



project eWAVE

Efficient HV-electric modular battery and distribution
systems for sustainable WATERborne VESsels

Deliverable D1.1: Project Handbook

Primary Author(s)	Anesa Begovic i2m Marcel Egger i2m
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Project Coordinator	Marcel Egger i2m

Contributors	
Name	Organisation
Anesa Begovic	i2m
Marcel Egger	i2m

Formal Reviewers	
Name	Organisation
Floris Roelofsen	ME
Emre Gürtaş	SIRO

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PROJECT ABSTRACT

The maritime sector faces challenges in transitioning to sustainable, all-electric vessels. Key obstacles include low energy density in current battery systems, safety concerns, and the need for durable, sustainable materials. Economic viability also remains a significant barrier for widespread adoption. To address these issues, the EU-funded eWAVE project brings together 18 experts from research, technology, and shipbuilding to advance high-voltage (HV) technology for electric vessels. By developing high-energy-density batteries, scalable modular systems, and an integrated safety concept, eWAVE aims to enhance the sustainability, safety, and efficiency of maritime transport. The project will also explore circularity through bio-based materials and recycling, supporting the EU's goal of reducing the environmental footprint of shipping.

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Public Summary

This deliverable, the “Project handbook,” provides a comprehensive description of the management strategy for the eWAVE project and outlines the key procedures for project coordination, administrative management, communication, and progress monitoring.

The project coordinator (I2M) oversees contractual and IPR management, EC communication, and overall project execution, ensuring compliance with Horizon Europe requirements. Scientific coordination, led by SINTEF, focuses on technical progress, open science practices, and quality assurance. Risk management, under SYRION's leadership, establishes a structured risk assessment process to proactively address potential challenges.

The handbook includes:

- Project coordination and management structure, detailing roles and responsibilities
- Internal communication protocols, meeting procedures, and reporting mechanisms
- Risk management framework, including identification and mitigation strategies
- Quality assurance processes for deliverables and project outcomes
- Decision-making procedures and compliance with contractual obligations
- Financial management guidelines and documentation standards

By implementing these structured management processes, the eWAVE project aims to ensure efficiency, transparency, and the successful achievement of its objectives.

Below an overview of the WP structure.

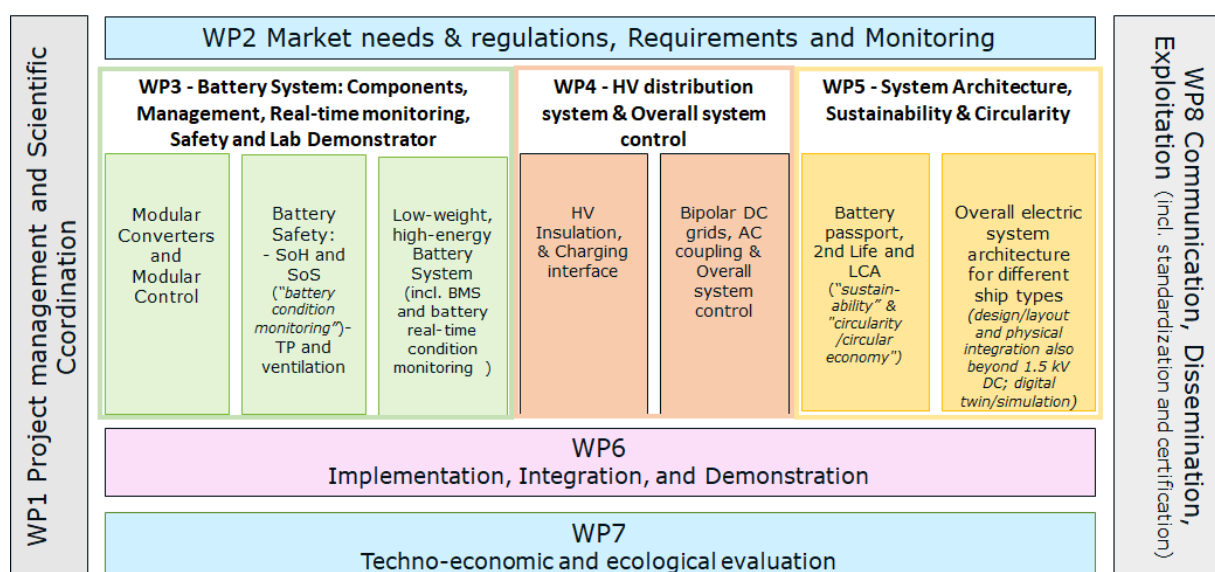


Figure 1: eWAVE Work Packages Structure

1 Introduction

1.1 Rational of this deliverable

This deliverable outlines the internal procedures of the eWAVE project consortium in terms of management structures, project monitoring, administrative management, communication and collaboration. The goal is to ensure a smooth flow in the implementation processes. It contains all relevant information for consortium partners to refer to in the initial stage of the project and during the project.

