2 Interim Reports

The Interim Reports provide a detailed overview of the progress and results of your “Laura Bassi Centre of Expertise” for the relevant reporting period.

Part A (content report) documents activities as well as present and future effects. It also contains an explanation of the figures in Part B (tables for reporting).

Part B (tables for reporting) covers the cost and financing of the Centre as well as tables of indicators for the Impulse Programme “Laura Bassi Centres of Expertise”. Use Part B to enter actual figures for the relevant reporting period. An itemised discussion of developments and deviations between planned and actual figures must be given in Part A.

1.2.3 Final Report

The Final Report aims to illustrate the entire “Laura Bassi Centre of Expertise”, mapping the progress and results across the entire funding period.

Part A (content report)) shows a summary of all activities carried out, their results and effects. The Centre’s contribution to the goals of the Impulse Programme “Laura Bassi Centres of Expertise” must be explained.

Part B (tables for reporting) in its final version is used to enter figures for actual costs and financing of the Centre and the indicators for the Impulse Programme "Laura Bassi Centres of Expertise".

1.3 When must the reports be submitted?

1. **Project Plan**
   The Project Plan must be submitted before the Funding Agreement is signed.
2. **Interim Reports**
   The Interim Reports must be submitted at the latest **one month after each Interim Report deadline**. This deadline is the last day of the previous funding year. Interim Reports need to be submitted after each funding year.
3. **Final Report**
   The Final Report must be submitted one month after conclusion of the project.

Payment of funding instalments and reports are based on the **funding year**. The first funding year commences on the first day of operation of your Centre.

Punctual submission of the complete reports via FFG's eCall tool is a prerequisite for their review and approval and thus for payment of the next instalment. The date of your upload by the eCall tool is the criterion for deciding whether a report is deemed to have been delivered in good time.

1.4 How are the reports submitted?

All reports are delivered to FFG through the **eCall tool** (https://ecall.ffg.at) **as a pdf file** (content part A) and **Excel file** (tables part B). Please use the same registration data that you used to submit your application. Check your data in the eCall tool and update them as necessary under "project data" or "further project data".

Hardcopy submission of reports

The following two reports must be **additionally** submitted as a hardcopy, signed by an authorised signatory and sent to the programme management of w-fFORTE:

1. **Project Plan:** The Project Plan is an integral part of the Funding Agreement and is sent, after its approval by FFG, to the successful Applicant together with the Funding Agreement. The Applicant then needs to return a copy of the Project Plan to FFG, initialled and signed by an authorised signatory on the cover page (of both Part A and Part B), together with the signed Funding Agreement.

2. **Final Report:** A hardcopy of the Final Report, initialled and signed by an authorised signatory on the cover page, as well as a hardcopy of Table B.8 "Accounts of Actual Costs" for each partner must be sent to FFG.

1.5 Which contents need to be agreed with FFG?

Please contact FFG before you complete the reports and in good time **before** they are due, in order to clarify possible problems and facilitate their examination.

In addition to the above reporting dates, FFG must be informed if:

- any partner(s) should withdraw;
- any goals should be deviated from;
- any costs should be shifted **between or within cost categories** by more than 10% (based on the planned cost per funding year).

We recommend contacting FFG in the following events:

- any change of partner(s),
- any withdrawal/change of project staff;
- **any shift of cost** between the categories "staff costs" and "other itemised costs".

1.6 Which costs can be funded?

Only such costs as are defined as being "fundable" in the "Laura Bassi Centres of Expertise" Programme Document will be accepted (cf. Programme Document item 7).

Fundable costs

- **Fundable costs** are costs that are necessary for the Centre. Project-related costs are all expenditures that can be assigned to the "Laura Bassi Centre of Expertise" and that have been incurred directly, actually and additionally (to the normal operating expenses) for the duration of the funded activities.
- **Staff costs** for researchers/technicians and other persons involved in the project (i.e. also for staff of the partners; gross wages and salaries including non-wage labour costs), where up to 20% overhead is accepted. Overhead costs of more than 20% must be documented in detail in their entirety. Staff costs must be entered in Part B, Table 1.1 "Personnel" and Table 1.2 "Personnel costs incl. overhead".
- **Costs for tools and equipment** to the extent and for the time they are used for the project (**R&D infrastructure use**). If such tools and equipment are not used for the

project during their entire useful life, only the decline in economic usefulness calculated, for the duration of the research project, in accordance with the generally accepted accounting principles will be fundable (Part B, Table B.2 "Other direct costs", Table 2.1 "Use of R&D infrastructure").

- **Third-party costs:** Costs of contract research, technical know-how and patents acquired directly or by a licence at market prices from third parties, provided that such transaction was carried out at customary terms and no collusive arrangements were entered into, as well as costs for consulting and equivalent services used solely for R&D activities (third-party costs/works and services rendered by third parties). These include, i.a., research work by universities or other research institutions which are not partners of the project (Part B, Table B.2 "Other direct costs", Table 2.4 "Third party costs – total").
- **Other operating costs** including the cost of materials, materials purchased to fill a particular purpose, travel expenses[1] and similar as arise directly within the scope of R&D activities (cost of travel and materials) (Part B, Table B.2 "Other direct costs", Table 2.2 "Travel expenses" and Table 2.3 "Material costs").
- **VAT**: The VAT due for the fundable costs cannot, as a rule, be funded. However, if such VAT is shown to be actually and finally paid by the Applicant, i.e. if the Applicant is not entitled to a deduction of the input tax, it may be considered as a fundable cost element.

Costs which are not fundable:

- cost of acquiring land and real property;
- building investment, investment in manufacturing machinery and production plants;
- costs which are not directly connected with the funded Centre;
- costs arising before the full-scale application was submitted;
- costs which under EU regulations are not deemed fundable costs;
- double funding:

  The Applicant must make sure that no other funding is granted for the project content. If this ban on double funding is infringed upon, the Applicant may have to return all of the funding received.

[1] Travel expenses can be funded only up to such amount as complies with the Reisegebührenvorschrift 1955, Federal Law Gazette 133 as amended.

