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### Project Management Guidelines

|                     |                          |
|---------------------|--------------------------|
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| Author              | Alessandro Albino Frezza |
| Approved by         | Andrea Gasparri + PMC    |

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## Executive Summary

This document aims at providing a guidance to PANTHEON partners on the way they are expected to fulfil the project management requirements set out by the H2020 Grant Agreement and established by the Project Management common best practices.

This report is envisioned as a working tool for the Beneficiaries to be used during the whole duration of PANTHEON. Project's members will refer to these guidelines to establish a day-to-day project management routine. This document is a brief compendium describing the governing structure and the services to be used for the management and administrative coordination. It also describes the communication stream within the Consortium and towards the EC and outlines the Consortium's formal communication on PANTHEON's activities and outcomes. It aims at complementing the provisions of the above-mentioned Grant Agreement. It also complies with the provisions set out in the Consortium Agreement adopted by the Consortium's Members.

H2020 rules and provisions will be strictly observed during the implementation of the project.

PANTHEON's basic administration will focus on the following tasks:

- Management of the Consortium;
- Communication within the Consortium as well as with the EC;
- Delivery of guidelines on quality assurance and report writing, including the provision of various templates;
- Organization of regular conference calls for all partners and provision of minutes, etc.;
- Monitoring of resource expenditure and submission of reports and deliverables

PANTHEON'S Legal and financial tasks cover:

- Management of contractual issues and timely distribution of corresponding documents and relevant information to partners (e.g. regarding GA and CA).
- Communication between Consortium partners and the EC on project and funding-related matters.
- Management of budget and distribution of payments to partners, etc.



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## Abbreviations and Acronyms

|       |                                 |
|-------|---------------------------------|
| AMGA  | Annotated Model Grant Agreement |
| BEN   | Beneficiary                     |
| CA    | Consortium Agreement            |
| CO    | Coordinator                     |
| DoA   | Description of Action           |
| EC    | European Commission             |
| FO    | Financial Officer               |
| FS    | Financial Statement             |
| GA    | Grant Agreement                 |
| KoM   | Kickoff Meeting                 |
| MS    | Management Staff                |
| PM    | Person Month                    |
| PMC   | Project Management Committee    |
| PN    | Partner                         |
| PO    | Project Officer                 |
| PP    | Participant Portal              |
| PR    | Periodic Report                 |
| SyGMa | System for Grant Management     |
| TS    | Technical Staff                 |
| UoR   | Use of Resources                |
| WP    | Work Package                    |
| WPL   | Work Package Leader             |

## 1 Governance and Coordination

PANTHEON is based on the close collaboration of 4 academic and 2 industrial partners from 4 European Countries. Their name and acronyms to be used within the internal communication stream, as well as their role and financial participation to the project are itemized in the following table.

*Table 1. Beneficiaries*

| Beneficiary | Role | COUNTRY | Total Cost | Max Grant Amount |
|-------------|------|---------|------------|------------------|
| UNIROMA3    | CO   | IT      | 960.893,75 | 960.893,75       |
| FERRERO     | PN   | LUX     | 172.500,00 | 172.500,00       |
| ULB         | PN   | BE      | 515.750,00 | 515.750,00       |
| UNITUS      | PN   | IT      | 452.525,00 | 452.525,00       |
| TRIER       | PN   | DE      | 684.108,75 | 684.108,75       |
| SIGMA       | PN   | IT      | 358.675,00 | 358.675,00       |

The governing and decision-making process of the project will involve:

- i) the Project Coordinator/Principal Investigator (**CO/PI**) as responsible of the project's implementation. The CO chairs the Project Management Committee (PMC) (see below).

- ii) the PM, supporting the PI and acting as an intermediate between the Consortium and the EC;
- iii) the PMC composed by one representative for each member of the Consortium, including the WPLs. (See table 2 below). The PMC is the decision-making body. Each member of the PMC is expected to be duly authorized to deliberate, negotiate and decide on all matters relating PANTHEON.
- iv) the WPL responsible of the WPs and relevant tasks, supporting the CO in each form of communication from/to the research units in charge of the actual realization of the research. Their responsibilities include amongst other things coordinating, monitoring, and assessing the progress of the work package mostly in terms of scope and schedule.

The CO is responsible for the overall management, communication, and coordination of PANTHEON. As mentioned above, he also chairs the PMC and serves as the only official channel that interacts with the EC, focusing on the submission of deliverables, the aspects relating to the management of the budget and on any other relevant contractual issue that might raise during the implementation of the project.

