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D7.3 – Guidelines for administrative, financial, technical reporting and reviews

Deliverable summary

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Topic	HORIZON-CL5-2023-D4-02-02
Type of action	HORIZON Innovation Action
Start date of the project	1 May 2024
Project Coordinator	ISTAR-ISCTE – University Institute of Lisbon (RETIME@ISCTE-IUL.PT)

Co-funded by the European Union. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or CINEA. Neither the European Union nor the granting authority can be held responsible for them.

Executive summary

The deliverable D7.3 is a support handbook that outlines strategies, caveats, and key aspects of reporting practices for administrative, financial, technical reporting and reviews. It includes references to relevant legal documents (such as ethics guidelines, data protection frameworks) and provides guidelines for ensuring the quality of technical reports.
All parties involved in the RETIME project, including Beneficiaries, staff members, researchers, and financial personnel responsible for providing logistics and equipment to the consortium and any supporting Research and Development Infrastructure, should strictly adhere to the legal, administrative, and organisational regulations and principles outlined in this deliverable.

History of changes

Title of the document	Version number	Changes	Who	Date
RETIME Deliverable D7.3 - Guidelines for administrative, financial, technical reporting and reviews – 15-June-2024-version-0.1	0.1	Initial draft	Stefania Stellacci (ISCTE)	15.June.2024
RETIME Deliverable D7.3 - Guidelines for administrative, financial, technical reporting and reviews – 22-June-2024-version-0.2	0.2	Added content	Stefania Stellacci (ISCTE), Catarina Ferreira da Silva (ISCTE)	22.June.2024
RETIME Deliverable D7.3 - Guidelines for administrative, financial, technical reporting and reviews – 24-July-2024-version-0.3	0.3	Added information and revision of the document	Stefania Stellacci (ISCTE)	24.July.2024
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RETIME Deliverable D7.3 - Guidelines for administrative, financial, technical reporting and reviews – 30-July-2024-version-0.5	0.5	Revision of the document	Stefania Stellacci (ISCTE), Maria Teresa Pia Lopez Bertani (ICONS), Steffen Neuner (THK)	30.July.2024
RETIME Deliverable D7.3 - Guidelines for administrative, financial, technical reporting and reviews – 31-July-2024-version-0.6-Final	06	Revision of the document	Stefania Stellacci (ISCTE), Catarina Ferreira da Silva (ISCTE)	31.July.2024

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Table of contents

Executive summary 2
History of changes 3
Table of contents 4
List of tables 6
List of figures 6
List of acronyms and abbreviations 7
1. Introduction 8
2. Deliverable report guidelines 9
2.1 General instructions and principles 9
2.2 Templates and required contents 9
2.3 Labelling of deliverables 10
2.4 Deliverable Cover Page 12
2.5 Formatting and Style guidelines 13
2.6 Figures and Tables 14
2.7 Mathematical Equations and Statistical Tests 16
2.8 Reference list 16
2.9 Footnote 17
3. Financial provisions 18
3.1 Form of grant and distribution of financial contribution 18
3.2 Justifying costs and funding principles 18
3.3 Payments 18
3.4 Accessing Financial statements 19
3.5 Acknowledgement of the EU funding and Project logotype 20
3.5.1 Funding statement 20
3.5.2 EU emblem and Project logotype 20
3.5.3 Consequence of non-compliance 21
3.6 Payments and payment arrangements 21
3.7 Records-keeping rules 22
3.7.1 Checks, project reviews, audits, and investigations 22
3.7.2 Continuous Reporting (SyGMA) 23

3.7.3 Recovery of Funds 23
4. Project Reporting 24
4.1 EC Periodic reporting duties 24
4.2 Work Package reporting 24
4.2.1 Notification of a meeting 25
4.2.2 Date of sharing meeting agenda 26
4.3 European Commission Periodic Report calendar 26
4.4 Reporting obligations 26
4.5 Monitor/follow-up on Tasks and Costs Deviations 27
4.6 Reporting Planned versus Claimed Person-Months and Costs in PTR-Part B 29
4.6.1 How to keep a track on Tasks and Costs Deviations 29
4.6.2 Delays in the submission of RP1 and RP2 deliverables 30
4.6.3 Planned versus claimed PMs Deviations 30
4.6.4 Report of Costs deviations 31
4.6.5 Other types of Deviations 32
4.6.6 Average personnel costs Deviation 32
4.6.7 Unforeseen costs not included in the Grant Agreement 33
4.6.8 Deviations and justifications about the budget shifts 33
4.6.9 Amendments 33
4.7 Person-month time reporting 34
4.8 Keeping records 34
4.9 Certificate on the Financial Statements 34
4.10 Checks, reviews, and audits 35
4.11 Eligible and Ineligible Costs 35
5. Data protection Framework 36
5.1 Data Processing 36
5.2 Confidentiality and security 36
6. Ethics and values 37
6.1 Ethics and research integrity 37
6.2 Values 37
6.3 Consequences of non-compliance 38
Annex A: RETIME Timesheet Template 39

List of tables

Table 1. Labelling of deliverable reports and other interim documents..... 10
Table 2. Deliverable summary properties..... 12
Table 3. Example of the table of 'History of changes'..... 13
Table 4. This is an example of a caption of a table. 15
Table 5. RETIME payment during schedule..... 22
Table 6. Notice of a meeting. 25
Table 7. Date of sharing meeting agenda. 26
Table 8. RETIME Periodic Report (EC) calendar. 26
Table 9. Structure of the table and content to inform the PO of project implementation deviation requests..... 28
Table 10. Budget transfer deviation request template table..... 29
Table 11. Tasks/Activities Deviations..... 30
Table 12. Example of a balance between the planned and the claimed PMs during RP1 for each Beneficiary. 30
Table 13. Balance between planned and claimed PMs for RP1 at the consortium level. 31
Table 14. Cost Balance during the first reporting period (RP1, M01-M18) for each Beneficiary.31
Table 15. Global Costs Balance between for RP1 at consortium level. 31
Table 16. Subcontracting costs. 32
Table 17. Average personnel costs Deviation. 32
Table 18. Unplanned costs claimed in RP1 by RETIME consortium in the GA. 33
Table 19. Template to report Budget shifts not included in Amendments. 33

List of figures

Figure 1. Insert a cross-reference in a deliverable report. 14
Figure 2. The colour of captions should be Blue-Gray, Text 2. 14
Figure 3. This is an example of a composite figure..... 16

List of acronyms and abbreviations

AB	Advisory Board
AGA	Annotated Model Agreement
ALLEA	All European Academies
AP	Associated Partner
APA	American Psychological Association standard reference style
Ben 1	Beneficiary numb.1
CA	Consortium Agreement
CFS	Certificate on the Financial Statements
CINEA	European Climate, Infrastructure and Environment Executive Agency
DESCA	Development of a Simplified Consortium Agreement
DMP	Data Management Plan
DoA	Description of the Action
DOI	Digital Object Identifier
DPC	Direct Personnel Cost
EC	European Commission
ECAS	European Commission Authentication Service
ES	Executive Summary
EU	European Union
FO	(EU) Financial Officer
GA	Grant Agreement
HE	Horizon Europe
HEX	Hexadecimal
IT	Information and Technology
KPI	Key Performance Indicator
MIM	Mutual Insurance Mechanism
NDA	Non-Disclosure Agreement
PC	Project Coordinator
PCC	Post COVID-19 condition
PDF	Portable Document Format
PM	Person-Month
PO	(EU) Project Officer
PTR	Periodic Technical Report
RDI	Research and Development Infrastructure
RIA	Research and Innovation Action
RP	Reporting Period
SC	Steering Committee
TL	Task Leader
UoR	Use of Resource
WP	Work Package
WPL	Work Package Leader

1. Introduction

The report D7.3 is meant to support all RETIME members to contribute to the administrative, financial, technical reporting and reviews management and development of the project, in accordance with the legal and financial guidelines on good management principles and practices established by the European Commission (EC). D7.3 also defines standardised project planning and reporting procedures to facilitate project monitoring and the evaluation of RETIME achievements, deliverables, and milestones.

