ERC Reporting Requirements

Activity reports

- Completed at the mid-way and end point of the grant (usually months 30 and 60)

Financial reports

- Completed at the end of each financial period (usually every 18 months).
- Financial report includes:
  - **Form C** – one Form C is completed by each institution on the project for each reporting period. Produced by ROO using information provided by Department.
  - **Budget Breakdown Tables** – based on template provided by ERC. Completed by PI and Department, with assistance from ROO as needed.
  - **Financial Report** – compiled by PI/Research team in collaboration with Department and ROO as necessary.
  - **Certificate on Financial Statements** – only required if expenditure reaches a minimum of €375,000. Produced by Auditors following completion of audit.
ERC Reporting – timeline

* 60 day deadline for submitting reports to ERC
ERC Reporting - schedule

Day 1

Notification
- Reminder sent to PI by Bethan in the ROO 15 days before end of period
- Official notification from ERC around 1st working day after end of period

Form C Prep
- ROO asks Department to confirm costs and then produces billing report detailing costs to be included in Form C draft within 1 working week of the period ending.

Audit
- Files passed to Auditors on 20th working day after the period ends.
  - Auditors review finances, liaising with Department on any queries.

Budget Finalisation
- Once audit queries have been resolved, ROO finalises Form Cs and confirms final figures to be used in the Budget Breakdown Tables for the period.
  - Department and PI complete Budget Breakdown and Forecast Tables.

Submission
- ROO liaises with ERC on final draft and seeks approval from ERC to submit
  - Report narrative and budget breakdown tables submitted through Participant Portal

Day 60

PI preparing report narrative
<table>
<thead>
<tr>
<th>Research Office</th>
<th>Department</th>
<th>PI</th>
</tr>
</thead>
<tbody>
<tr>
<td>Producing Form C draft and finalisation</td>
<td>Ensuring all costs are on grant in good time and in correct categories – particularly staff/PI time.</td>
<td>Ensuring time sheets and other financial details are provided to Department in good time</td>
</tr>
<tr>
<td>Preparing documentation for Auditors</td>
<td>Liaising with Auditors during audit and respond to any queries</td>
<td>Preparing the narrative for the Financial report</td>
</tr>
<tr>
<td>Assisting Department and PI with Budget Breakdown Tables if needed</td>
<td>Working with PI on Budget Breakdown Tables</td>
<td>Liaising with Department on the Budget Breakdown Tables or the ROO directly</td>
</tr>
</tbody>
</table>
# Information needed by the ROO

## Information required from the Department

- Staff effort – time commitments
- Equipment costs
- Travel costs
- Consumables costs
- Other costs
- Publication costs
- Subcontracting costs
- Details about facilities costs

## Information source

- Time sheets
- Travel Claims
- UFS comments
- PI/Research Team
ERC Reporting – FORM C

• Form Cs are completed by the ROO once the figures are confirmed by Department and following Audit (as necessary).

• Submitted through Participant Portal by ROO.

• Figures reported in Budget Breakdown Tables should match Form Cs exactly (to the last cent!)

• When completing Budget Breakdown Tables remember to use the precise exchange rate provided by the ROO as this will be the rate used to calculate the figures for the Form C.

• Remember to use the Billing Report/Cognos Report provided by the ROO to calculate the figures which should be used to complete the Budget Breakdown Tables – running other billing/expenditure reports from CUFS may use different parameters and will therefore introduce errors.