The goal of this work package (WP1) is to guide the managing process of the project in terms of legal, contractual, ethical, financial, and administrative aspects as well as its decision-making processes, establish and maintain appropriate liaison with the European Commission (EC), and assure high quality of the project's task implementation, deliverables, reporting processes, and outcomes.

The following information can be found in this management handbook:

- Project coordination and management structure, including the description of consortium bodies and responsibilities of different roles;
- Management tools and procedures:
 - Internal communication structure and templates;
 - Procedures for decision making;
 - Quality management and deliverables review process;
 - Risk management;
- Project monitoring & Reporting;
- Financial rules and bookkeeping practices.

Attainment of the objectives and explanation of deviations:

The objectives of this deliverable are achieved without any deviations.

2 Project Coordination and Management structure

The management structure of the eWAVE project consists of a Project Coordinator (I2M), Project Scientific Coordinator (SINTEF), a General Assembly (representatives of all partners) and an Executive Board (including WP leaders) as described in Figure 2.

The management system of eWAVE has three levels:

- European Commission and the Project Officer;
- The second consists of 3 sub-levels:
 - The project coordinator (I2M) responsible for the overall management and communication with the first level;
 - The project scientific coordinator (SINTEF) responsible for the technical coordination and quality assurance;
 - The General Assembly (GA) which is the ultimate decision-making body of the Consortium.
- The third is the Executive Board (EB) which consists of the WP leaders and acts as a supervisory body for the execution of the project and shall report to and be accountable to the General Assembly.

The WP Leaders are: I2M (WP1), SYRION (WP2), VIF (WP3), SINTEF (WP4), ME (WP5), DLR (WP6), DAMEN (WP7), DNV (WP8).

The figure below provides an overview of the whole Management Structure.

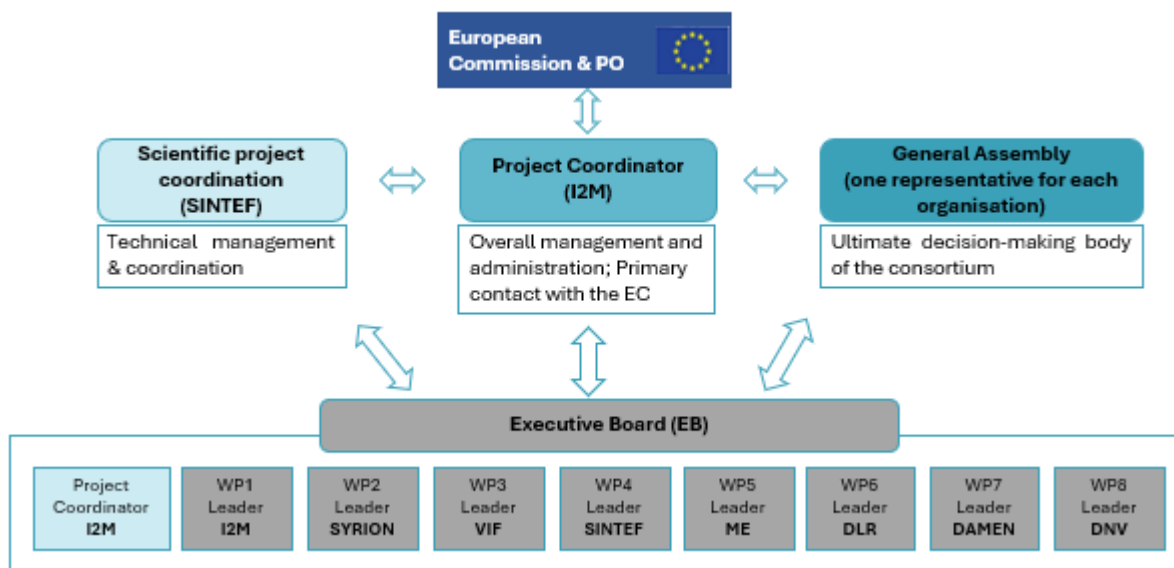


Figure 2: eWAVE management structure

2.1 Project coordination & management

The project coordinator of eWAVE is Marcel Egger from I2M, who combines administrative expertise to coordinate/manage the project with technical skills concerning the project's core topics.

The project coordinator (I2M) will conduct the day-to-day project administration, typically comprising management activities of administrative nature to ensure a smooth project organisation:

- Being a primary contact with the European Commission (EC);
- Preparation and drafting of minutes of meetings and follow up of General Assembly (GA) and WP-leaders meetings;
- Tracking of the progress, costs and budget situation;
- Managing the financial, and organizational risks in the project; Monitoring and coordinating the review process of the projects deliverables;
- Compiling contractual periodic and final reports;
- Collection of administrative documents, statements of expenditures, including required audit certificates of individual partners, compilation thereof and transmission to the Commission/Participant Portal;
- Monitoring of compliance by the beneficiaries with their obligations under the Grant Agreement; maintaining the Grant Agreement and Consortium Agreement (CA), including the preparation of Amendments;
- Administration of the EU financial contribution and distribution thereof within the consortium;
- Assistance in cases of problems with Intellectual Property Rights (IPR) and interface to the IPR helpdesk;
- Setting-up and maintaining of web-based tool structure (MS-Teams) for internal communication, documentation (archive), online manuals and procedures and monitoring of the progress in terms of deliverables, milestones, task completion and resource use.