The general principles related to administrative, financial, and technical reporting are outlined in the EU Grant Agreement (GA), the Description of the Action (DoA) and other annexes, as well as the Consortium Agreement (CA) signed by all RETIME Parties,[1] the Annotated Model Grant Agreement (AGA) – EU Funding Programmes 2021-2027, version 1.0, 1st May 2024.

D7.3 does not supersede or modify the reporting and payment information detailed in Annex 1 of the GA. D7.3 does not replace any of these established agreements, nor does it replace any of the EU guidelines for RETIME project implementation and documentation. Instead, it summarises relevant information and provides links or references to legal or key documents.

Although the GA is signed between the EU and the Project Coordinator, all partners are individual contract parties with the European Commission by signing the Accession Forms. Each partner must retain a copy of the Grant Agreement and provide it to the auditor if an audit occurs.

All parties involved in the RETIME project, including Beneficiaries, staff members, researchers, and financial personnel responsible for providing logistics and equipment to the consortium and any other Research and Development Infrastructure (RDI), should strictly adhere to the legal, administrative, and organisational regulations and principles outlined in the report D7.3.

This report must be updated as necessary, particularly when:

- EC regulations or legal and financial constraints of RETIME are modified.
- The CA is modified.
- The DoA is modified.

RETIME – Urban Adaptation and Alert Solutions for a TIMELY (re)Action is a project funded by the EC under the Grant Agreement No. 101147113. The EC contribution amounts to €4,997,269.88. The starting date is 01.05.2024 (M01), and the ending date is 30.04.2028 (M48).

[1]based on DESCA – Model Consortium Agreement for Horizon Europe: https://www.desca-agreement.eu/desca-model-consortium-agreement/

2. Deliverable report guidelines

2.1 General instructions and principles

The following guidelines and principles must be followed by all consortium members responsible for delivering the RETIME deliverable reports and interim documents (e.g., progress reports, meeting minutes, financial reports, presentations at sector events or other occasions). The content of each deliverable report depends on the type of provided information, the purpose, output(s), outcome(s), and the target audience, as defined in the GA No. 101147113. The lists of deliverables and milestones, along with the due dates, role assignments, dissemination levels, and contents, are provided in the DoA.

As a general principle, the responsibility for the content of each deliverable report is always with the author(s). The contents therein are solely those of the authors and do not necessarily reflect the views of the EC or European Climate, Infrastructure and Environment Executive Agency (CINEA). The EC is not responsible for any use that may be made of the information the deliverables contain. A disclaimer, together with the EC emblem, must be included in the deliverable reports or in any other RETIME documents or results, where applicable:



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All deliverable documents must feature a page layout header that includes both the RETIME project and EU logos, as shown in the template header of this report.

2.2 Templates and required contents

RETIME members must strictly adhere to the following formatting and style guidelines when submitting reports. The pages should be numbered using the format 'X of Y', and the document identification number and title should be included in the footer in all pages.

Furthermore, they should abide by the following rules:

- Include all technical details and other information that are required or relevant for the type of key action and analysis in Annexes.
- Include an Executive Summary (ES), which provides a brief overview (or a preview) of the document, and references other Parts of the deliverable (with due dates, number, and title), if applicable. The ES should be a concise overview of 1-4 paragraphs. The content in the ES must be organised according to the sequence of information presented in the full deliverable report.

- Include a table with the 'History of changes', containing the following fields: Title of the document, the Version number, the Changes, Who, and Date.
- Include a 'Table of contents', a 'List of tables' and a 'List of figures'.
- Include a 'List of acronyms and abbreviations' used in the main text of the deliverable report (if applicable). Whenever possible, use standardised abbreviations (such as 'ibid.' and 'sic') and acronyms recognised by scientific communities and the public.[2]
- An 'Introduction' that outlines the scope and the structure of the full report, the target groups, or other relevant information necessary before reading the document.
- Include a 'Reference list' at the end of the document, if applicable (additional information in *Section 2.8*).

Project templates for the deliverable report (.docx), meeting minutes (.docx), letterhead (.docx), attendance lists for in-person SC meetings (.docx), and presentation (.pptx) are available in the RETIME *oneDrive* sharepoint folder (RETIME>Templates), which is accessible exclusively to all consortium members. Additional templates will be included or updated as needed throughout the project, provided by ICONS, the RETIME Beneficiary responsible for managing the communication and dissemination activities within and outside the project, after the revision and agreement of the Project Coordinator (ISCTE).

2.3 Labelling of deliverables

The labelling of a draft version of a deliverable should include the project acronym (RETIME), the deliverable number, the deliverable title, the word 'draft', and the version number, as indicated in Table 1. The labelling of a final version of a deliverable should include the project acronym (RETIME), the deliverable number, the deliverable title, the date, the version number, and the word 'final'. These labelling rules ensure that all necessary information is presented clearly and consistently, facilitating the identification and reference for each deliverable.

Table 1. Labelling of deliverable reports and other interim documents.

Type of document	Document status	Deliverable title	Example
Report	Draft	RETIME Deliverable DX.X - title-day.month.year-version-X.Y	*RETIME D1.1 – Report on urban vulnerability and risk assessment (multi-risk resilience) methodologies and tools-30.09.2024-draft-version-0.1*

[2] https://ec.europa.eu/eurostat/esa2010/chapter/view/27/

	Final	RETIME Deliverable DX.X - title-day.month.year-version-X.Y-Final	*RETIME D1.1 – Report on urban vulnerability and risk assessment (multi-risk resilience) methodologies and tools-31.10.2024-version-1.0-Final.*
Presentation in SC meetings	Final	RETIME_SC meeting_ day.month.year_ Beneficiary short name_Short Title of the presentation_ First letter of the first name and complete surname of the speaker If there is more than one speaker: RETIME_SC meeting_ day.month.year_ Beneficiary short name_Short Title of the presentation_Surname of the first speaker_Surname of the second speaker	*RETIME_SC meeting_18.07.2024_ D7.3_ ISCTE_CFerreiraDaSilva* *RETIME_SC meeting_18.07.2024_ D7.3_ ISCTE_CFerreiraDaSilva_PMariano*
Presentation in other external events	Final	RETIME_Title of meeting_ day.month.year_Beneficiary short name_Short Title of the presentation_ First letter of the first name and complete surname of the speaker	*RETIME_Info-day meeting_18.07.2024_ RETIME overview_ISCTE_SStellacci*
Peer Review Report	Final	RETIME_Peer Review Report_ Deliverable X.X_Affiliation of the peer_Surname of the peer_ day.month.year-version-X.Y-Final	*RETIME*_Peer Review Report_ *ISCTE_SStellacci_18.07.2024*-version-2.0-Final
Progress Report	Final	RETIME_ Progress Report_ day.month.year-version-X.Y-Final	*RETIME*_Progress Report_ *ISCTE_CFerreiraDaSilva_18.07.2024*-version-2.0-Final
SC Meeting minutes	Final	RETIME_SC Meeting Minutes_ day.month.year	*RETIME_SC Meeting Minutes_ 18.07.2024*
Meeting minutes	Draft	RETIME_Meeting Minutes_WP or Task_day.month.year-version-X.Y	*RETIME_Meeting Minutes_WP1 18.07.2024-version-1.0*
Meeting minutes	Final	RETIME_Meeting Minutes_WP or Task_day.month.year-version-X.Y-Final	*RETIME_Meeting Minutes_WP1 18.07.2024- version-2.0-Final*
Attendance Sheet	-	RETIME_Attendance sheet_event_day.month.year	*RETIME_Attendance sheet_SC meeting_18.07.2024*

2.4 Deliverable Cover Page

The cover page of a deliverable must display both the EU and RETIME logos. It must display the deliverable number and deliverable title, as well, on Aptos Narrow font style, font size 22 points, black colour, and bold. Then, after 3 spaces of text style, where the latter is Aptos Narrow, size 12 points, include the table on the Deliverable properties' summary. This table has the title "**Deliverable summary**" on Aptos Narrow font, size 14 points, blue colour, and bold. The content of the table is on Aptos Narrow font, size 11 points. This table should be placed in the cover page of each document deliverable to identify it, as well as the project, which includes the document metadata, as shown in Table 2. Additional guidelines on the proper use of these logos are provided in *Section 3.5.1*. The Beneficiary short name in the Deliverable summary and throughout the report is the acronym indicated in the Grant Agreement No. 101147113.