Acceptance deadline

Only such fundable costs as have accrued **after** receipt of the full-scale application can be accepted.

For detailed information on the cost description see Chapter 3 of this Guideline “Information on the tables for reporting (Part B)”.

1.7 How are actual costs documented?

All project costs and their financing must be fully recorded and substantiated.

- The costs and their financing by the Centre are substantiated by way of marking, separate recording and clear allocation to the Centre (e.g. by setting up a separate cost centre for the Centre) and appropriate documentation.
- All external (e.g. invoices, invoices by partners) and internal (e.g. timesheets) records must be signed by the project management or the responsible officer at the project partner.
- The slips must carry an indication of the cost assignment to the Centre (e.g. by stating the cost centre).
- The slips must show the type (e.g. staff work) and scope (e.g. staff hours) of the work/service rendered.
- Staff costs need to be recorded adequately. Staff work (per partner) is calculated in Table B.8 “Account of actual costs”, by multiplying staff hours (or parts thereof, e.g. 0.5 staff hours) with the hourly rate (including overhead rate). The method of calculating the hourly rate and overhead rate must be shown in Part A (A.7) in the Project Plan and in the Interim and Final Reports (see explanations Part B).
- Cost and financing of the Centre must be fully documented.
- Incoming and outgoing invoices of the Centre must be registered through proper accounting procedures.

Staff work performed by the project staff must be registered by suitable timesheets.

Interim Reports and the Final Report each include Table B.8 **“Account of actual costs”** which must be used to list the costs necessary for the project and accrued until the cutoff date.

Please consider that original records (incoming invoices, railway tickets, hotel bills, etc.) need to be submitted on request.

The FFG audit department is entitled for the entire duration of the funding and in particular for the final accounting to check all data furnished by the consortium leader and all of its partners as well as their fund handling for their correctness and properness. Original records and the attendant documentation of the payment flow (e.g. by statements of account) must be made available for an FFG audit. The type of audit used will be decided on by the FFG audit department. It may be an audit at the Applicant's premises or the Applicant needs to submit the appropriate records. The FFG audits will be announced in good time.

1.8 How are the funding instalments paid out?

The funding instalment due for each funding year will be paid out in advance. As a rule, payment is made in accordance with the Project Plan. In special substantiated cases (e.g. lower actual costs), FFG reserves the right to reduce funding.

First funding year: The first instalment, amounting to the sum asked for the first funding year, is paid out once both parties have signed the Funding Agreement.

Second and third funding years: The second and third instalments, amounting to the sum asked for the second and third funding year respectively, will be paid out once the first and second Interim Reports have been examined and approved.

Fourth funding year: The fourth instalment, amounting to the sum asked for the fourth funding year and reduced by 10% of the maximum total approved funding sum for the Centre, will be paid out once the third Interim Report has been examined and approved.

Final instalment: 10% of the maximum total approved funding sum for the first funding period will be retained and paid out once the final account for the research project has been accepted (examination of the Final Report and discharge of the Applicant by the FFG audit department). The amount of the final instalment is based on the fundable costs accepted by FFG and the funding rate as provided for in the Funding Agreement.

1.9 Where can you get help?

Funding handling and reporting

FFG – Österreichische Forschungsförderungsgesellschaft mbH, Bereich Strukturprogramme, Sensengasse 1, A-1090 Vienna

General issues of reporting and content

Dr. Corinna Wilken	+43 (0)5 7755-2608
Mag. Markus Schobel	+43 (0)5 7755-2302
DI Susanne Reithofer	+43 (0)5 7755-2606

Issues of cost and financing

Mag. Alexander Glechner	+43 (0)5 7755-2607

Please make **written enquiries** only through the **eCall tool**.

2 Information on the content report (Part A)

[Word file]

The content report comprises the following sections:

Cover sheet

A.0 Contents

A.1 Summary in German and English

A.2 Stipulations and recommendations

A.3 Project goals

A.4 Measures, work packages and time schedule

A.5 Results and effects

A.6 Contribution of the “Laura Bassi Centre of Expertise” to the programme goals

A.7 Explanations of costs and financing structures

Please use the same electronic file for all your reports and fill in the colour-marked sections applicable for the relevant report.

The colour used defines the type of report:

Orange = Project Plan

Pink = Interim reports

Blue = Final Report

Cover sheet

[Project Plan] [Interim Reports] [Final Report]

Please fill in all sections of the cover sheet. When drawing up the Interim Reports and Final Report make sure that the data on the cover sheet are still up to date.

Full title	Project title according to eCall
Short title	Short title according to eCall
FFG project no.	Project no. according to funding offer

eCall application no.	Number given to the application in eCall
Applicant	Successful Applicant's name according to the Company Register
Authorised signatory	Name of the person authorised to sign on behalf of the Applicant
Address	
Telephone no. (during business hours)	
Project leader	Name of the person heading the project
Total costs approved	In EUR
Federal funding approved	In EUR
Period	From XX XX 2009 to XX XX 2013/period in months
Status (Project Plan/Interim Report 1, 2 or 3/Final Report)	Mark "x" in the box provided for the relevant report
Date	Date of report submission
Signature	Only for Project Plan and Final Report

A.0 CONTENTS

[Project Plan] [Interim Reports] [Final Report]

Please update the table of contents once you have completed your work.

A.1 SUMMARY IN GERMAN AND ENGLISH

The summary in the Project Plan and Final Report will be used for p.r. activities. Please describe your project both in **German** and in **English**, in not more than 3200 characters (including spaces) each. In drafting your summary please consider that the text should be understood by an interested public and not just by experts.

[Project Plan]

Each Laura Bassi Centre of Expertise is presented on the w-fFORTE homepage (www.w-fforte.at) using this text.

[Final Report]

For your Final Report please update your project summary by including actual activities performed and results achieved.

A.2 STIPULATIONS AND RECOMMENDATIONS

A.2.1 STIPULATIONS AND RECOMMENDATIONS

[Project Plan]

List here each of the stipulations and recommendations made by the jury, copying them from the FFG's funding offer.