More in detail, the CO is responsible for:

- establishing the overall coordination and the communication between project partners and stakeholders;
- ensuring a reliable, efficient and effective communication with the EC (PO + FO);
- ensuring the achievement of the project goals as outlined in Annex 1 to the GA on time;
- ensuring the timely and accurate handling of all the administrative and financial tasks;
- gathering, maintaining and submitting deliverables, project reports and financial statements;
- supporting the decision-making process and the adoption of equitable solutions for resolving conflicts;
- ensuring the full compliance with the terms of the ECGA and the CA.

Prof. Andrea GASPARRI ([andrea.gasparri@uniroma3.it](mailto:andrea.gasparri@uniroma3.it)) is the representative of the CO (UNIROMA TRE) and the Principal Investigator in charge of coordinating and supervising all the scientific aspects of the project.

*Table 2. Members of the Project Management Committee*

| Beneficiary | Name          | email  |
|-------------|---------------|--|
| UNIROMA3    | A. Gasparri   | <a href="mailto:andrea.gasparri@uniroma3.it">andrea.gasparri@uniroma3.it</a>                   |
| FERRERO     | L. Giustarini | <a href="mailto:laura.giustarini@ferrero.com">laura.giustarini@ferrero.com</a>                 |
| ULB         | E. Garone     | <a href="mailto:egarone@ulb.ac.be">egarone@ulb.ac.be</a>                                       |
| UNITUS      | V. Cristofori | <a href="mailto:valerio75@unitus.it">valerio75@unitus.it</a>                                   |
| TRIER       | T. Udelhoven  | <a href="mailto:udelhove@uni-trier.de">udelhove@uni-trier.de</a>                               |
| SIGMA       | E. Graziani   | <a href="mailto:emanuele.graziani@sigmaconsulting.it">emanuele.graziani@sigmaconsulting.it</a> |

*Table 3. WP Leaders*

| WP# | WP Title                            | WPL           |
|-----|-------------------------------------|---------------|
| 1   | Project management                  | A.Gasparri    |
| 2   | Functional specifications           | L. Giustarini |
| 3   | SCADA sub-systems and realization   | A.Gasparri    |
| 4   | Hazelnut remote sensing             | T. Udelhoven  |
| 5   | Agronomic decision making           | V. Cristofori |
| 6   | Integration, testing and validation | E. Graziani   |
| 7   | Dissemination and exploitation      | E. Garone     |

The responsibilities of the WPLs will specifically focus on the coordination of the followings:

- implementation of the WP-related tasks in accordance with the objectives set-out in the DoA;
- coordination and supervision of the involved partners;
- coordination of the timely delivery of deliverables;
- identification and assessment of unforeseen risks and relevant communication to the CO.

The collaboration within the Consortium and with the EC is based on the GA. Relevant for the proper implementation of the project work is Annex 1 including the estimated budget for the Action (Annex 2)

The Consortium's work is based on the CA which has been duly prepared on the DESCA Model by the CO. The CA was signed and adopted by all the beneficiaries on 08.09.2017.

Partners have copy of both the GA and the CA. The GA is also accessible through the PP. Additional copies will be made available in the PANTHEON repository currently under construction and due for delivery at M4 (See Communication below).

## 2 Periodic reporting to the EC

The reporting process allows the EC to follow the project closely and to ensure that it is implemented as stated in the GA and in conformity with the current financial provisions. The reporting provides an overall sketch of the progress of the project versus the original and revised (if any) plans. It also provides a review of the incurred costs.

PANTHEON is divided in 3 RP covering M1-12 (**P1**), M13-30 (**P2**) and M31-48 (**P3**). The CO must submit a Periodic Report within 60 days following the end on each RP.

The Periodic Reports must include a periodic technical report and a periodic financial report (see GA art. 20 – 20.3).

All reports are coordinated and monitored by the CO who also will provide guidance on the required contents and style. The periodic reports will typically include:

- the progress details per WP/task;
- a list of publications;

- a list of dissemination and networking activities;
- a deliverable and milestone table and,
- a table presenting planned versus actual resource usage (PMs) per partners.

General scope of these reports is to provide an overview of the progress made towards the objectives of each WP/task and of the work performed and results achieved within each time frame.

If applicable, the reports will also contain full explanations on deviations from the work plan and will outline corrective actions to be taken. Furthermore, they will summarize the actions for the next phases and illustrate major dissemination and cooperation activities carried out.