Table 2. Deliverable summary properties.

Deliverable summary	
Deliverable number	DX.X
Deliverable title	RETIME Deliverable DX.X - title-day.month.year-version-X.Y
Deliverable related Work Package	WPX
Deliverable type	type [as indicated in the GA]
Dissemination level	dissemination [as indicated in the GA]
Contractual date of delivery	MX – Month Year [as indicated in the GA]
Actual date of delivery	day.month.year
Deliverable author(s)	Full Name (s) (Beneficiary short name)
Leading partner responsible for the deliverable	Full Name(s) (Beneficiary short name)
Deliverable reviewer(s)	Name and Surname (Beneficiary short name)
Deliverable version	version-X.Y
Deliverable total number of pages	X [e.g., cardinal number]
Project grant number	101147113
Project acronym	RETIME
Project name	Urban Adaption and Alert Solutions for a TIMEly (re)Action
Funding scheme	HORIZON Action Grant Budget-Based
Project duration	48 months
Call	Efficient, sustainable and inclusive energy use HORIZON-CL5-2023-D4-02
Topic	HORIZON-CL5-2023-D4-02-02
Type of action	HORIZON Innovation Actions
Start date of the project	1 May 2024
Project Coordinator	ISTAR-Iscte – University Institute of Lisbon (RETIME@ISCTE-IUL.PT)

Following the summary deliverable, include a table titled 'History of changes', with the title formatted in Aptos Narrow Bold style, font size 18 points. No changes are allowed in both tables style and structure.

Table 3. Example of the table of 'History of changes'.

Title of the document	Version number	Changes	Who	Date
RETIME Deliverable DX.X - title-day.month.year-version-X.Y	X.Y (e.g., 0.1)	Initial draft	Full Name (s) (Beneficiary short name)	day.month.year
TIME Deliverable DX.X - title-day.month.year-version-X.Z	Y.Z (e.g., 0.2)	Draft	Full Name (s) (Beneficiary short name)	day.month.year
RETIME Deliverable DX.X - title-day.month.year-version-W.Y-Final	W.Y (e.g., 1.0)	Final	Full Name(s) (Beneficiary short name)	day.month.year

2.5 Formatting and Style guidelines

Each deliverable report must be written in font type Aptos Narrow, font size 12 points for text and 11 points for tables. Heading 1 must be font type Aptos Narrow, font size 18 points, bold. Heading 2 must be font type Aptos Narrow, font size 13 points, bold. Heading 3 must be font type Aptos Narrow light, font size 12 points. Main text should be justified (left and right). Line spacing must be set to 1.15 points. All margins must be set to 2.54 cm (1 inch).

Whenever possible, each new section level 1 should start on a new page, using automatic page breaks in Microsoft Word. Wherever possible, use hyperlinks to navigate to locations within the same document, such as other sections, figures, tables, or objects. Use cross-reference to do this (see Figure 1).

The style of the text should be neutral as far as possible. Personal pronouns such as 'I', 'we', or 'the author/s' should be avoided. British English is preferred and the use of a mixture of both British and American spellings within the same deliverable must be avoided.

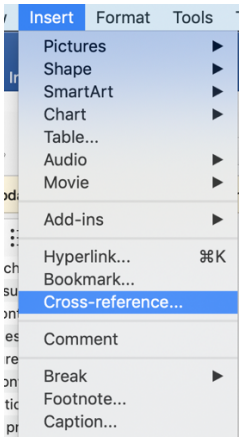


Figure 1. Insert a cross-reference in a deliverable report.

2.6 Figures and Tables

Each figure or table should be cross-referenced in the body of the text and positioned close to the corresponding figure or table (e.g., Figure 2). Figures and tables should be centred in the document, with legible quality and numbered sequentially from 1. If a figure consists of multiple parts, each part should be labelled with a), b), etc. When a figure includes two or more images, it must be presented as a single composite image. This composite image should be placed at the bottom of the text, rather than in the margins or other locations within the text. The figure caption is placed after the figure.

Figures and tables must be self-explanatory. All symbols and abbreviations need to be defined either in the table itself or under the table or figure and must be listed in the 'List of Acronyms and Abbreviation'. The caption should provide a short description of each part. Figures and tables caption should be in font type Aptos Narrow, font size 10 points, italic, colour Blue-Gray, Text 2 (Figure 2).

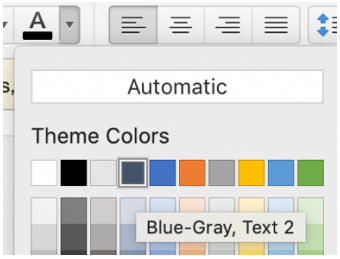


Figure 2. The colour of captions should be Blue-Gray, Text 2.

All captions must be automatically included in the report. The captions should be brief, should end with a final dot and should be centred. Figure caption should be placed below the corresponding figure. Table caption should be placed above the corresponding table. Tables should introduce new information rather than repeat what is already in the text. Readers should

be able to understand the figures and the tables independently of the text. Use recommended abbreviations for the tables, to be listed in the 'List of acronyms and abbreviations' (e.g., amt for amount, concn for concentration, ht for height, no. for number, pop for population, temp for temperature, vs for versus, vol for volume).
Table 4 is an example of a table to be used in all RETIME deliverables. Tables must be editable and not inserted as images. Table headers should be in Aptos Narrow, 11 points, bold. The text within the table should be in Aptos Narrow, 11 points. The table should be centred. The table caption should be placed above the table. If the table includes coloured cells, the header cells may be white instead of blue to enhance readability.

Table 4. This is an example of a caption of a table.

Example	**Example**	**Example**	**Example**	**Example**
Example	Example	Example	Example	Example

Figure 3 is an example showing RETIME solutions. The figure should be centred. Figures should be of high quality (1200 dpi for line art, 600 dpi for grayscale and 300 dpi for colour, at the correct size). Illustrations (e.g., charts and graphs, flowcharts, mind maps, infographics, technical drawings, screenshots, geographical maps) should not be made in Microsoft Word or Microsoft Excel, downloaded from the internet due to low resolution and potential permission issues, or provided as hand-drawn figures. It is preferable to create original illustrations using design software, such as Photoshop, Adobe Illustrator, CorelDRAW, or other software.
All technical drawings and thematic maps should include a north arrow and a scale in meters or other relevant references for clarity. The style for these elements will be established and shared in the RETIME folder to ensure visual consistency. Ensure that colour legends on maps are distinguishable in grayscale and colourblind-friendly, where possible. Text in figures should be clearly readable, preferably using Roboto Condensed Font Family or Aptos Font Family, 11 points. RETIME palette consists of three colours (HEX#6CE5B4; HEX#7167FE; HEX#B73361), plus black and white. The colour palette was provided by ICONS in the brandbook and shared with the consortium members in the RETIME folder.

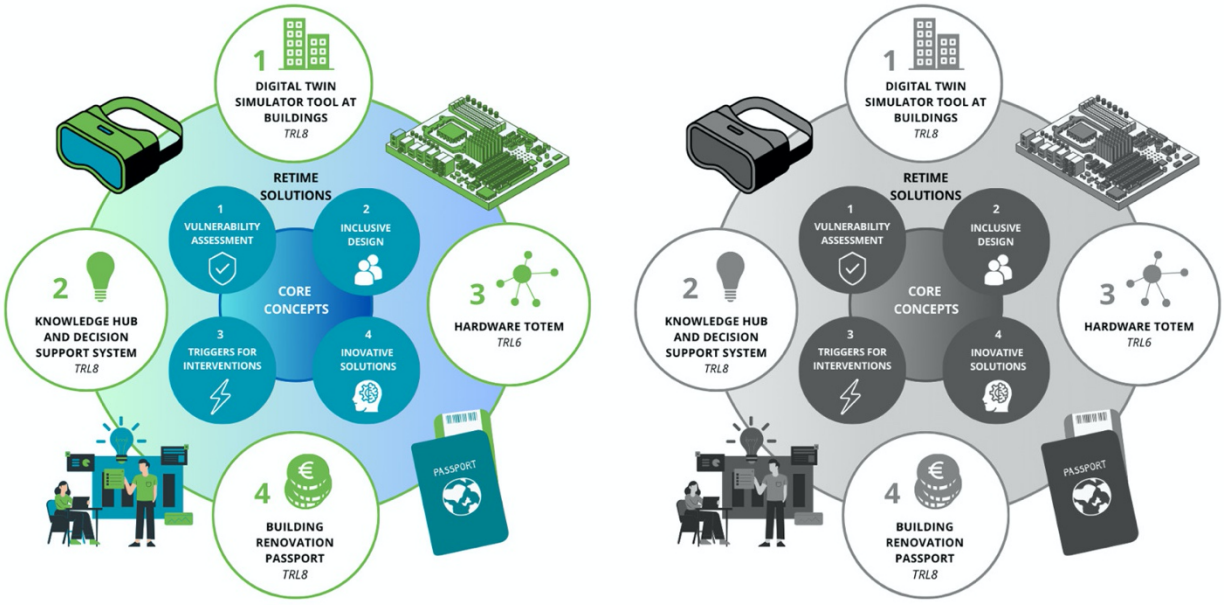


Figure 3. This is an example of a composite figure.