A.2.2 COMPLIANCE WITH STIPULATIONS AND IMPLEMENTATION OF RECOMMENDATIONS

[Project Plan]

Stipulations: Discuss how the stipulations have been complied with before the conclusion of the Funding Agreement. If compliance is not possible before the Project Plan is completed and approved describe how the stipulations will be met in the course of project implementation.

Recommendations: Discuss how the recommendations have been implemented before the conclusion of the Funding Agreement and how they are implemented in the course of the project. If applicable discuss why recommendations cannot be implemented.

[Interim Reports] [Final Report]

Where stipulations and recommendations were not met before the conclusion of the Funding Agreement discuss how stipulations are complied with and recommendations implemented in the course of the project.

A.3 GOALS OF YOUR "LAURA BASSI CENTRE OF EXPERTISE"

[Project Plan]

Copy the overriding goals of your planned research programme from your funding application and adapt them in line with the stipulations and recommendations formulated by the jury. List them in a proper order. The goals must be defined and worded so that their achievement can be easily checked.

[Interim Report] [Final Report]

Discuss in the **Interim Reports** how and to what extent you have achieved the goals of your Centre as planned for the relevant period, or, as the case may be, describe in the Interim Reports

whether, in your current understanding of the situation, you will achieve the goals planned for the first funding period. Describe the measures you plan to take in order to ensure goal achievement.

Discuss in the **Final Report** whether and to what extent you have achieved the goals of your Centre. Deviations need to be explained and causes given in the **Interim Reports** and **Final Report**. Show the consequences of deviations for individual activities and work packages. Any changes in the planned goals must be promptly agreed with FFG, regardless of reporting obligations.

A.4 MEASURES, WORK PACKAGES AND TIME SCHEDULE

A.4.1 MEASURES AND WORK PACKAGES

[Project Plan]

Copy the work steps and work packages from your application and adapt them in line with the stipulations and recommendations formulated by the jury. Specify which partners will contribute to which work package.

[Interim Reports]

Discuss how the work steps and work packages are completed across the project period during the reporting period. Explain the degree to which your research project is being implemented and which methods are used and discuss whether, at your current state of knowledge, the plan can be achieved. Comment any changes, give reasons for them and describe the consequences for activities, work packages and costs as well as for the overall project. Account for such changes and consequences in adapting the time schedule.

[Final Report]

For the Final Report provide a final description of how work steps and work packages were completed across the entire project course. Comment on any changes, give reasons for them and describe the consequences for activities, work packages and costs as well as for the overall project.

A.4.2 TIME SCHEDULE AND MILESTONES

[Project Plan]

Copy the milestones and time schedule from your application and adapt them in line with the stipulations and recommendations formulated by the jury. If necessary, add more lines to the table.

[Interim Reports]

Describe the milestones of your project for the relevant reporting period. Use the deadlines (milestones and time schedule) planned for the relevant reporting period to describe whether and to what extent you meet the schedule. Give **reasons** for any **deviations** and describe the consequences of such deviations.

If necessary adapt the milestones and time schedule. Please note that financial consequences must be discussed in Item A.7.

[Final Report]

Provide a final description of the milestones for your project. Give **reasons** for any **deviations** and describe their consequences for the project.

A.5 RESULTS AND EFFECTS

Reporting revolves around the goals and subgoals defined in Figures 2 to 4 of the Programme Document. The quantitative and qualitative indicators listed will be used to check achievement of these goals. Define the **indicators to be used to measure the success of your “Laura Bassi Centre of Expertise” in Chapters A.5.1 to A.5.4**. The interim evaluation at the end of the first funding period will measure the success of your Centre, i.a., based on the criterion of planning and goal implementation. You should therefore make sure that you decide on realistic goals.

A.5.1 RESEARCH RESULTS

The Impulse Programme “Laura Bassi Centres of Expertise” aims to carry out a **research programme of high scientific quality** (cf. the Programme Document, Fig. 2).

[Project Plan]

Copy the planned results from the application and adapt them in line with the stipulations and recommendations formulated by the jury. Ensure that they match the working packages shown in Item A.4.1 and the milestones of Item A.4.2.

Provide a clear structure for this discussion and ensure that it is complete, comprehensible and easy to check (measurable results).

Explain the planned figures from Table III.a “Project plan” in Sheet B.III “Scientific results” in line with your research programme.

[Interim Reports]

Explain the planned figures in Table B.III “Scientific results” of the table relevant for the reporting period. Give reasons for any deviations from the planned values and describe consequences for activities and work packages in the project.

[Final Report]

Explain the planned figures in Table III “Scientific results” of the table relevant for the reporting period. Give reasons for any deviations from the planned results and describe consequences for activities and work packages in the project.

Furthermore, describe in the Final Report how your “Laura Bassi Centre of Expertise” has contributed to achieving the goals and subgoals in the research target area (see Programme Document, Fig. 2). The questions given below should be used for your orientation and to help you describe your results. Add all subjects to the list that are specific to your “Laura Bassi Centre of Expertise” and of relevance for your description.

- One object of the Impulse Programme is to implement the planned research programme using **innovative content and innovative methods**. Were you able to achieve your planned goals in terms of research content?
- Could you use the insights obtained from your “Laura Bassi Centre of Expertise” to achieve a **further development in the relevant research area** and if so how?
- Estimate the **value added** to science and business that you achieved by the opportunity to carry out **inter- and transdisciplinary research projects**.
- How did you represent to the public the **research contributions made by women**?
- The Impulse Programme “Laura Bassi Centres of Expertise” draws on the **potential offered by teams to implement the research programme**: What was the benefit that the team composition gave to your research programme; what was the benefit for the Impulse Programme, for science and for business?

A.5.2 MANAGEMENT AT THE “LAURA BASSI CENTRE OF EXPERTISE”

The Impulse Programme “Laura Bassi Centres of Expertise” aims to achieve an **explicit joint research management by scientific and business partners** (cf. Programme Document, Fig. 3).