Report writing will be mainly managed through the PANTHEON repository. While the CO is responsible for requesting and reviewing the reports, for verifying their accuracy and completeness and submitting them to the EC, each Beneficiary must provide in good time the data needed for these reports. Contributions are expected from all partners monitored through the WPLs. Revisions, if required for the report's final acceptance, are managed by the CO.

### 3 Project documents and deliverables

A general template for the deliverables has been developed by the CO and will be made available to all partners in the repository. During PANTHEON's implementation, a wide range of documents will be widely used, either for internal use, for reporting to the EC or for dissemination and exploitation purposes. The table below shows, per each item, the preparation and approval chain

| Type of document                | Prepared by                          | Approved by   |
|---------------------------------|--------------------------------------|---------------|
| Deliverables                    | TS - MS                              | WPL - RW - CO |
| Technical notes                 | TS - MS                              | WPL - RW - CO |
| Coordination memos              | CO - MS                              | CO            |
| Minutes of meetings             | WPL (WP meetings) - CO (FC meetings) | WPL - CO      |
| <i>TS: Technical staff</i>      |                                      |               |
| <i>MS: Management staff</i>     |                                      |               |
| <i>CO: Coordinator</i>          |                                      |               |
| <i>FC: Full Consortium</i>      |                                      |               |
| <i>WPL: work Package Leader</i> |                                      |               |
| <i>RW: Internal reviewer</i>    |                                      |               |

27 deliverables are planned for submission in PANTHEON. They are listed in the table below.

| Div. # | Title  | WP# | Lead     | Type                     | Diss. level  | Due date |
|--------|--|-----|----------|--------------------------|--------------|----------|
| D1.1   | Project management guidelines                          | WP1 | UNIROMA3 | Report                   | Public       | M1       |
| D2.1   | Requirements, specifications and benchmark             | WP2 | FERRERO  | Report                   | Public       | M6       |
| D2.2   | Guidelines for components and document compatibility   | WP2 | FERRERO  | Websites, patents filing | Public       | M8       |
| D2.3   | Real-world (1:1 scale) hazelnut orchard for final demo | WP2 | FERRERO  | Report                   | Public       | M10      |
| D3.1   | Robotic prototypes                                     | WP3 | ULB      | Other                    | Confidential | M14      |
| D3.2   | Data management  | WP3 | UNIROMA3 | Other                    | Public       | M30      |
| D3.3   | Communication infrastructure                           | WP3 | SIGMA    | Other                    | Public       | M16      |
| D3.4   | User interface   | WP3 | SIGMA    | Other                    | Public       | M24      |
| D3.5   | Farm activities planner                                | WP3 | UNIROMA3 | Other                    | Public       | M26      |
| D4.1   | Multispectral LiDAR point clouds                       | WP4 | TRIER    | Other                    | Public       | M14      |
| D4.2   | 3D tree models   | WP4 | TRIER    | Other                    | Public       | M28      |
| D4.3   | Aerial orthophoto-mosaic                               | WP4 | TRIER    | Other                    | Public       | M16      |
| D4.4   | Drought stress detection                               | WP4 | TRIER    | Other                    | Public       | M22      |
| D4.5   | Pest and disease detection                             | WP4 | TRIER    | Other                    | Public       | M29      |
| D4.6   | Fruit detection  | WP4 | TRIER    | Other                    | Public       | M46      |
| D5.1   | Water management control                               | WP5 | UNITUS   | Other                    | Public       | M10      |
| D5.2   | Suckers' management control                            | WP5 | UNITUS   | Other                    | Public       | M18      |
| D5.3   | Pruning management protocol                            | WP5 | UNITUS   | Report                   | Public       | M36      |
| D5.4   | Pest and diseases monitoring and control               | WP5 | UNITUS   | Report                   | Public       | M39      |