• An adjustment Form C for costs incurred in a previous period may be required. These costs will be calculated using the exchange rate from the period in question, not the current period.
ERC Reporting – Budget Breakdown Tables (1)

- Editable PDF sent to PI by ERC Project Officer
- First two pages are usually all that is required (other pages include space for extra staff members and equipment)
- Tables include cells that need final figures to be manually entered along with cells that automatically complete based on calculations using data entered in to other cells.
**Personnel**

If Team Member works 100% on grant then you can enter their total staff costs in the end column **

If Team Member works less than 100% on grant you need to complete the following columns and their total staff amount will be automatically calculated in end column

<table>
<thead>
<tr>
<th>Breakdown of direct costs</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project Number</td>
</tr>
<tr>
<td>Account</td>
</tr>
<tr>
<td>Period Start date</td>
</tr>
<tr>
<td>Period End date</td>
</tr>
<tr>
<td>Duration of the project (in months)</td>
</tr>
<tr>
<td>Number of Months of the period</td>
</tr>
<tr>
<td>Project Start Date</td>
</tr>
</tbody>
</table>

**Personnel working on the ERC Project**

| Name and surname | Staff category | Employment period | % of time committed to the project | Number of hours (during the Reporting Period) (WH) | Salary costs (during the Reporting Period) (S) | Productive time (during the Reporting Period) (PT) | Total Staff amount (Euro) | [WH] |
|------------------|----------------|------------------|----------------------------------|---------------------------------|----------------------------------|---------------------------------|--------------------------|
|                  |                |                  | Yes                              | Yes                            | Yes                              | Yes                              | Total Staff amount       |       |
|                  |                |                  | No                               | No                             | No                               | No                               | Sub-Total                | 0.00 |
|                  |                |                  | Yes                              | Yes                            | Yes                              | Yes                              | Total Staff amount       |       |

Total Personnel costs should match the Form C exactly

**Note:** If a staff member is only employed part-time but spends all of their time on the project then they are considered as being '100% committed to the project', even though they're employed only part-time.
**Equipment**

<table>
<thead>
<tr>
<th>Description</th>
<th>Date of purchase</th>
<th>Depreciation period (number of months) [A]</th>
<th>Depreciation period falling into the project (depends on the purchase date)</th>
<th>Cost of purchase [B]</th>
<th>Number of months of utilisation during the Reporting Period [C]</th>
<th>% of allocation to the project [D]</th>
<th>Amount charged to project [B/A]*[C/D]</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Make sure the description clearly links to the narrative in the report.

Date of purchase is normally within reporting period. When an item is being depreciated this should be the first day of the financial year during which the item was purchased.

Enter the total number of months over which the item is being depreciated (normally 48).

Convert original purchase price using current exchange rate – while this suggests the purchase price is fluctuating, it's the only way we can handle exchange rate differences.

If item is used solely by the project, enter 100%. If cost of item is to be partially covered from elsewhere, indicate % to be charged to this grant.

If depreciation is not being applied, enter full cost of item in final column.

If depreciation is being applied, this column will complete automatically based on details entered in other columns.

Enter the number of months over which the item is being depreciated within this period (normally 18).

This column completes available automatically based on purchase date and total depreciation period – gives number of months within project duration available for depreciation.

**Note:** Depreciation only applies to equipment costing >£30,000 and can be back-dated to the start of the financial year in which the piece of equipment was purchased or the start date of the project, as appropriate.
Enter total figures for other cost categories. Remember, you may need to go through the billing report to extract these figures from Other/Misc or Other/Consumable categories in CUFS.

Please include brief description of what is included in the ‘Other’ category.

Include Audit costs and any other ‘Subcontracting’ costs in this field. Please note: If you wish to include ‘Subcontracting’ costs that were not envisaged in the original Description of Work, a full amendment to the Grant Agreement will be required and you will need to speak to your Project Officer before submitting the report.

Total costs should match the total for ‘Personnel’, ‘Other Direct Costs’ and ‘Subcontracting’ as shown in the Form C.
ERC Reporting – Budget Follow-up Table (1)

- Costs for current period pull through automatically from Budget Breakdown Tables on previous page.

- Enter costs for previous periods as lump sums in the relevant column(s). Remember:
  - If you're submitting an adjustment Form C for a previous period, these costs should be included in the column relating to the period being adjusted (not the current period).
  - Take any rejected costs into account when completing the columns relating to previous periods.

- Complete remaining columns with forecast of expenditure in remaining periods.

- If you are proposing reallocating budget between headings or are submitting an adjustment to a previous period, include a brief justification in the report narrative.**

- If you have significant under/over spend compared to the budget you originally included in the GPFs/DoW then remember to explain this in the report narrative.