Describe, in the Project Plan, the Interim Reports and the Final Report, the measures planned by you to **develop your team potential** and set up a **research team**. The questions given below should be used for your orientation and to help you describe your results. Add all subjects to the

list that are specific to your “Laura Bassi Centre of Expertise” and of relevance for your description.

- Which measures did you take to **set up a research team** and how **regularly** did you implement these **measures**?
- What do you judge to be the **quality** and **effectivity** of the measures introduced to set up a team?
- Which **criteria** did you emphasise in developing your team?
- What do you judge to be the **value added** for the “Laura Bassi Centre of Expertise” by the focus on team performance?
- What do you judge to be the quality and effectivity of **organisational planning**?

Which measures have you taken to provide for **knowledge transfer** between research institutions and to businesses? Has there been a scientific input by an exchange with partner facilities? Please evaluate the impact of the knowledge transfer on the quality of research management.

Describe the **research competence of your consortium**: How long have partners been involved in the consortium? Which measures have you taken to prevent any early withdrawal of partners from the consortium? What is the value added from the collaboration? Describe the quality and benefit of joint activities for your “Laura Bassi Centre of Expertise”.

[Project Plan]

Copy the contents from the application and adapt them to reflect the stipulations and recommendations developed by the jury.

[Interim Reports]

Describe and give reasons for **changes** in the management target as against plans and elucidate the consequences for activities and work packages in the project.

[Final Report]

Describe how the planned concepts were implemented in the course of the project.

A.5.3 Career at the “Laura Bassi Centre of Expertise”

Another goal of the Impulse Programme is to **create a variety of career options** for scientists in cooperative research (Programme Document Fig. 49).

Describe, in the Project Plan, the Interim Reports and the Final Report, the measures taken to further the careers of the team members, designs for career processes and type and number of career-fostering activities (further education, conference participation, coaching, etc.) for the relevant reporting period. Explain whether a staff exchange with other research institutions has been planned or implemented and report how this helped foster careers.

Add all subjects, if any, that are specific for your “Laura Bassi Centre of Expertise” and of relevance for your description.

[Project Plan]

Copy the contents from the application and adapt them in line with the stipulations and recommendations formulated by the jury.

[Interim Reports]

Describe and give reasons for **changes** in the career goal as against plans and elucidate the consequences for activities and work packages of the project.

[Final Report]

List and describe the results achieved during the reporting period. Also discuss measures for career development that you have implemented at your “Laura Bassi Centre of Expertise”.

A.5.4 ECONOMIC SUCCESS OF THE PLANNED CENTRE

[Project Plan]

Copy the description of the economic potential and utilisation opportunities from the application and adapt them in line with the stipulations and recommendations formulated by the Jury.

[Interim Reports]

Describe and give reasons for **changes from plans** regarding the economic success of your Centre and the resulting consequences for your project.

Describe any **excellent research results that may have an economic impact** and that you achieved during the reporting period. Which results could be achieved? How were they used for business purposes? What was the advantage for your “Laura Bassi Centre of Expertise”? Could your research programme be furthered on the basis of results and/or their utilisation and if so how?

[Final Report]

Describe the results achieved by you and how they could be utilised for business purposes.

Describe any **excellent research results that may have an economic impact** and that you achieved during the reporting period. Which results could be achieved? How were they used for business purposes? What was the advantage for your "Laura Bassi Centre of Expertise"? Could your research programme be furthered on the basis of results and/or their utilisation and if so how?

Describe the **economic success of your Centre**: what are your continuation or exit strategies for your Centre?

A.6 CONTRIBUTION MADE BY THE "LAURA BASSI CENTRE OF EXPERTISE" TO THE PROGRAMME GOALS

[Project Plan]

Copy your contribution to the Programme goals (see Programme Document, item 2) from the short application and adapt it in line with the stipulations and recommendations made by the Jury.

[Final Report]

Explain the contribution made by your Centre to the Programme goal after completion. Comment changes, if any, made from planning and give reasons for them.

A.7 EXPLANATIONS OF COSTS AND FINANCING STRUCTURES

[Project Plan] [Interim Reports] [Final Report]

Explain your figures in Table Section B on costs and financing.

Any stipulations made by the jury that impact on costs must be explained in the **Project Plan**. Please note that changes from the plan need to be commented on both in the **Interim Reports** and in the **Final Report**.

Your description must include a transparent breakdown of costs and financing contributions (see Item 1.7) so that FFG can easily follow them and process the report quickly.

A.7.1 STAFF COSTS

[Project Plan] [Interim Reports] [Final Report]

Show how hourly rates are calculated.

How are the hourly rates made up (salary + cost/overhead rate)?

Which costs were considered in calculating the cost/overhead rates?

Cost/overhead rates in excess of 20% must be documented fully and in detail.

Were there any deviations from planned costs? If so why?

A.7.2 Other direct costs

[Project Plan] [Interim Reports] [Final Report]

Were there any deviations from planned costs? If so why?

A.7.3 Financing

[Project Plan] [Interim Reports] [Final Report]

Were there any deviations in the financing structure? If so why?

3 Information on the tables for reporting (Part B)

[Excel file]

The tables section (Part B) consists of the following:

B.I Cover sheet

B.II Short titles

B.III Scientific output

B.IV Organisational structure

B.1.1 Personnel

B.1.2 Personnel costs including overhead

B.2 Other direct costs

B.3 Total costs

B.4 Contribution by partners

B.5 Financing

B.6 Actual contributions by partners

B.7 Actual costs and financing

B.8 Account of actual costs

General information on filling in the tables section:

- Fill in the table sheets “Cover sheet” and “Short titles” for the **Project Plan**. For the **Interim Reports** and **Final Report** check these data and update them as necessary.
- The cost and financing data must **match** the written discussion in **Item A.7**. The figures of the tables “Scientific output” and “Organisational structure” must **match** the descriptions in **Item A.5**.
- “Year” in the tables means the funding year. The cost and financing must be shown per funding year (e.g.: if the project starts on 1 November 2009, the interim report will cover the period from 1 November 2009 to 31 October 2010).
- To prepare the **Project Plan** fill in Tables B.I to B.IV and B.1.1 to B.5. Enter the planned figures for the entire funding period as set out in the application, with due regard to any

stipulations made. The values must not be changed over the funding period. The Project Plan is an integral part of the Funding Agreement.