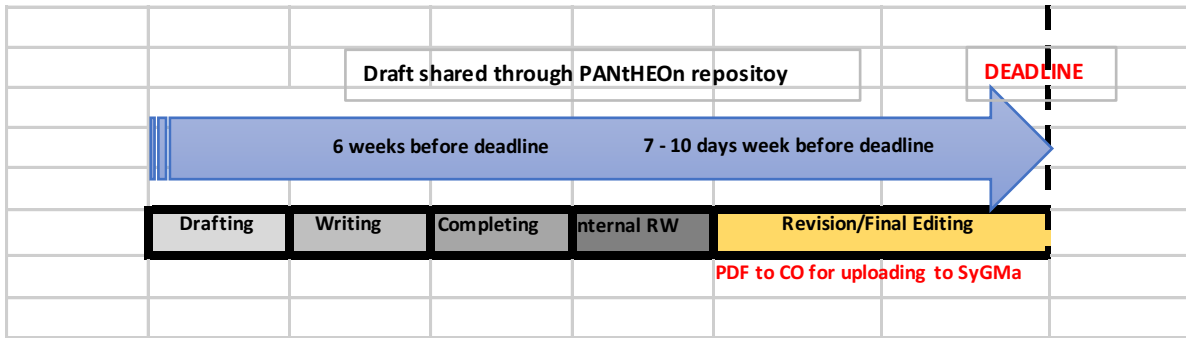


|      |  |     |          |                                |              |     |
|------|--|-----|----------|--------------------------------|--------------|-----|
| D5.5 | Fruit development and production monitoring        | WP5 | UNITUS   | Report                         | Public       | M46 |
| D6.1 | Robotic vehicles field validation                  | WP6 | UNIROMA3 | Demonstrator                   | Public       | M30 |
| D6.2 | SCADA system integration and field validation      | WP6 | SIGMA    | Demonstrator                   | Public       | M39 |
| D6.3 | Final demo   | WP6 | SIGMA    | Demonstrator                   | Public       | M48 |
| D7.1 | Public web site                                    | WP7 | ULB      | Website                        | Public       | M4  |
| D7.2 | Data management plan – Open data pilot             | WP7 | ULB      | ORDP                           | Public       | M6  |
| D7.3 | PUDF   | WP7 | ULB      | Websites, patent filings, etc. | Public       | M46 |
| D8.1 | M – PODP – OEI – H- DU – GEN – EPQ requirements #1 | WP8 | UNIROMA3 | Ethics                         | Confidential | M3  |

As the high-quality standard of the deliverables is a priority, the following steps, to be mainly implemented by WPLs and the CO, will help to define a shared structured reviewing and approval process:

- Deliverables' main authors and reviewers of the deliverables to be submitted in the first 12 months of the project, will be identified by the PMC in advance by the second month of implementation of PANTHEON, following the technical discussion held during the KoM meeting. Adjustments, if needed, will be adopted during project implementation. Authors and reviewers for the additional deliverables [Year 2 + Year 3 + Year 4] will be identified on a yearly basis by the PMC. There will be at least one reviewer per deliverable;
- D1.1 will be reviewed and approved by the PMC before its submission (M1);
- The internal work schedule for the timely production of the deliverables was approved during the KoM, specifying the exact deadlines for internal reviews and revisions with respect to the different applicable deadlines for submission. In principle, some 6 weeks will be devoted to the preparation of the deliverables; in addition, 1 week/10 days will be dedicated to the internal review. Timing is subject to variations according to the complexity of the deliverables themselves;
- The final approval of the deliverables rests in the responsibility of the WPL and the CO.

The following scheme summarizes the work schedule mentioned above.



Here after is the scheduling of the deliverables to be submitted during the 48 months length of the project.