All images used in the deliverable, regardless of their public sensitivity or dissemination level, must comply with the provisions set by their respective rights holders. For the figures shown in the deliverables, all rights are with the authors.

2.7 Mathematical Equations and Statistical Tests

Use metric units throughout the document. Explain all mathematical equations and statistical tests at the relevant points. Prepare equations in Microsoft Word using MathType 6.9 or later, avoiding the use of images for equations. Ensure that equations are numbered automatically.

2.8 Reference list

Please ensure that every reference cited in the text is included in the reference list, and vice versa. Any references cited in the 'Executive Summary' must be provided in full. Unpublished reports and personal communications may be mentioned in the text. Private communications with recoverable or accessible data should be included in the Reference List. Ensure that any citations have scholarly relevance, when citing other electronic forms, such as Twitter or SMS texts, as private communications. Forced self-citations should be avoided, as they do not align with research community standards and ethical practices.

The references must follow the American Psychological Association standard reference style (APA), 7th edition,[3] with the publication date replaced by 'Unpublished results' or 'Personal communication' when it is the case. References cited as 'In press' indicate that the item has been accepted for publication. The reference list must be managed using Mendeley as a citation management software. [4]

2.9 Footnote

Footnotes must be used using word-processing program, at the bottom of the page where the footnote is referenced and should be indicated with cardinal numbers. Footnotes should be written clearly and concisely, using Aptos Narrow Light, 11 points, with line spacing set to 1.0. If only a few references are cited in the text, they can be indicated in the footnotes. Persistent identifiers (e.g., DOI, Handle) should be indicated for all references. Footnotes can include both the URL and the date of the access.

[3] APA reference style, 2023, https://apastyle.apa.org/style-grammar-guidelines/references [Accessed 10.07.2024].
[4] https://www.mendeley.com/reference-management/reference-manager

3. Financial provisions

3.1 Form of grant and distribution of financial contribution

The RETIME grant is an innovation action grant, taking the form of a budget-based mixed actual cost grant. This means the RETIME project is funded by a grant based on actual costs incurred. The funding rate for costs is 100% of the eligible costs for Beneficiaries that are no profit legal entities and 70% of the eligible costs for Beneficiaries that are profit legal entities.
As defined in Section 7.1.1. of the CA, the financial contribution of the Granting Authority to the Project shall be distributed by the Project Coordinator according to:

- the Consortium Plan
- the approval of reports by the Granting Authority, and
- the provisions of payment in Section 7.2 of the CA.

Each RETIME Beneficiary shall be funded only for its tasks carried out in accordance with the Consortium Plan (DoA, Part A and Part B, and Annexes). All RETIME Beneficiary should inform the PC at the signature of the Consortium Agreement of their current bank account data for payment and as soon as any changes to this data occurs during the Project.

3.2 Justifying costs and funding principles

Each RETIME Beneficiary shall be solely responsible for justifying its costs and those of its Affiliated Parties (if any) with respect to the Project towards the Granting Authority. Neither the Project Coordinator nor any of the other RETIME Beneficiaries shall be in any way liable or responsible for such justification of costs towards the Granting Authority.
The fundamental budgetary principles should be maintained. As indicated in Article 7.1.3 of the CA, if a Beneficiary spends less than its allocated share of the budget as set out in the Consortium Plan or in case of reimbursement via unit costs implements less units than foreseen in the Consortium Plan (DoA, Part A and Part B, and Annexes) will be funded in accordance with its units/actual duly justified eligible costs only. If a Beneficiary spends more than its allocated share of the budget as set out in the Consortium Plan will be funded only in respect of duly justified eligible costs up to an amount not exceeding that share.

3.3 Payments

Payments to RETIME Beneficiaries are the exclusive task of the Project Coordinator (Article 7.2.1, CA). In particular, the PC shall:

- Notify the Beneficiary concerned promptly of the date and composition of the amount transferred to its bank account, giving the relevant references

- Perform diligently its tasks in the proper administration of any funds and in maintaining financial accounts
- Undertake to keep the Granting Authority's financial contribution to the Project separated from its normal business accounts, its own assets and property, except if the PC is a Public Body or is not entitled to do so due to statutory legislation.

With reference to Article 22.1 of the GA and Article 7.2.1 of the CA, no RETIME Beneficiary shall before the end of the Project receive more than its allocated share of the maximum grant amount less the amounts retained by the Granting Authority for the Mutual Insurance Mechanism (MIM)[5] and for the final payment.

3.4 Accessing Financial statements

The financial statements are completely electronic and can be accessed through **EU Login - European Commission Authentication Service**.[6] Each RETIME Beneficiaries must add their own financial statement onto the system, while the PC must review all statements and submit them to the EC.
The following categories of costs need to be declared in:

- Personnel costs (employee costs, natural persons under direct contract, seconded persons, SME owners and natural person beneficiaries)
- Subcontracting (audit)
- Other direct costs (e.g., travel and subsistence, equipment, other goods, works, and services)
- Other cost categories (internally invoiced goods and services)
- Indirect costs

As indicated in the GA, Annex 2 - Estimated budget for the action, indirect costs already covered by an operating grant (received under any EU funding programme) are ineligible (see Article 6.3). A beneficiary/affiliated entity that receives an operating grant during the action duration cannot declare indirect costs for the year(s)/reporting period(s) covered by the operating grant, unless they can demonstrate that the operating grant does not cover any cost of the action.

[5] https://www.ffg.at/en/europe/heu/legal-financial/mim. More information in AGA for EU Funding Programme (2021-2027), Version 1.0, May 2024 (https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/common/guidance/aga_en.pdf) [Accessed 15.07.2024].
[6] https://wikis.ec.europa.eu/display/NAITDOC/EU+Login+-+European+Commission+Authentication+Service

3.5 Acknowledgement of the EU funding and Project logotype

3.5.1 Funding statement

According to the Grant Agreement No. 101147113, communication activities of RETIME Beneficiaries related to the project (including media relations, conferences, publications, seminars, information material via traditional or social media, such as brochures, leaflets, posters, fact sheets, power point presentations, media briefing, etc.), dissemination activities and any RDI, equipment, supplies or major result funded by the grant must acknowledge EU support and display the European flag (emblem) and funding statement:
"RETIME project has received funding from the European Union's Horizon Europe programme under grant agreement no. 101147113. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or CINEA. Neither the European Union nor the granting authority can be held responsible for them." Or: *"Co-funded by the European Union under grant agreement no. 101147113. Views and opinions expressed are however those of the author(s) only and do not necessarily reflect those of the European Union or CINEA. Neither the European Union nor the granting authority can be held responsible for them."*
The funding statement can be also provided in local official languages (such as Portuguese, Slovak, Estonian, or others) where applicable.
RETIME Beneficiaries are required to display the EU emblem flag and a funding statement in all their communication and dissemination activities. This requirement also applies to any infrastructure, equipment, vehicles, supplies, or major results financed by the grant.