- To prepare the **Interim Reports** and **Final Report** fill in Tables B.III and B.IV and B.6 to B.8. Enter the actual costs and actual financing for the previous funding year in Tables B.6 to B.8. Fill in the tables for the relevant reporting period in Tables III and IV.
- Enter those partners in the "Partners" column that make a contribution to financing (both cash and in-kind contributions).
- The lines in the tables are not blocked and can be enlarged to fit the requirements of your "Laura Bassi Centre of Expertise".

Please note and observe absolutely:

- Do not overwrite the formulas in the colour-marked fields.
- The short titles from the working packages and partners from Table B.II "Short titles" and "Type of partner" are automatically copied into the cost and financing tables.
- If the lines provided are not sufficient you can add further lines. Please ensure that the formulas (e.g. summation across a column, row) are extended to the newly added lines/cells.
- We have provided check sums at suitable places to help you. Please check them. Rounding differences of only +1/–1 are possible.

B.I Cover sheet

[Project Plan]

Please fill in the cover sheet in all details; on preparing the Interim Reports and Final Report please check the data on the cover sheet for their continued validity.

Full title	Project title according to eCall
Short title	Short title according to eCall
FFG project no.	Project no. according to funding offer
eCall application no.	Application no. used in eCall
Applicant	Successful Applicant's name according to the Company Register
Authorised signatory	Name of the person authorised to sign on

	behalf of the Applicant
Project leader	Name of the person heading the project
Period	from XX XX 2009 to XX XX 2013
Total costs approved	in EUR
Federal funding approved	in EUR
Status (Project Plan/Interim Report 1, 2 or 3/Final Report)	Mark “x” in the box provided for the relevant report
Date	Date of report submission
Signature	Only for Project Plan

[Project Plan] [interim Reports] [Final Report]

Mark “x” in the status box of the tables (Project Plan, Interim Report, Final Report).

B.II Short titles

[Project Plan]

Please **start out** by filling in the table “Short titles” by adding the abbreviations for the work packages and the names of the partners (including the Applicant). The short titles are automatically copied to the cost and financing tables.

If the Jury has not specified any stipulations: Please take the data from the “Work packages” and “Partners” tables (including the Applicant) from the application tables.

If the Jury has specified stipulations regarding work packages and/or partners: Please account for such stipulations in filling in the tables and explain any deviations between the application and Project Plan in Item A.7 of the Content Report.

Table B.II.a: Work packages

In the “Work packages” table select a short title (max. 5 characters) for each work package in the first column, and enter the description of the work package (e.g. analysis, test series or digest) in the “Name of the work package” column.

Table B.II.b: Scientific partners (including Applicant)

For the “Short title” column select a short name (max. 5 characters) for each partner (including the Applicant) and list them in alphabetical order. In the “Name according to the excerpt from the

company register” column fill in the company/business name as provided for in the company register or similar document filed by you.

For the “Type of partner“ column select the appropriate category from the list. Please note that the type of partner refers to the role of the project partner. In assigning partners to KU (small business), MU (medium business) and GU (large business) apply the generally valid definitions such as the EU regulation governing aid to SMEs. The short titles for the partners are copied into the cost and financing tables.

Types of partner:

KU small business
MU medium business
GU large business
Research, development and innovation facilities
Intermediaries

Example:

Short title	**Name as per company register**
FFG	Österreichische Forschungsförderungsgesellschaft m. b. H.

Table B.II.c: Company partners

For the “Short titles” column select a short name (max. 5 character) for each partner (including the Applicant) and list them in alphabetical order. In the “Name according to the excerpt from the company register” column fill in the company/business name as provided for in the company register or similar document filed by you.

[Interim Reports] [Final Report]

Add any changes to the work packages and/or partners made since.

B.III Scientific output

[Project Plan]

Define the parameters for the indicators in Table III.a “Project Plan” of Table B.III “Scientific Output” to reflect your research programme. You can add any number of indicators of relevance to your “Laura Bassi Centre of Expertise”. Please do not delete any lines in the table. Enter “O” if an indicator is of no relevance to your “Laura Bassi Centre of Expertise”.

[Interim Reports]

Fill in the sheet “Scientific output” in the table relevant for the reporting period. The planned figures from the previous years are automatically copied into the fields highlighted in grey. Please do not overwrite the formulas.

[Final Report]

Fill in the sheet “Scientific output” in the table relevant for the Final Report. The planned figures from the previous years are automatically copied into the fields highlighted in grey. Please do not overwrite the formulas.

B.IV Organisational structure

[Project Plan]

Add in Table IV.a “Project plan” the planned figures for the first funding year. Please do not delete any lines. Enter “O” if an indicator is of no relevance to you. The data provided are used for monitoring and may also serve as a basis for an interim evaluation of the **structures, organisational form and implementation of your research programme** for the first funding year.

[Interim Reports] [Final Report]

Fill in the tables relevant for the reporting period. Enter “O“ if an indicator is of no relevance to you.

The following tables (from B.1.1 “Personnel” to B.5 “Financing”) apply to the Project Plan (= integral part of the Agreement):

B.1.1 Personnel

[Project Plan]

Table 1.1.a: Hourly rates and personnel hours

If the jury has not specified any stipulations: Please take the data from the “Personnel” tables from the application tables. Assign the staff to a group (for an example see below).

If the jury has specified stipulations regarding personnel: Please account for such stipulations in filling in the tables and explain any deviations between the application and the Project Plan in Item A.7 of the Content Report.