| Year 1 |        |        |        |        |        |        |        |        |        |        |        | Year 2 |        |        |        |        |        |        |        |        |        |        |        | UNIROMA 3 |        |     |     |     |     | FERRERO |     |     |     |     |     | ULB |     |     |     |     |     | UNITUS |     |     |     |     |     | TRIER |      |      |      |      |      | SIGMA |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-----------|--------|-----|-----|-----|-----|---------|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|--------|-----|-----|-----|-----|-----|-------|------|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| Nov-17 | Dec-17 | Jan-18 | Feb-18 | Mar-18 | Apr-18 | May-18 | Jun-18 | Jul-18 | Aug-18 | Sep-18 | Oct-18 | Nov-18 | Dec-18 | Jan-19 | Feb-19 | Mar-19 | Apr-19 | May-19 | Jun-19 | Jul-19 | Aug-19 | Sep-19 | Oct-19 | M1        | M2     | M3  | M4  | M5  | M6  | M7      | M8  | M9  | M10 | M11 | M12 | M13 | M14 | M15 | M16 | M17 | M18 | M19    | M20 | M21 | M22 | M23 | M24 | D1.1  | D8.1 | D7.1 | D2.1 | D7.2 | D2.2 | D2.3  | D3.1 | D3.3 | D5.2 | D4.1 | D4.3 | D3.4 | D3.5 | D2.2 | D7.2 | D5.3 | D4.4 | D4.5 | D4.6 | D6.1 | D8.1 | D1.1 | D2.1 | D3.1 | D5.1 | D4.1 | D3.3 | D3.2 | D2.2 | D7.1 | D5.2 | D4.2 | D3.4 | D3.5 | D2.3 | D7.2 | D5.3 | D4.3 | D4.4 | D4.5 | D4.6 | D6.2 | D6.3 | D6.3 | D4.6 |
| RP1    |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |           |        |     |     |     |     |         |     |     |     |     |     |     |     |     |     |     |     |        |     |     |     |     |     |       |      |      |      |      |      |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Year 3 |        |        |        |        |        |        |        |        |        |        |        | Year 4 |        |        |        |        |        |        |        |        |        |        |        |           |        |     |     |     |     |         |     |     |     |     |     |     |     |     |     |     |     |        |     |     |     |     |     |       |      |      |      |      |      |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| Nov-19 | Dec-19 | Jan-20 | Feb-20 | Mar-20 | Apr-20 | May-20 | Jun-20 | Jul-20 | Aug-20 | Sep-20 | Oct-20 | Nov-20 | Dec-20 | Jan-21 | Feb-21 | Mar-21 | Apr-21 | May-21 | Jun-21 | Jul-21 | Aug-21 | Sep-21 | Oct-21 | Nov-21    | Dec-21 | M25 | M26 | M27 | M28 | M29     | M30 | M31 | M32 | M33 | M34 | M35 | M36 | M37 | M38 | M39 | M40 | M41    | M42 | M43 | M44 | M45 | M46 | M47   | M48  | M49  | M50  | D3.5 | D4.2 | D3.2  | D4.5 | D6.1 | D5.3 | D3.5 | D5.4 | D6.2 | D5.5 | D7.3 | D4.6 | D6.3 | D6.3 | D6.3 | D6.3 | D6.3 | D6.3 | D6.3 | D6.3 | D6.3 | D6.3 | D6.3 | D6.3 | D6.3 |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |
| RP2    |        |        |        |        |        |        |        |        |        |        |        | RP3    |        |        |        |        |        |        |        |        |        |        |        |           |        |     |     |     |     |         |     |     |     |     |     |     |     |     |     |     |     |        |     |     |     |     |     |       |      |      |      |      |      |       |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |      |

#### 4 Financial management

The CO oversees the financial contribution of the EC to PANTHEON. The CO transfers payments to the partner's bank accounts without unjustified delay and in conformity with the rules laid out in the GA and CA. The CO also monitors the submission of the FS (Annex 4 of the GA) and handles with the PMC any request of re-allocation of funding within the Consortium.

The following are the payments made/to be made by the EC to the CO:

- One pre-financing payment made within 30 days either from the entry into force of the GA or from 10 days before the starting date of the project. [Payment processed].
- One interim payment, made within 90 days from receiving the periodic reports at the end of P1 and P2. The amount of the interim payment is calculated by the EC following the application of the reimbursement rates (100%) and considering the limit of 90% of the maximum grant amount. The total amount of pre-financing and interim payments must not exceed 90% of the maximum grant amount.
- One payment of the balance reimbursing the remaining part of the eligible costs incurred by the beneficiaries. Being the total amounts of previous payments lower than the final grant amount, the EC will pay the balance within 90 days from receiving the final report (P3)

The maximum grant amount is EUR 3.144.452,50. The amount of the pre-financing set out in the GA is EUR 1.677.041,33. An amount of EUR 157.222,63 (5% of the maximum grant amount) is retained by the EC from the pre-financing payment and transferred into the Guarantee Fund. The actual pre-financing paid by the EC is EUR 1.519.818,70. The distribution of the pre-financing to the partners has been processed by the CO on 08.11.2017.

Table 4 shows the distribution of the pre-financing to partners as processed by the CO.

Table 4. Overview of pre-financing payments to partners

|                       | <b>Euro</b>         | <b>%</b>                  |
|-----------------------|---------------------|---------------------------|
| Total Cost            | 3.144.452,50        |                           |
| Total EC Contribution | <b>3.144.452,50</b> | 100%                      |
| Pre-financing         | 1.677.041,33        | 53,33%                    |
| Guarantee Fund        | 157.222,63          | 5,00%                     |
| Actual Pre-financing  | <b>1.519.818,70</b> | 48,33%                    |
|                       |                     |                           |
| <b>Beneficiary</b>    | <b>Tot. Budget</b>  | <b>Pref. (48,33%)</b>     |
| Roma Tre              | 960.893,75          | <b>464.431,9766201350</b> |
| Ferrero               | 172.500,00          | <b>83.374,99954284570</b> |
| ULB                   | 515.750,00          | <b>249.279,1652998420</b> |
| Unitus                | 452.525,00          | <b>218.720,4154673990</b> |
| Trier                 | 684.108,75          | <b>330.652,5606869960</b> |
| Sigma                 | 358.675,00          | <b>173.359,5823827840</b> |
|                       | <b>3.144.452,50</b> | <b>1.519.818,70000</b>    |

Beneficiaries will be notified by the CO about upcoming payments well in advance with all the necessary information on the amounts to be transferred.