3.5.2 EU emblem and Project logotype

The EU emblem is the single-most important visual brand used to acknowledge the origin and ensure the visibility of EU funding. Apart from the EU emblem, no other visual identity or logo may be used to highlight EU support. The EU emblem should not be modified or merged with any other graphic elements or texts.
The EU emblem must remain distinct and unaltered, without the addition of any other visual marks, brands, or text. Any distortion of the image is strictly prohibited, according to the EC. When the RETIME or other institutional logos are displayed alongside the Union emblem, the Union emblem must be at least the same size, in height or width, as the largest of the other logos to ensure proper prominence and visibility.

RETIME consortium must strictly follow the Visual Identity Guidelines that the EU defined for different media and in different contexts, in both digital devices and printed materials.[7] Other information is indicated in the GA, Article 17.2. The Operational guidelines for recipients of EU funding in the context of EU programmes (2021-2027) are available at Link.[8]
All deliverables, presentations, videos, project website, and other project materials must include the EU emblem (i.e., the European flag symbolising both the European Union and, more broadly, the identity and unity of Europe)[9] and RETIME logotype (available within the restricted RETIME shared folder). All C&D information must be accurate, as indicated in Article 17.3 of the GA. Information on the RETIME logotype, including its meaning, usage, and other relevant details, will be provided in report *D6.1. Communication, Dissemination, and Exploitation Plan Part 1* (Lead Beneficiary: ICONS; Due delivery: M06, October 2024).
Whenever possible, adhere to Regulation (EU) No. 821/2014, Article 4 (point 3), which states the following. The Union emblem and reference to the Union must be clearly visible within the initial viewable area of the website, without requiring users to scroll down. Additionally, if recipients of EU funding fail to meet their contractual obligations, the EU may reduce its financial contribution. Other information on use of names, logos or trademarks can be found in Article 8.4.5 of the GA.

3.5.3 Consequence of non-compliance

As indicated in Article 17.3 of the GA, if a Beneficiary breaches any of its obligations, the grant may be reduced following those indicated in Article 28 of the GA.

3.6 Payments and payment arrangements

The Project Coordinator will transfer the payments from the EC to RETIME partners, if the report is accepted. Terms and rules are indicated in Article 22 in the Grant Agreement Core.
The Data Sheet 4.2 in the GA core outlines the amounts due, schedules, and modalities for the following three types of payments:

1) Pre-financing at the start of the project;
2) Interim payments;
3) Final payment.

[7] EC (March 2021). The use of the EU emblem in the context of EU Programmes 2021-2027. https://ec.europa.eu/regional_policy/en/information/logos_downloadcenter
[8] https://commission.europa.eu/system/files/2021-05/eu-emblem-rules_en.pdf
[9] https://european-union.europa.eu/principles-countries-history/symbols/european-flag_en

Table 5 indicates the payment schedule, based on MIM contributions (5% of the maximum grant amount retained from the initial prefinancing):

Table 5. RETIME payment during schedule.

PAYMENTS TYPE	DEADLINE (TIME TO PAY)
Initial prefinancing	30 days from entry into force/10 days before starting date –whichever is the latest
Interim payment	90 days from receiving periodic report (RP1)
Interim payment	90 days from receiving periodic report (RP2)
Final payment	90 days from receiving periodic report (RP3)

Interim payments and Final payments will be calculated in the following steps: 1) calculation of the total accepted EU contribution; 2) Limit to the maximum grant amount; 3) reduction due to the no-profit rule.
As indicated in Article 7.1.4 of the CA, in case of Excess payments, the Beneficiary must inform the Project Coordinator and return the relevant amount to the Project Coordinator without undue delay. In case no refund takes place within 30 days request for return of excess payment from the Project Coordinator, the Beneficiary is in substantial breach of the Consortium Agreement.

3.7 Records-keeping rules

Each partner must for a period of five years after the payment of the balance keep records and other supporting documentation to prove the proper implementation of the action and the declared costs to be eligible. The documents must be original. Digital and digitalised documents are accepted if national law accepts these documents as originals. The partners must keep the records and documentation according to their usual cost accounting practices and internal control procedures. There must be a track between the amounts declared, the amounts recorded in accounts and the amounts stated in the supporting documentation (audit trail). Additional records and supporting documents must be available upon requests (Article 19 of the GA), or in the contexts of checks, reviews, audits, or other investigations.

3.7.1 Checks, project reviews, audits, and investigations

The Granting Authority may – during the action or afterwards – check the proper implementation of the action and compliance with the obligations under the GA, including assessing costs and contributions, deliverables, and reports.
Each Beneficiary must comply with Article 25 and its sub-articles in the GA – Checks, reviews, audits, and investigations – Extension of findings. The Granting Authority may – during the action and afterwards – check the proper implementation of the action and the compliance with the obligation under the GA, including assessing costs and contributions, deliverables, and reports,

as indicated in Article 25.1.1- Internal checks. Additionally, the Granting Authority may carry out (general project reviews or specific issues) reviews or audits on the proper implementation of the action and compliance with the obligations under the Agreement. The Granting Authority may be assisted by independent, outside experts. A project review and audit report will be drawn up. All RETIME Beneficiaries must complete the timesheet (see the template, Annex A) with a monthly declaration of days worked on the project. This must be correctly signed to demonstrate that efforts and resources were appropriately and realistically allocated to project activities. These timesheets should be kept on file for audit purposes.

3.7.2 Continuous Reporting (SyGMA)

As indicated in the Grant Agreement Core, Article 21 – Reporting, the progress of the action must be continuously reported (e.g., deliverables, milestones, outputs/ outcomes, critical risks, indicators, if any) on the Portal Continuous Reporting tool (SyGMA) and in accordance with the timing and conditions it sets out (as agreed with the Granting authority). This report is done by the Project Coordinator. Standardised deliverables (e.g., progress reports not linked to the payments, reports on cumulative expenditure, special reports, if any) must be submitted using the templates published on the EC Research Participant Portal[10] (SygMA). Other information can be found in EC Funding & Tenders portal.[11]

3.7.3 Recovery of Funds

Recoveries will be made if it is determined that the Granting Authority has overpaid and needs to reclaim the excess amount, as outlined in Article 22.2 of the GA.

[10] https://ec.europa.eu/info/funding-tenders/opportunities/portal/screen/home
[11] https://webgate.ec.europa.eu/funding-tenders-opportunities/display/IT/Continuous+Reporting

4. Project Reporting

4.1 EC Periodic reporting duties

On behalf of RETIME consortium, the Project Coordinator must submit a periodic report to the EC within 60 days following the end of each reporting period. To facilitate the periodic reporting, each Beneficiary shall track their actions and corresponding costs monthly. The periodic report must include the following:

1) Periodic technical report (PTR) containing:
   a) an explanation of the work carried out by the Beneficiaries;
   b) an overview of the progress to achieve the objectives of the action, including milestones and deliverables. This report must include explanations justifying the differences between work expected to be carried out and that was done. The report must also detail the exploitation and dissemination of the results and include an updated plan for the exploitation and dissemination of the results;
   c) a summary for publication by the EC;
   d) the answers to the 'questionnaire', covering issues related to the action implementation and the economic and societal impact.
2) Periodic financial report containing:
   e) an individual financial statement from each Beneficiary, for the reporting period concerned. The individual financial statement must detail the eligible costs for each budget category. Amounts that are not declared in the individual financial statement will not be considered by the EC.
   f) an explanation of the use of resources.
3) Final report containing:
   g) a final technical report containing an overview of the results and their exploitation and dissemination, the conclusion on the action and the socio-economic impact;
   h) the final financial report.

To compile the periodic technical reports, RETIME Work Package Leaders (WPLs) will gather information from the other involved members who contributed to the respective task activities. The Project Coordinator will oversee the process, collect and compile all reports, and establish a timeline for partners to submit their inputs. Periodic reports must be written in the language of the Agreement, which is English, as indicated in Article 21.4 of the GA.