Information on partner (including Applicant) personnel contributing on an ongoing basis:

First and last name: Enter the names of such staff. If no names are known yet, enter “N.N.”. If you have several “N.N.” cases number them consecutively: “N.N.1”, “N.N.2”, etc.

Function: Enter the function of each staff member in the project (e.g. project head, junior researcher, etc.).

Group: Assign the staff member to the relevant function group (1–4) as defined in the table below.

Schematic diagram of an example of function group assignment:

Staff member's function in the project	Group	2009 hourly rate valorised
Manager, university professor, scientific head, key researcher, controller	1	69,38
Lecturer, senior researcher, assistant to the management and scientific head	2	60,04
Junior Researcher	3	50,70
Technician, specialist, secretariat	4	26,75

f/m: Enter “f” for female or “m” for male.

Partners (incl. Applicant): Enter the partner that employs the staff member.

Hourly rates: Enter in the columns “Year 1” to “Year X” the planned hourly rates including overhead per year and staff member.

Information on personnel use

Personnel costs can be funded pursuant to the Research and Technological Development Guidelines up to an amount as defined in Item 8 of the “Verordnung des Bundesministers für Finanzen betreffend Richtlinien für die Ermittlung und Darstellung der finanziellen Auswirkungen neuer rechtssetzender Maßnahmen” (Ordinance of the Federal Minister of Finances regarding guidelines for computing and outlining the financial effects of new legal acts) (Federal Law Gazette II no. 50/1999, Annex 3, as amended). The Ordinance can be obtained from the **download centre**.

The following table provides an overview of possible functional assignments (to be used as an **example** only):

			Fed. Law Gaz. II no. 50/1999, Annex 3	Valorised values		
Employees by function	Examples of functional assignment	Group assignment as per Regulation	2005 annual staff costs (before taxes, incl. payroll costs)	2009 annual staff costs (before taxes, incl. payroll costs)	Annual hours	2009 valorised hourly rate
Scientific staff						
First leadership tier	Scientific head	VB-HL-Höh. Dienst 1	104.277	116.565	1680	69,38
Second leadership tier	Deputy scientific head, area management, etc.	VB-HL-Höh. Dienst 2	90.235	100.868	1680	60,04
Key Scientist	Key Researcher	VB-HL-Höh. Dienst 1	104.277	116.565	1680	69,38
Senior Scientist	Senior Researcher	VB-HL-Höh. Dienst 2	90.235	100.868	1680	60,04
Junior Scientist	Junior Researcher	VB-HL-Höh. Dienst 3	76.192	85.170	1680	50,70
Diploma and doctoral students	Junior Researcher	VB-HL-Höh. Dienst 3	76.192	85.170	1680	50,70
Administrative staff						
First leadership tier	Managing director	VB-HL-Höh. Dienst 1	104.277	116.565	1680	69,38
Second leadership tier	Assistant to the management	VB-HL-Höh. Dienst 2	90.235	100.868	1680	60,04
Key Administration	Controlling	VB-HL-Höh. Dienst 1	104.277	116.565	1680	69,38
Senior Administration	Assistants	VB-VD-Gehob. Dienst 1	40.207	44.945	1680	26,75
Junior Administration	Secretariat	VB-VD-Gehob. Dienst 2	40.207	44.945	1680	26,75
Technicians/experts	Technician	VB-VD-Gehob. Dienst 1	40.207	44.945	1680	26,75
in € per year						

For planning, hourly rates can be adjusted annually as follows: The hourly rates are based on the figures for 2005 (as per Federal Law Gazette 2006). For the subsequent years, an increase was defined to reflect the valorisation of civil servant salaries. This was 2.7% for 2006; 2.35% for 2007; 2.7% for 2008, and 3.55% for 2009 (for the valorised values for 2009 see the above table).

Please note that the above hourly rates are the maximum rates defined for each group and do not include any cost/overhead rate.

In evaluating staff work, you can either add 20% as cost/overhead rate or specify a higher rate by disclosing your overhead calculation. If you add a cost/overhead rate of up to 20% you still need to describe in Item A.7 which costs are included in it.

Please note that the staff costs are charged at documented actual costs. They must be documented by salary slips and timesheets.

Hourly rates for partners:

For partners (individually owned firms, partnerships and holders of stakes of more than 25% of corporations) contributing to the project which cannot show proof of personnel costs, an hourly rate of not more than € 30.– (including cost/overhead rate) per hour can be accepted as fundable costs. For contributing partners of very small companies (SMEs of up to 9 staff), the actual hourly rate of the most expensive staff member can be used alternatively.

Personnel hours = Enter the planned personnel hours per year and staff member in the columns “Year 1” to “Year X”.

B.1.2 Personnel costs including overhead

[Project Plan]

The table cells marked in colour are automatically computed from the data taken from other tables and therefore need **not** be filled in. Please do not overwrite any formulas!

If the jury has not specified any stipulations: Please take the data from the “Personnel costs including overhead” tables from the application tables.

If the jury has specified stipulations regarding personnel costs including overhead: Please account for such stipulations in filling in the tables and explain any deviations between the application and the Project Plan in Item A of the Content Report.

Table 1.2.a: Personnel costs

Table 1.2.a is automatically computed based on the data from Table 1.1 and therefore need **not** be filled in.

Table 1.2.b: Personnel costs per partner

Enter the approved personnel costs per partner (including the Applicant) in Table 1.2.b. The partners are automatically copied from Table “Short titles”. Please do not delete any of the partners. If a partner does not accumulate any personnel costs, enter “0” in this partner’s line. Please note the check sum.

Table 1.2.c: Personnel costs per work package

Enter the approved personnel costs per work package in the Table “Personnel costs per work package”. The work packages are automatically copied from Table “Short titles”. Please do not delete any of the work packages. If no personnel costs accrue from a work package, enter “0” in the relevant line. Please note the check sum.

B.2 Other direct costs

[Project Plan]

If the jury has not specified any stipulations: Please take the data from the Tables B.2 “Other direct costs” from the application tables.

If the jury has specified stipulations regarding other direct costs: Please account for such stipulations in filling in the tables and explain any deviations between the application and the Project Plan in Part A of the Content Report.