Supporting management activities provided by the CO in this specific field will mainly focus on cost reporting including the collection and review of partners' Financial Statements (FS) and cost explanations.

This include the monitoring of the Use of Resources (UoR) and the preparation of the relevant UoR table providing a detailed

explanation of individual cost items.

Additional information on the ineligibility and eligibility of costs is laid in Art. 6 of the GA. The UoR monitoring table is requested for the mere purpose of validating these costs as coherent and congruous. Such a monitoring helps the EC to understand a partner's cost claim better. The following is a preliminary, illustrative and not limiting example/template of the UoR:

| Type of costs                          | Focus of explanations  |
|--|--|
| Personnel costs                        | List name, job title, cos and person/month per staff member. Link the costs to the WP  |
| Other direct costs – Travels           | List cost per travel, name and number of participants, place of destination, date of travel and travel purpose (provide special justification for travel outside EU). Link the costs to the WP   |
| Other direct costs – Durable equipment | Specify whether the equipment has been acquired exclusively for PANTHEON (or to what extent the equipment is used in the project) and what is used for. Specify depreciation methodology, according to the financial regulations of your Organization. Link the costs to the WPs |

During the cost reporting the CO will provide support:

- by facilitating the collection of financial figures for the relevant reporting period;
- by informing about required documents such as Certificates of the Financial Statement (CFS Annex 5 of the GA);
- by clarifying how to enter figures into SyGMa in the PP;
- and by reviewing the cost explanations for consistency and completeness. Advice will be offered via email and/or by exploiting the NeXTcloud platform (described below). When finalized, beneficiaries enter their financial information into SyGMa, electronically sign the FS and submit them to the CO. Revisions requested by the EC will be organized and submitted without delay via the CO.

12

The following is a description of the most relevant financial aspects to be considered classified by:

- A. Eligible Direct Costs
- B. Indirect Costs
- C. Ineligible Costs

Eligible actual direct costs must meet the following criteria:

- i. they must be actually incurred by the beneficiary; they must be incurred in the period set out in Article 3 of the Grant Agreement, apart from costs relating to the submission of the periodic report for the last reporting period and the final report;
- ii. they must be indicated in the estimated budget set out in Annex 2;
- iii. they must be incurred in connection with the action as described in Annex 1 and necessary for its implementation;
- iv. they must be identifiable and verifiable, in particular recorded in the beneficiary's accounts in accordance with the accounting standards applicable in the country where the beneficiary is established and with the beneficiary's usual cost accounting practices;
- v. they must comply with the applicable national law on taxes, labour and social security;
- vi. they must be reasonable, justified and must comply with the principle of sound financial management, in particular regarding economy and efficiency.

Costs are eligible if they comply with the above general conditions and the specific conditions set out below for each of the following budget categories:

- direct personnel costs;
- direct costs of subcontracting;
- other direct costs;
- indirect costs;
- not applicable.

Direct costs are costs that are directly linked to the action implementation and can therefore be attributed to it directly. They must not include any indirect costs (see next section below).

Indirect costs are costs that are not directly linked to the action implementation and therefore cannot be attributed directly to it.

#### 4.1 Direct personnel costs

Only the costs of the actual hours worked by the persons directly carrying out work under the project may be charged. Such persons must:

- Be directly hired by the beneficiary in accordance with its national legislation;
- Work under the sole technical supervision and responsibility of the beneficiary, and
- Be remunerated in accordance with the normal practices of the beneficiary.

Beneficiaries must keep records of the hours worked for the action (e.g. time-sheets, etc.) by each team member. The time sheets should have the time allocation by WP/task and should be produced by the person involved in the project.

##### *Direct costs of subcontracting*

A subcontractor is a type of third party, i.e. a legal entity which is not a beneficiary of the GA, and is not a signatory to it. It appears in the project because one of the beneficiaries appeals to its services to carry out part of the work, usually for specialized jobs that cannot carry out itself or because it is more efficient to use the services of a specialized organization.