4.2 Work Package reporting

RETIME WPLs (UNIZA, DTU, WEO, KAJO, ICONS, ISCTE) must submit brief meeting minutes, including evidence such as a screenshot of videoconference meetings and a list of participants

for online meetings, or an attendance list for in-person meetings, to the RETIME *oneDrive* sharepoint and inform the Project Coordinator and the meeting participants by email. This includes brief information about the technical progress, results obtained (e.g., work being done to provide the deliverables and WP internal work) and compliance with RETIME work program, within the timelines outlined in the DoA, as well as a follow up on the technical and implementation risks (i.e., assessment of potential risks and proposed mitigation measures) when compared with the GA content. The Project Coordinator will collect all WP reports and will set up a timetable of the delivery.

RETIRE WPLs should show a concise yet comprehensive work plan during the General Assembly and the Steering Committee meetings. The frequency of these meetings can vary: i) *ordinary General Assembly meetings* are held at least once a year and can be online, blended, or in person; while ii) *extraordinary meetings* may be convened at any time upon the request of at least 2/5 of the General Assembly's Parties (as indicated in D7.1). Steering Committee meetings are held once a month, except in August for holiday reasons. The work plan should include:

- A summary of the Work Package goals;
- Progress and achievements to date;
- A brief overview of planned communication and dissemination activities, coordinated by ICONS;
- A timeline specifying deadlines for milestones, interim deliverables, and deliverable internal review plan and final deliverables to be submitted to the EC portal;
- An assessment of potential risks and proposed mitigation measures, which must also be communicated promptly to DTU and ISCTE.

4.2.1 Notification of a meeting

The chairperson of the Consortium Body shall give written notice by e-mail of a meeting to each Member of that Consortium Body as soon as possible and no later than the minimum number of days preceding the meeting as indicated in Table 6.

Table 6. Notice of a meeting.

Meeting	Ordinary meeting	Extraordinary meeting
Governing Board	21 calendar days	10 calendar days
Work package meeting	14 calendar days	7 calendar days

4.2.2 Date of sharing meeting agenda

The chairperson of a Consortium Body or Work Package shall prepare and email the agenda to each member of that Consortium Body no later than the minimum number of days specified in Table 7 before the date of the scheduled meeting.

Table 7. Date of sharing meeting agenda.

Meeting	Due date
Governing Board	10 calendar days, 10 calendar days for an extraordinary meeting
Work Package meeting	7 calendar days

4.3 European Commission Periodic Report calendar

The RETIME consortium is responsible for submitting three progress reports to the EC, each due at the end of its respective reporting period. The Grant Agreement (GA), Article 4.2, defines three contractual Reporting Periods (RPs), as outlined in Table 8:

Table 8. RETIME Periodic Report (EC) calendar.

Reporting Periods (RPs)	Month from	Month to	Report Delivery Date
RP1: 1st Reporting period	May 2024 (M01)	October 2025 (M18)	End of October 2025 (M18)
RP2: 2nd Reporting period	November 2025 (M19)	April 2027 (M36)	End of April 2027 (M36)
RP3: 3rd Reporting period	May 2027 (M37)	April 2028 (M48)	End of April 2028 (M48)

4.4 Reporting obligations

RETIME members should be aware of and consider throughout the project key aspects regarding the Reporting Package documents, especially related to Task and Cost Deviations, as outlined in the Periodic Technical Report – Part B (PTR-Part B).
The reporting package documents are:

1) the Periodic Technical Report – Part A (PTR – Part A is the information, with contributions of RETIME Beneficiaries, included in the IT (SyGMA) system tabs);
2) the Periodic Technical Report – Part B (PTR – Part B is the narrative part, with contributions of RETIME Beneficiaries, a pdf document to be uploaded by the PC);
3) the Use of Resources (UoRs) document to be filled in the SyGMA portal by each Beneficiary;
4) the Financial Statements to be filled in the SyGMA portal by each Beneficiary.

4.5 Monitor/follow-up on Tasks and Costs Deviations

The RETIME project implementation will strictly adhere to the rules and regulations defined in the GA. However, during the project lifecycle, justified deviations from the initial plan may occur. COVID-19 pandemic impact (i) and two hypothetical examples (iii-iv) are indicated below:

i. COVID-19: Considering the COVID-19 pandemic, the post COVID-19 condition (PCC),[12] and the associated challenges, the Project Coordinator, in collaboration with the consortium Beneficiaries, will define alternative solutions to ensure RETIME implementation in accordance with the GA. These measures aim to guarantee the achievement of project objectives and overall purpose.
   - Implementing remote solutions due to COVID-19 and PCC circumstances,[13] as long as they align with the GA and do not impact RETIME planned objectives, expected impacts, and results. If activities cannot be organised otherwise than face-to-face, it must be taken into consideration to postpone them to a further date within the first two reporting periods (RP1 or RP2), without negatively affecting the planned objectives, the expected impacts, and the results of the project as per the GA.
   - Organising hybrid activities, conducted online and others on-site, whenever possible.
   - The PC and DTU (Task Leader of T7.5) shall coordinate a follow-up table to monitor the deviations related to COVID-19 pandemic and PCC and the mitigation measures taken during the 1st reporting period (up to and including M18) and during the 2nd reporting period (up to and including M36).

ii. Change of the bank account of the Project Coordinator (PC) or other Parties.
   - In the first case, the PC or the administrative personnel of RETIME leading Beneficiary (ISCTE) must inform the PO. RETIME consortium must request an official Amendment to the project agreement to indicate the new bank account details.
   - If any RETIME partner changes the bank account, the Beneficiary should inform in advance the PC about the deviation and wait for PO's feedback before the deviation takes place. To avoid delays in the payment, PC must send the official

[12] Service delivery models for post COVID-19 condition in selected European countries: summary report. Copenhagen: WHO Regional Office for Europe; 2024. Licence: CC BY-NC-SA 3.0 IGO.
[13] Other information can be found in FAQs related to the COVID-19 outbreak and its impact on current and future HORIZON EUROPE projects (funding & tenders) [Accessed 15.07.2024].

amendment request with the new financial identification form to the Project Officer before the submission of the second financial report (RP2).

iii. Discrepancies during EC external expert review at the end of each reporting period or audits

- The frequency of both internal and external review or audits may be increased.

Any deviation request or changes, including postponements, adjustments to tasks/activities, or transfers of budget, that are not planned in the Grant Agreement (GA) must be communicated in advance by the Beneficiary to the PC. The PC is in charge to communicate the deviation request to the Project Officer (PO) via email. The deviation requests must occur at least 1 month before the foreseen deviation, as the PC should provide this information, along with the reasons for the proposed changes, at least one month prior to the deviation implementation. The Beneficiary should wait from the feedback of the PO to the PC before implementing the deviation.
Detailing these changes and reasons allows the PO to conduct a thorough analysis. Then, the PO can assess each proposed change on a case-by-case basis, providing guidance to the consortium on whether the change may proceed without an Amendment, requires an Amendment, or cannot be accepted if it jeopardises the integrity of the grant decision.
When informing the PO about any deviations/changes, the following contents should be detailed. Table 9 shows the structure and content that should be provided by any RETIME Beneficiaries to the PC, when requesting a deviation.

Table 9. Structure of the table and content to inform the PO of project implementation deviation requests.

Request No.	
Related to Work Package No.	
Related to Task(s) No.	
Please copy and paste the exact text excerpt from the GA subject to changes, and indicate page number and the GA Annex (A or B)	
Describe the exact deviation from the GA. For new activities or new tasks, mark changes in a different colour using the text excerpt from the GA as reference	
Provide the reasons for the changes	
If the changes have an impact on the planned objectives, expected impacts and results of the project, please describe them	
Project Officer feedback	

Table 10 shows the structure and content of the template of a budget transfer deviation request to be filled in by any Beneficiary requesting a Budget Deviation, sent to the PC who will then send it to the PO.

Table 10. Budget transfer deviation request template table.

Deviation request: BUDGET TRANSFER	
Amount of money do you want to transfer	
From which budget category	
From which beneficiary (number and short Name)	
Specify the budget category and indicate which Beneficiary (number and short Name) the Budget is intended for transferred to	
Justification	
Project Officer feedback	

4.6 Reporting Planned versus Claimed Person-Months and Costs in PTR-Part B

Periodic Technical Report (PTR)-Part B reports Task and Cost Deviations. The document Annex 1 – Part A of the GA specifies Person-Months (PMs) for the entire project, while Annex 2 details costs for the full project duration. PTR-Part B requires the consortium to report on the PMs and Costs claimed for each reporting period.