Table B.2 “Other direct costs” covers four categories:

2.1 Use of R&D infrastructure

2.2 Travel expenses

2.3 Material costs

2.4 Third party costs (costs of third party works & services)

Table 2.1.a: Use of R&D infrastructure – total

Enter in Table 2.1.a “Use of R&D infrastructure – total” the planned annual use of R&D infrastructure necessary for the project (proportional writedown, consumables, etc.).

At a cost of up to € 400.--, any R&D infrastructure can be added as a minor asset to item 2.3 “Material costs”. State the partner (including the Applicant) where any proportional use occurs.

Table 2.1.b: Use of R&D infrastructure per partner

Enter in Table “Use of R&D infrastructure per partner” the planned use of R&D infrastructure at each partner (including the Applicant). The partners are automatically copied from Table B.II “Short titles”. Please do not delete any partners from the table. If no use of R&D infrastructure accrues at a partner enter “0” at the appropriate line. Please note the check sum.

Table 2.2.a: Travel expenses – total

Enter in Table “Travel expenses – total” the planned annual travel expenses of relevance for the project (e.g. per diems, railway tickets, hotel bills, conference fees). Name the reasons for travelling and the venue in the column “Description” (example: paper given; conference X in Y, poster presentation, attendance without paper at the conference X in Y, etc.).

Table 2.2.b: Travel expenses per partner

Enter in Table 2.2 b “Travel expenses per partner” the planned travel expenses per partner (including the Applicant). The partners are automatically copied from Table B.II “Short titles”. Please do not delete any partners from the table. If no travel expenses accrue at a partner enter “0” at the appropriate line. Please note the check sum.

Table 2.3.a: Material costs – total

Enter in Table 2.3.a “Material costs – total” the planned material costs necessary for the project (e.g. testing materials). At a cost of up to € 400.--, any R&D infrastructure costs can be added as a minor asset to this item. Please note that if this amount is exceeded, the use of R&D infrastructure must be reported in Table 2.1.a “Use of R&D infrastructure – total”.

Table 2.3.b: Material costs per partner

Enter in Table 2.3.b “Material costs per partner” the planned costs of materials per partner (including the Applicant). The partners are automatically copied from Table B.II “Short titles”. Please do not delete any partners from the table. If no material costs accrue at a partner enter “0” at the appropriate line. Please note the check sum.

Table 2.4.a: Third party costs – total (cost of works and services performed by third parties)

Enter in Table 2.4.a “Third party costs – total” the planned third party costs necessary for the project. Third party costs comprise all costs for works and services obtained from third parties. These would, e.g., include works and services purchased from research institutions (e.g. studies) that do not make any financing contribution, or separate works and services that are typically covered by a contract for works and services.

Table 2.4.b: Third party costs per partner

Enter in Table 2.4.b “Third party costs per partner” the planned third party costs per partner. The parties are automatically copied from Table B.II “Short titles”. Please do not delete any parties from the table. If no third party costs accrue at a partner, enter “0” at the appropriate line. Please note the check sum.

Table 2.5.a: Other direct costs – total

Table 2.5.a “Other direct costs – total” is calculated from the data of the four cost categories in Table “Other direct costs” and therefore need **not** be filled in.

Table 2.5.b: Other direct costs per partner

Table 2.5.b “Other direct costs per partner” is calculated from the data of the four cost categories in Table “Other direct costs” and therefore need **not** be filled in.

Table 2.5.c: Other direct costs per work package

Enter in Table 2.5.c “Other direct costs per work package” other planned direct costs for each work package. The work packages are automatically copied from Table “Short titles”. Please do

not delete any work packages from the table. If no other direct costs accrue for a work package, enter “0” at the appropriate line. Please note the check sum.

B.3 Total costs

[Project Plan]

The colour-marked lines of the table are calculated from data from other tables and therefore need **not** be filled in.

This section includes the following tables:

Table 3.1: Total costs summary

Table 3.2: Total costs per partner

Table 3.3: Total costs per work package

B.4 Contributions by partners

[Project Plan]

Enter in Tables 4.1 **“Contributions per year – scientific partners”** and 4.2 **“Contributions per year – business partners”** the financing contributions made by the partners (including the Applicant) per funding year, broken down by scientific and business partners. The names and type of partners are automatically copied from Table “Short titles”. An evaluation of their in-kind contributions is made by the partners themselves to the extent no values are specified (such as for personnel costs, see “fundable costs”). The in-kind contributions must be documented by actual costs.

Table 4.3: Contributions per year

Table 4.3 “Contributions per year“ is calculated from the data of Table B.4 and therefore need **not** be filled in.

B.5 Financing

[Project Plan]

The colour-marked lines of the table are calculated from data from other tables and therefore need **not** be filled in. Please check the following tables for their correct copying of data and computations.

Table 5.1: Financing total

This table must also include the federal funding applied for per year.

Table 5.2: Federal funding per partner

The following tables (B.6 to B.8) refer to the Interim Reports and the Final Report:

B.6 Actual contributions by partners

[Interim Reports] [Final Report]

Table 6.1: Actual contributions per year – scientific partners, and

Table 6.2: Actual contributions per year – company partners

Enter in this table the actual contributions made by the partners. The actual values are taken from Table B.8 “Account of actual costs and financing” which must be filled in by each partner (for a detailed explanation see the section on Table B.8 “Account of actual costs and financing”).

Table 6.3: Actual total contributions per year

Table 6.3 “Actual total contributions per year” is calculated from data from Table B.6 “Actual contributions by partners” and therefore need **not** be filled in.

Enter in this table the actual sums contributed by the partners. These are taken from Table B.8 “Account of actual costs and financing” which must be filled in by each partner (for a detailed explanation see the section on Table B.8 “Account of actual costs and financing”).

B.7 Actual costs and financing

[Interim Reports] [Final Report]

Table 7.1: Actual costs and financing – total

Enter in Table "Actual costs and financing – total" the sums actually spent on costs and the financing per funding year.