- Remember – the total requested grant can not exceed the amount originally awarded (to the last cent). However, do plan to use the full amount awarded even if you expect there may ultimately be some underspend.

- Remember to include actual % time spent on the project (from PI’s timesheet) – not the expected % commitment from the application.

**Note: any changes to the subcontracting budget may require a formal amendment to the Grant Agreement and should be discussed with the ROO before being mentioned in the report.
1. **Project Management**
   - Describe start up phase (1st report only)
   - Describe relations between PI and Institution
   - Describe how expenses have been incurred, compared with plan outlined in Grant Agreement
   - Describe any proposed reallocations between budget categories
   - Justification for any adjustment to previous periods
   - Summary of recommendations from audits

2. **Project Achievements**
   - Overview of project implementation including any delays and summary of results
   - Upload all publications to the Participant Portal
Accessing the Participant Portal


Click ‘LOGIN’ on the home page

If prompted, select ‘External’ as your domain

Enter your Username and Password in the relevant boxes and then click ‘Login!’
Accessing the Portal’s project reporting function

When you are logged in, click on ‘My Projects’. If you have the relevant permissions, your project should appear in this box. If you can not see a project that you believe you should have access to, please contact the Research Office.

If you have access to more than one project, you can use the ‘search’ bar to filter the results.

To access the Reporting and Deliverables function of the Portal, click the box in line with the required project.
Accessing current and past reports

Financial and Activity reports are accessed under ‘Reports’ in the Menu.

Details about Publications should be added under ‘Publications’

To create a new report:

Ensure the appropriate report type and period are selected in the drop down menus.

Click ‘Create New Report’.

To access a current report draft:

Ensure the appropriate report type and period are selected in the drop down menus.

Click on the blue hyperlink in the Intermediate Reports box

You can generate a PDF of your current draft by clicking on the PDF symbol under ‘Print’

Previously submitted reports will be listed in the lower box
Using the Portal’s reporting form

‘Verifying’ your report will confirm whether all relevant boxes have been filled.

Upload budget breakdown tables and other attachments using this button.

You can generate PDFs of your draft reports using the ‘Print’ function.

Remember to save regularly as any updates will be lost if your session times out due to inactivity.

Once the Project Officer approves the draft, the report can be officially submitted using this button.
Adding publications to the Portal

Click on the ‘Publications’ link in the Menu on the left hand side of the window.

Add the required information into the relevant fields. **Note: Fields denoted with * are mandatory**

Once entered, publications will be listed in the box below the fields and will pull through automatically to the relevant sections of the Activity Reports.

Click ‘Add Publications’ when all required fields are completed.

**Note: Please remember to fulfil the Open Access requirements set out in the Grant Agreement while adhering to the Publisher’s own policies.**
ERC Reporting – Common Issues

• Costs being charged to incorrect headings or not being charged at all – holding up preparation of billing report/budget tables.

• Missing information/documentation – holding up the audit process.

• Timesheets/staff costs delayed, inaccurate or missing altogether – holding up the audit process.

• Not enough detail included in responses to auditor’s queries – holding up the audit process.

• Report narrative not reflecting budget tables or addressing concerns of ERC resulting in lengthy questions from Project Officers – delaying payment.
ERC Project Management - Good Practice

✓ PIs/Staff to complete timesheets accurately and submit them to Departmental administration regularly (ideally monthly).

✓ Responding in good time and with sufficient detail to queries during reporting.

✓ Liaising with ROO and ERC if you have any concerns or would like to request any changes to the original plan outlined in Grant Agreement.

Remember…

‼ Financial audits required every €375,000 expenditure but …

‼ Projects can be audited by the ERC at any time, and by the European Court of Auditors up to 5 years after end of project.
If you have any questions during the preparation of your report, please do not hesitate to contact the Research Operations Office:

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+44 (0)1223 765418

Or contact your usual RSA directly via ROO reception on:  
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