A crucial aspect of PTR-Part B is reporting Task and Cost Deviations throughout the project. While Annex 1 – Part A of the GA specifies the Person-Months (PMs) for the entire project and Annex 2 details the costs for the full project duration, PTR-Part B requires the consortium to report on the PMs and costs claimed for each reporting period. Therefore, from the beginning of the project and based on the specificity of the project activities, the consortium is going to plan the split the PMs and the Costs – direct personnel costs (DPCs) + purchase costs (PCs) – in:

1. planned PMs for the 1st, 2nd, and 3rd reporting periods (RPs);
2. planned costs (DPC+PC) for the 1st reporting period (RP1), planned costs (DPC+PC) for the 2nd reporting period (RP2), and planned costs (DPC+PC) for the 3rd reporting period (RP3).

RETIME consortium shall keep a track of Tasks and Costs Deviations from the beginning of the project. Depending on the situation, and from one case to another, other information may be requested by the Reviewer, the PO or the Financial Officer assigned to the project.

4.6.1 How to keep a track on Tasks and Costs Deviations

Below are some examples on how to keep a track on Tasks and Costs Deviations (the examples provided take RP1 as referred reporting period), with a minimum of information that is necessary to be provided (Table 11).

Table 11. Tasks/Activities Deviations.

Request No.	
Related to WP No.	
Related to Task(s) No.	
Please copy and paste the exact text excerpt from the GA subject to changes, and indicate the page number and the GA Annex (A or B)	
Describe the exact deviation from the GA For new activities or new tasks, mark changes in a different colour using the text excerpt from the GA as reference	
Provide REASONS for the changes	
If the changes have an impact on the planned objectives, expected impacts and results of the project, please describe them	
The Deviation was previously discussed or not with the PO? YES or NOT *If yes, please indicate the date of the email and the feedback of the PO*	
A RP1 planned Task/Activity was partially done in RP1 or a RP1 planned Task/activity was not fully carried out as planned within RP1 (M01-M18) *Please specify what was not done in RP1 and why and provide the concerned Contingency plan.*	

4.6.2 Delays in the submission of RP1 and RP2 deliverables

Regarding delays in the submission of RP1 and RP2 deliverables, the consortium must provide the necessary justification regarding the delay for the concerned deliverables, and the date of the emails when these delays were discussed with the PO.

4.6.3 Planned versus claimed PMs Deviations

Table 12 shows an example on how to report the balance between the planned and the claimed PMs for RP1 that each Beneficiary must provide. A justification must be provided if the difference for PMs is more than 25% between the planned and the claimed PMs for the RP.

Table 12. Example of a balance between the planned and the claimed PMs during RP1 for each Beneficiary.

WP	Planned PMs for the 1st reporting period (M01-M18)	PMs claimed during the 1st reporting period (M01-M18)	Deviation (%)	Justification for PMs deviation (if >25% difference)
WP1	13	10	23	-
…				

The same table must be used for detailing the balance between planned and claimed PMs for all reporting periods and for each and all Beneficiaries.

Table 13 shows the table content for reporting the balance between planned and claimed PMs for RP1 at the level of the entire consortium. A justification must be provided if the difference for PMs is more than 25% between the planned and the claimed PMs for the RP.

Table 13. Balance between planned and claimed PMs for RP1 at the consortium level.

WP	Planned PMs for the 1st reporting period (M01-M18)	PMs claimed during the 1st reporting period	Deviation (%)	Justification regarding the PMs Deviation (if>25% difference)
WP1				
…				

4.6.4 Report of Costs deviations

Table 14 includes the required information on Cost Deviations for each Beneficiary. Depending on the situation, and from one case to another, other information may be further requested by the Reviewer, the PO or the EC Financial Officer (FO) allocated to the project. A justification must be provided if the difference for the Costs is more than 25% between the planned and the claimed Costs for the RP.

Table 14. Cost Balance during the first reporting period (RP1, M01-M18) for each Beneficiary.

Cost category	Planned Costs for RP1	Claimed Costs for RP1	Deviation (%)	Cost Deviation Justification (if >25%)
Direct personnel costs				
Purchase costs				

For each RETIME Beneficiary a single table must be provided to show the Cost Balance or Discrepancy Analysis during the first reporting period (RP1).
Table 15 includes the required information on Cost Deviations at the level of the entire consortium.

Table 15. Global Costs Balance between for RP1 at consortium level.

Cost category	Planned Costs for RP1	Claimed Costs for RP1	Deviation (%)	Cost Deviation Justification (if >25%)
Direct personnel costs				

Purchase costs				

Table 16 reports Subcontracting Costs, if the case. A justification must be provided if the difference for Subcontracting Costs is more than 25% between the planned and the claimed Subcontracting Costs for the RP.

Table 16. Subcontracting costs.

Subcontracting planned in the GA	Subcontracting claimed in RP1	Deviation (%)	Justification of the subcontracting deviation

If subcontracting costs do not exist, the table should still be included with a note stating 'Not Applicable'.

4.6.5 Other types of Deviations

Other types of Deviations that need to be explained in the PTR-Part B, such as:

1) the average personnel costs (average personnel costs per month as per the GA compared with the average personnel costs per month claimed in a reporting period);
2) the costs which were not foreseen in the GA but claimed by the consortium;
3) the deviations and justifications about the budget shifts not included in Amendments must be also reported in the PTR-Part B indicating the date of the Project Officer's email.

4.6.6 Average personnel costs Deviation

Table 17 shows the template to report the average personnel costs deviations. A justification must be provided if the difference for Average personnel costs is more than 25% between the planned and the claimed Average personnel costs or if this difference exceeds €8.000 for the RP.

Table 17. Average personnel costs Deviation.

Average personnel costs	Average personnel costs per month from GA	Average personnel costs per month claimed in RP1	Deviation (%)	Justification for personnel cost deviations exceeding 25% or €8.000
Ben 1 (number and short name)				
…				

4.6.7 Unforeseen costs not included in the Grant Agreement

All costs which were not foreseen in the GA, including unforeseen subcontracting, but which were requested and claimed by the consortium, if the case, must be specified per-item basis. For each item cost, a justification must be provided, as indicated in Table 18.
Please ensure that the information provided in PTR – Part B (costs not foreseen in the GA) matches exactly with the information in the UoR document in the EC SyGMA system portal.

Table 18. Unplanned costs claimed in RP1 by RETIME consortium in the GA.

All Cost (*item cost by item cost*) not planned in the GA but claimed in RP1 by RETIME consortium	**No. of Beneficiary and short name**	**Justification**

If subcontracting costs do not exist, the table should still be included with a note stating 'Not Applicable'.

4.6.8 Deviations and justifications about the budget shifts

If the case, deviations and justifications about the Budget shifts (between costs categories and/or between beneficiaries) not included in Amendments must be also reported in the PTR-Part B – with the date of the PO's email (Table 19).

Table 19. Template to report Budget shifts not included in Amendments.

Budget shifts (between costs categories and/or between beneficiaries) not included in Amendments	**Explanations and justifications**	**Date of the Project Officer's email**

If Budget shifts do not exist, the table should still be included with a note stating 'Not Applicable'.

4.6.9 Amendments

Significant changes to the GA, Annex 1, will trigger an Amendment to the GA. In these cases, the Project Coordinator must inform immediately the PO and an Amendment must be requested by the consortium.
Budget breakdown may be adjusted – without an Amendment (see Article 39 of the GA on required procedure) – by transfers (between participants and budget categories), as long as this

does not imply any substantive or important change to the description of the action in Annex 1. Anyhow, any transfer must be preceded by a deviation request as explained in subsections above.
Changes that will call into question the decision awarding the grant will not be accepted by the European Commission. So, no Amendment is possible in this situation. For more details, the AGA HE and especially the How to prepare an amendment - IT How To - Funding Tenders Opportunities (europa.eu)[14] must be consulted.