NOTE: The actual sums are taken from Table B.8 which must be filled in by each partner including the Applicant (for a detailed explanation see the section on Table B.8) and from Table B.6. Please make sure that the costs will be balanced out by the financing.

Table 7.2: Actual total costs of partners

Enter in this table the actual values for each funding year (sum total of personnel and other direct costs) per partner. The partners are automatically copied from Table B.II "Short titles". Please do not delete any partners from the table. Please note the check sum.

Table 7.3: Actual costs per work package

Enter in this table the actual values for each funding year (sum total of personnel and other direct costs) per work package. The work packages are automatically copied from Table B.II "Short titles". Please do not delete any work packages from the table. If no costs accrue for a work package, enter "0" at the appropriate line. Please note the check sum.

Table 7.4: Actual federal funding per partner

The columns "Partners (including Applicant) and "Type of partner" are automatically copied from Table B.II "Short titles". The column "Actual total costs per partner" is linked to Table 7.2 "Actual total costs of partners". The column "Actual contribution per partner" is linked to Tables 6.1 and 6.2 "Actual contributions – partners". The column "Actual federal funding per partner" is computed from the differences between the columns "Actual total costs per partner" and "Actual contributions – partners".

B.8 Account of actual costs and financing

[Interim Reports] [Final Report]

Table "Account of actual costs and financing" must be filled in by each partner (including the Applicant) for each Interim Report and sent collectively by the Applicant via eCall to FFG. It may be transmitted either by inserting the tables in the Excel file or as a **single** annex (= all tables by all partners combined in a single document, e.g. pdf file) to the Interim Report.

Once your Centre has been established, **FFG will visit you on your premises**. **After the first Interim Report**, FFG will make another visit to your premises. If necessary, FFG may make another visit during the first funding period. For the visit after the first Interim Report, the Applicant must have the accounts of actual costs and financing from all partners (including the Applicant), signed by the authorised signatories, ready for inspection. The visits will be scheduled by joint agreement.

Table B.8 shows a detailed breakdown of project-related invoices and payments (list of individual vouchers) for each partner.

To be filled in on the tope of the table:

Partner’s name

Partner entitled to input tax deduction yes/no

FFG project no.

Short title of the project

Reporting period (funding year)

Type of report (Interim Report 1, 2, 3 or Final Report)

The following cost tables must be filled in:

Personnel costs

Please note that personnel costs must be substantiated.

Personnel work must be substantiated by suitable timesheets. The documents are shown in this list.

Other direct costs

Travel costs

Material and third party costs

Please note the check sum.

Total costs

This table is computed from the above values.

Before submitting the report please check that the values in the actual accounts match the actual values in the tables.

The following table provides explanations of the terms used in this table, arranged in alphabetical order:

Amount of invoice	Amount shown on the invoice
Amount of payment (reduced by discount)	Enter the amount actually paid (not the amount invoiced!), i.e. the sum reduced by any discounts or rebates, but including VAT
Company/name	Name of the company/staff member using the asset
Cost/overhead rate (%)	Cost/overhead rate (the composition of the overhead rate must be shown upon request)
Date	Date of signature
Date of invoice	Date on which the invoice was made out
Date of payment	Date on which payment was made in cash or by remittance, as shown on the voucher
Date of receipt	Date on which the payment (funding or cash) was received
Designation	Definition of cost item
Designation (activities)	State the type of activities (attendance/paper)
Designation (destination)	Reason for travelling
Function	Function of Centre staff member (e.g. head of Centre, scientific staff, etc.)
Hourly rate incl. cost/over-head rate	Actual rate paid per hour including cost/overhead rate
Hours	Actual hours spent on the project as per time records for the reporting period
Hours of use	Machine hours used for the project
Machine hour rate	Rate charged per machine hour

Name	Name of staff member in the “Personnel cost” table Name of travelling person in the “Travel costs” table
Name of machine/asset	Short name
on/from ... to ...	Date/period of travel
Payments received	List all payments received (funding and cash payments, if any, from partners)
Prepared by	Enter name of the contact person who can provide information on the report
R&D infrastructure use – depreciation	Project cost calculated from the use of capital assets
R&D infrastructure use – machine hours use	Project costs calculated from the use of machines for the project. A machine log must be kept to record machine hours used for the project
Remitted by	Body paying the amount
Signature	Authorised signature (original)
Value in € (net)	“Personnel cost” table: calculated from column “Hours” x “Hourly rate incl. cost/over-head rate” “Travel costs” table: cost of travel “Material and third-party costs” tables: calculated from “Amount of payment (incl. VAT)” x VAT rate “Total” table: amount “R&D Infrastructure use” table: calculated from column “Hours of use” x “Machine hour rate”
VAT	Applicable VAT rate as shown on the invoice. In the case of a company not entitled to input tax deduction enter “0”
Work package	Work package that accrues personnel hours/costs

Table “Hourly rate calculation” (optional)

To help you check your hourly rates you can use the Excel file “Hourly rate calculation” from the download centre (www.ffg.at/w-fFORTE or www.w-fforte.at). It may be added to the application tables at your choice.

This table helps you check whether the salaries that you pay for your project and in-kind staff members exceed the maximum hourly rates for which funding is granted. The table assigns functions to staff categories as examples only; you can adapt them to your specific situation. Please note that the values are valorised by FFG for 2009, where a cautious valorisation estimate can be used for future years (see explanation in the chapter of personnel costs). For your final account you need to document the costs from your payroll account. If your hourly rates are greater no funding is given for the part exceeding the maximum rate.

In evaluating your personnel costs, you can either add a cost/overhead rate of 20% or use a higher rate when you disclose your overhead calculation. If you add a rate of up to 20% you still need to show in A.9 which costs are included in such rate.

In calculating the hourly rate (table “Hourly rate calculation”) please note that it is based on 1680 annual hours (which corresponds to a 40-hour working week). If employment deviates from this figure you need to adjust it accordingly.

If used, please add this table to **Part B** of the application.