- Subcontract must be described including project name, project number, duration and content of activity subcontracted, calculation of costs, signatures of all parties involved, dates of signing the contract, etc.);
- The proof of payment to the subcontracted person or institution must be kept in the beneficiary's accounting records.

Subcontracting is only allowed if previously specified in the GA. Adding a subcontractor during PANTHEON implementation requires an amendment to the GA.

##### *Travel costs and related subsistence allowances*

Travel and subsistence costs may relate to the personnel of the beneficiaries as well as to external experts that participate in the action on an ad hoc basis (e.g. attending specific meetings), if the experts' participation is envisaged in the GA. In this case, the beneficiary may reimburse the experts or handle the travel arrangements itself (and be invoiced directly). As an internal rule, travelling outside of Europe must be communicated to the CO. All travel costs must be limited to the needs of the action. Moreover, they must be adequately recorded and justified.

##### *Depreciation costs of equipment*

The depreciable amount of an asset must be allocated on a systematic basis over its useful life (i.e. the period during which the asset is expected to be usable; depreciated equipment costs cannot exceed the equipment's purchase price; depreciation cannot be spread over a period longer than the equipment's useful life). The depreciation costs must be calculated for each reporting period.

### Costs of other goods and services

Such goods and services include, for instance, consumables and supplies, dissemination (including open access), protection of results, certificates on the financial statements (required by the GA for partners receiving an EC contribution exceeding the 325KE), certificates on the methodology, translations and publications.

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How to be sure costs are eligible:

- They must be actually incurred by the beneficiary
- They must be incurred in the period of duration of the action. There is only one exception costs relating to the submission of the periodic report for the last reporting period and the final report.
- They must be indicated in the estimated budget set out in Annex 2 of GA
- They must be incurred in connection with the action as described in Annex 1 and necessary for its implementation (necessary to achieve the action's objectives)
- They must be identifiable and verifiable, in particular recorded in the beneficiary's accounts according to the accounting standards applicable in the country and with the beneficiary's usual cost accounting practices (come directly from the beneficiary accounts and supported by documentation)
- They must comply with national laws on taxes, labour and social security
- And finally, they must be reasonable, justified and must comply with the principle of sound financial management in particular regarding economy and efficiency (in line with housekeeping practice when spending public money and not be excessive).

IMPORTANT: Keep Records used to Proof eligibility and pay attention to the requirements for personnel costs records and hourly rate calculation (article 6)

### 4.2 Indirect costs

Are all those eligible costs which cannot be identified by the beneficiary as being directly attributed to the project. They must be calculated by applying a 25% flat-rate to the beneficiary's eligible direct costs, minus:

- costs of subcontracting and
- costs of in-kind contributions provided by third parties which are not used on the beneficiary's premises

### 4.3 Ineligible costs

Are those costs that do not comply with the conditions set out in Article 6.1 to 6.4 of GA, in particular:

- costs related to return on capital;
- debt and debt service charges;
- provisions for future losses or debts;
- interest owed;
- doubtful debts;
- currency exchange losses;

- bank costs charged by the beneficiary's bank for transfers from the Agency;
- excessive or reckless expenditure;
- deductible VAT;
- costs incurred during suspension of the implementation of the action (see Article 49).

Accordingly, declared costs that are ineligible will be rejected. Reading the H2020 annotated Model Grant Agreement is strongly recommended – namely the articles related to eligible and ineligible costs - that can be found in the following link: [http://ec.europa.eu/research/participants/data/ref/h2020/grants\\_manual/amga/h2020amga\\_en.pdf](http://ec.europa.eu/research/participants/data/ref/h2020/grants_manual/amga/h2020amga_en.pdf).

During the implementation of the PANTHEON or afterwards, the EC checks, reviews, investigates and audits the proper implementation of the project and its compliance with the GA. The EC may order an audit to the grant during the project or at any time up to 2 years after the final payment. Any claimed ineligible costs will be recovered or deducted from the next payment. In the context of checks, reviews, audits or investigations, partners must make available records and other supporting documentation that proves the proper implementation of the action and that the costs they declare as eligible (for a period of five years after the payment of the balance).

## 5 Monitoring of resources expenditure

The allocation of resources will be controlled on a half-year basis by the CO. Partners will be asked to report the distribution of PMs for their organization, which is reviewed by the CO mainly to see whether the efforts are in line with the DoA.

This data collection will allow the CO to track the manpower allocation per partner throughout the project and provides a detailed summary of planned versus actual PM deployed for controlling purposes. Each partner will also be asked to justify any major over/underuse of PM to make sure that the deviations from the planned scheme will not result in an overall delay of the project or otherwise jeopardize the project's objectives.