4.7 Person-month time reporting

According to the GA, the number of day-equivalents declared for a person must be identifiable and verifiable (see Article 20 and Article 6.2A of the GA). As so, each RETIME Beneficiary shall track the person-month (PM) of the involved persons of their institution in the project tasks. For those beneficiaries who do not have an internal PM reporting system, the PC suggest using the PM reporting template in Annex A of this deliverable. Each Beneficiary is responsible for tracking their institution PM timesheet, that may be requested by the EC for audit purposes.

4.8 Keeping records

Each Beneficiary must read and follow the Article 20 of the GA – record-keeping. The Beneficiaries must – at least until the time-limit set out in the Data Sheet – keep records and other supporting documents to prove the proper implementation of the action in line with the accepted standards in the respective field (if any).

4.9 Certificate on the Financial Statements

Beneficiaries who must provide a Certificate on the Financial Statements (CFS) shall read and follow the Article 24 of the GA – certificates, specifically Article 24.2. The Project Coordinator must submit the CFS as a part of the periodic report. The certificates will not affect the Granting Authority's rights to conduct its own checks, reviews, and audits, nor preclude the European Court of Auditors (ECA) or other European legal bodies from performing their own checks and investigations (see Article 25.4 of the GA).

[14] https://webgate.ec.europa.eu/funding-tenders-opportunities/display/IT/How+to+prepare+an+amendment#Howtoprepareanamendment-Howtoapplythechangesfortheamendment [Accessed 15.07.2024].

4.10 Checks, reviews, and audits

To ensure sound financial management and compliance with the Grant Agreement rules, the Granting Authority will conduct project reviews and may conduct audits on the proper implementation of the action and compliance with the obligations under the GA. Reviews will focus on the technical implementation of the project, deliverables, outputs, contributions, including assessing usage of resources and other aspects of the Grant Agreement.[15] The Granting Authority may – during the action or afterwards – check the proper implementation of the action and compliance with the obligations under the GA.
Each Beneficiary must read and follow the Article 25 of the GA – checks, reviews, audits, and investigations - extension of findings.

4.11 Eligible and Ineligible Costs

Each RETIME Beneficiary must read and comply with Article 6 of the GA, which outlines eligible and ineligible costs and contributions.

[15] Additional information: https://webgate.ec.europa.eu/funding-tenders-opportunities/pages/viewpage.action?pageId=1867977 [Accessed 15.07.2024].

5. Data protection Framework

5.1 Data Processing

As indicated in Article 15 of the GA, data processing is subject to Regulation 2018/1725.[16] The Beneficiaries must process personal data under the Agreement in compliance with the applicable EU, international and national law on data protection. They must guarantee their personnel access to personal data only if it is strictly necessary for implementing, managing, and monitoring the Agreement. RETIME Beneficiaries must ensure that the personnel is under confidentially obligations. Members involved in RETIME must keep sensitive or confidential information private, not disclose it to unauthorised individuals or bodies, and not share it without the approval of the Project Coordinator.

5.2 Confidentiality and security

RETIME Beneficiaries must comply with the rules outlined in Article 13 of the GA regarding confidentiality and security. All information, in any mode or form of communication, disclosed by a Party (the 'Disclosing Party') to any other Party (the 'Recipient') must be shared only with the Party's eligible persons. The Beneficiaries must keep confidential any data, documents, or other materials during the implementation of the action and for at least until the limit-set out in the Data Sheet (Point 6) of the GA.

[16] Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC.

6. Ethics and values

6.1 Ethics and research integrity

The Beneficiaries must act, in the RETIME execution, in compliance with the highest ethical standards and the applicable EU, international and national law on ethical principles. Specific ethics rules are set out in Annex 5 of the GA, Article 14. The Beneficiaries must respect the European Code of Conduct for Research Integrity.[17] The European Code of Conduct represents the foundation for detailed guidelines for responsible Open Science[18] and underpins the living guidelines for promoting the responsible use of generative AI in research.[19] Ethics requirements[20] are included in the RETIME Task, *T7.2 – Quality control, ethics requirement, and gender equality provision*.

6.2 Values

The Beneficiaries must commit to and ensure the respect of basic EU values, such as respect for human dignity, freedom, democracy, equality, the rule of law and human rights (including the rights of minorities). They must aim, to the extent possible, for a gender balance at all levels of personnel assigned to the action, including at supervisory and managerial level. Specific rules on values (if any) are set out in Annex 5 of the GA, Article 14.
In line with EC principles, RETIME adopt several policies to reinforce Europe's commitment to equality. Other relevant policies address cross-cutting actions, including management, learning and development, communication and awareness-raising, and data collection, to promote diversity and inclusion in the consortium.
RETIME looks for that every activity (research, the development of the pilot cases, capacity building or dissemination) follows data quality procedures and ensures gender equality and diversity. Gender dimensions will be considered throughout the planning and implementation of

[17] ALLEA (2023) The European Code of Conduct for Research Integrity – Revised Edition 2023. Berlin. DOI 10.26356/ECOC or https://ec.europa.eu/info/funding-tenders/opportunities/docs/2021-2027/horizon/guidance/european-code-of-conduct-for-research-integrity_horizon_en.pdf
[18] https://zenodo.org/records/10046520
[19] https://research-and-innovation.ec.europa.eu/document/2b6cf7e5-36ac-41cb-aab5-0d32050143dc_en
[20] https://ec.europa.eu/research/participants/docs/h2020-funding-guide/cross-cutting-issues/ethics_en.htm or when available in the future at https://webgate.ec.europa.eu/funding-tenders-opportunities/display/OM/Online+Manual

the activities of the project fully in line with the related EU policies,[21] namely when selecting lead users and user-testing participants. These issues may influence participation in stakeholder dialogue activities, so gender balance among participants (WP2, WP5) will be monitored and RETIME strategy adjusted if any causes for concern identified. RETIME also places significant emphasis on addressing the needs of the aging population or persons with disabilities, recognizing their limited capacity to embrace emerging technologies and reduced mobility. This group is notably susceptible to disruptive and catastrophic events, underscoring a pervasive consideration across all work packages, spanning diagnostics, collaborative solution design, and impact evaluation. Indicators for project evaluation that explicitly target quality, impact, engagement, gender, and equality will be monitored within T7.2.

6.3 Consequences of non-compliance

If a RETIME Beneficiary (or a person having powers of representation, decision-making or control, or person essential for the implementation of the grant) breaches any of ethics obligations under the GA, the grant may be reduced, as indicated in Article 15.3 of GA. Such breaches may also lead to grant reductions and other measures described in the Articles 30 and 31 of the GA.

[21] https://ec.europa.eu/info/policies/justice-and-fundamental-rights/gender-equality/gender-equality-strategy_en

Annex A: RETIME Timesheet Template

EU Grants: Time declaration: V1.2 – 15.04.2024

EU GRANTS DECLARATION OF DAYS WORKED ON A PROJECT *To be kept on file in case of audits.*	**YEAR:**	

Project acronym:	RETIME	**Project number:**	101147113
Beneficiary name:			
Name of the person:		**Type of personnel:** (employee/ natural	

Month	**Days worked in the action**[22] (e.g.15; 7,5; 0,5; 0,25)	**Work Packages worked on and concise description of activities** (e.g. WP2, task performed and activities, WP5, etc.)	**Date and signature of the person**	**Name, date and signature of the beneficiary team leader**
January			Signature: Date:	Name: Signature: Date:
February			Signature: Date:	Name: Signature: Date:
March			Signature: Date:	Name: Signature: Date:
April			Signature: Date:	Name: Signature: Date:

[22] 1 day = number of hours that a full-time employee of the participant has to work in a standard day (e.g., 8 hours).

May			Signature: Date:	Name: Signature: Date:
June			Signature: Date:	Name: Signature: Date:
July			Signature: Date:	Name: Signature: Date:
August			Signature: Date:	Name: Signature: Date:
September			Signature: Date:	Name: Signature: Date:
October			Signature: Date:	Name: Signature: Date:
November			Signature: Date:	Name: Signature: Date:
December			Signature: Date:	Name: Signature: Date:
TOTAL				

HISTORY OF CHANGES		
VERSION	PUBLICATION DATE	CHANGE
1.0	01.09.2021	Initial version (new MFF).
1.1	01.05.2022	Addition of footnote.
1.2	15.04.2024	Clarification regarding fractions of days (example for 0,25 added).