## 6 Communication

### 6.1 Communication with the EC.

The CO will act as sole intermediary for all communications between the project partners and the EC.

The CO will manage all the correspondence with the PO and the FO on the following topics:

- the preparation, completion and submission of the PR (point 2 above) and FS for the Consortium,
- the preparation, completion and submission of deliverables
- project and funding related matters requiring specific feedback and agreement by the PO and/or the FO.

The interaction between the CO and PO/FO will be mainly handled through the EC's Grant management System for H2020 called SyGMa. SyGMa will allow the management of all procedures

relating to the submission of deliverables and reports, to the payment execution and audit implementation as well as to the entering of any potential amendment to the GA.

## 6.2 Internal communication.

Reference shall be made to the identified scientific and administrative contacts per Beneficiary.

## 6.3 External communication

It is important to note that visibility of EU funding is mandatory while promoting project actions. Please use always:

- The EU emblem - High-resolution emblems can be found here: <http://europa.eu/about-eu/basic-information/symbols/flag/>
- The following text: “Project PANTHEON is funded by the European Union's Horizon 2020 Research and Innovation Programme, under Grant Agreement number 774571”.

For scientific dissemination activities, the following text should be always used:

- “This work has been supported by the European Commission under the grant agreement number 774571 – Project PANTHEON.”

## 6.4 Conference calls

PANTHEON will set a conference call platform to be used as main collective communication tool. This functionality will be part of the portal based on the Nextcloud technology which has been developed within the Consortium. See Section 6.6 for further details on the Portal.

A general call conference will be organized by the CO in principle every 3 months. WPLs are required to participate or to be represented by a deputy. These calls will be announced by the CO via email a week before. The CO will draft and send the agenda two-to-three days in advance.

Every partner is expected to participate in these calls in an active and reliable manner. If anyone is unable to be present, they ought to give prior notice to the CO and send feedback to relevant points raised in the agenda.

The agenda will typically focus on:

- progress within each work package with a focus on due deliverables;
- recent and coming events attended by PANTHEON members;
- management, reporting;
- dissemination, networking organization of review and plenary meetings, etc.

In addition, calls will be scheduled on a regular basis to discuss technical and scientific issues relating to individual WPs.



## 6.5 Project Meetings

PANTHEON will hold one plenary meeting twice a year to discuss ongoing work, achievements and new actions. Each meeting will be organized by one of the partner who will be responsible for managing on time issues such as venue, agenda, co-located events like community meetups with stakeholders and/or invitations of external guests.

## 6.6 Portal, Forum and Repository

A portal including a repository based on the Nextcloud technology has been developed. Nextcloud is a suite of client-server software for creating and using file hosting services, it is free and open-source, allowing anyone to install and operate it on a private server.

It also offers additional functionalities for enhancing collaborations such as video calls, shared calendars and instant messaging. Regarding specifically the repository functionality, Nextcloud allows each user to have his/her own account with space for private files, draft, in progress document and so on.

The shared folder feature allows the workgroup to access all required resources (inputs) and produce the necessary project artefacts (output). Sharing and authorization level is customizable as needed. As part of the Pantheon project, the portal administrator will organize a set of default folders, shared between workgroups, for file exchange.

The folder structure can model milestones / project phases, adopt a partitioning driven by WP, split in work groups or a mix of these strategies. The structure should be dynamic, flexible and it will adjust over time based on workgroup needs.

Finally, it has also been implemented a Forum devoted to the collection of all the technical discussions and contributions focused on the specific necessities of each activity.

## 7 WP1 - due deliverables

The following is the main deliverable due within WP1:

- D.1.1: Project Management Guidelines M1

In addition, WP1 will deliver the requested Technical and Financial Reports at M12, M30 and M48.

## 8 Key documents

*Grant Agreement (No. 774571)* – The contract concluded between the EC (representing the EU) and the beneficiaries under which the parties receive the rights and obligations (e.g. the right of the Union's financial contribution and the obligation to carry out the research and development work). The GA consists of the basic text and annexes, including Annex 1– Description of the action (DoA). The DoA (Annex 1 part A) is a key document to be taken into account given that it compiles a specific description of the tasks that will be carried out along the project and the expected results, deliverables and milestones to be obtained.



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*Consortium Agreement* - the internal agreement signed between the members of the consortium establishing their rights and obligations with respect to the implementation of the action in compliance with the grant agreement.

All PANTHEON partners have one copy of these documents, and they will be made available on the project's repository.

**[END of D1.1]**