The project scientific coordinator (SINTEF) is in charge of the scientific coordination and quality assurance inside the partner team as well as to the outside world, facilitating technical meetings and securing good communication, timely project progress and trustful collaboration in the consortium. The overall technical project coordination in WP1 will be closely coordinated with the individual WP leaders.

Hence, the coordinator undertakes the following responsibilities:

- Maintaining a high-level overview of the project purpose, technical achievements, and objectives;
- Developing, maintaining and following up on the project plan and managing the technical risks throughout the project period;
- Securing sufficient and quality data collection;
- Facilitating the decision on critical issues by the Executive Board (EB) which cannot be solved at operational level;
- Formulating change requests to project scope and content, if relevant and approved by the EB;
- Deciding and timely informing project participants in case of major changes in the project strategy.

2.2 Project Executive Board (EB)

The Executive Board (EB) is the supervisory body for the execution of the project, which shall report to and be accountable to the General Assembly and consist of the Project Coordinator and one representative of each Work Package leader, as well as the Project Scientific Coordinator. The representatives agreed upon during the kick off meeting are summarized in the Table 1.

The Executive Board shall:

- Be responsible for the overall alignment among the different WPs;

- Support the Project Coordinator in preparing meetings with the Funding Authority and in preparing related data and deliverables;
- Prepare the content and timing of press releases and joint publications by the consortium or proposed by the Funding Authority in respect of the procedures of the Grant Agreement Article 17;
- Be responsible for proper execution and implementation of the decisions of the GA-Monitor the effective and efficient implementation of the project;
- Collect information on the progress of the Project, examine that information to assess the compliance of the Project with the Consortium Plan and, if necessary, propose modifications of the Consortium Plan to the General Assembly.

The attendance of all WP leaders is mandatory. If the leader cannot attend, it is required for the deputy to participate. The attendance of non-WP leaders is not mandatory, but highly recommended since some tasks especially technical ones cannot be discussed in a proper way without specific partners.

Table 1: Executive Board (EB)

Executive Board (EB) members			
	Short name	Leader	Deputy
Mandatory participants			
WP1	I2M	Marcel Egger	Anesa Begović
WP2	SYRION	Werner Rom	Jörg Worschech
WP3	VIF	Murat Karabacak	Alexander Thaler
WP4	SINTEF	Olve Mo	Nina Marie Thomsen
WP5	ME	Floris Roelofsen	Brent Leirens
WP6	DLR	Vaidehi Gosala	Dheeraj Gosala
WP7	DAMEN	Peter Rampen	Shashank Roy Choudhury
WP8	DNV	Shuai Wang	Knut Erik Knutsen
Invited participants			
	FM	Zhenmin Tao	Mohsen Akbarzadeh
	LBF	Joshua Akuffo	Savan Dihora
	IFM	Nicky Athanassopoulou	Theresa McKeon
	FREIRE	David Freire	-
	SIRO	Emre Gürtaş	Orçun Karadeniz
	FARPLAS	İrem Düzenli	Emre Elmas
	IFAG	Thomas Rößler	Wolfgang Novak
	SIE	Franck Sellier	Antoine Delacourt
	STB	Arthur Singer	Julian Schneider
	TC	Willar Vonk	Anish Patil

2.3 General Assembly (GA)

The project General Assembly (GA) is the decision-making body of the consortium, and it consists of representatives from each consortium partner, meeting every 6-7 months (twice per year). The General Assembly shall be free to act on its own initiative to formulate proposals and take decisions in accordance with the procedures set out in the CA. In addition, all proposals made by the Executive Board shall also be considered and decided upon by the General Assembly.

2.4 Work Package Leaders

Individual work packages (WP) will be coordinated by the agreed WP leaders (as indicated in Figure 2). They are responsible for content related management at WP level, securing good progress, good collaboration and compliance to the Description of Action (DoA) for each work package. A non-exhaustive list of actions for all WP leaders can be found below:

- Maintaining monthly (or biweekly/weekly) contact with the task leaders and coordination of the activities within the WP;
- Ensuring completion of WP activities, deliverables on time, achieving the related milestones within budget and of high quality;
- (In)formal reporting on WP progress, quality and risk status to the coordinator and EB; Review and approval of all formal work package deliverables;
- Managing risks within the WP.

For task leaders, a similar set of tasks is valid on a task level.

3 Management tools and procedures

3.1 Internal communication

3.1.1 Online collaboration and document sharing platform

Microsoft Teams is the collaboration platform of choice for team collaboration in this project. i2m has set up a dedicated workspace which features a dedicated MS Teams channel and SharePoint with the repository structure depicted in Figure 3.

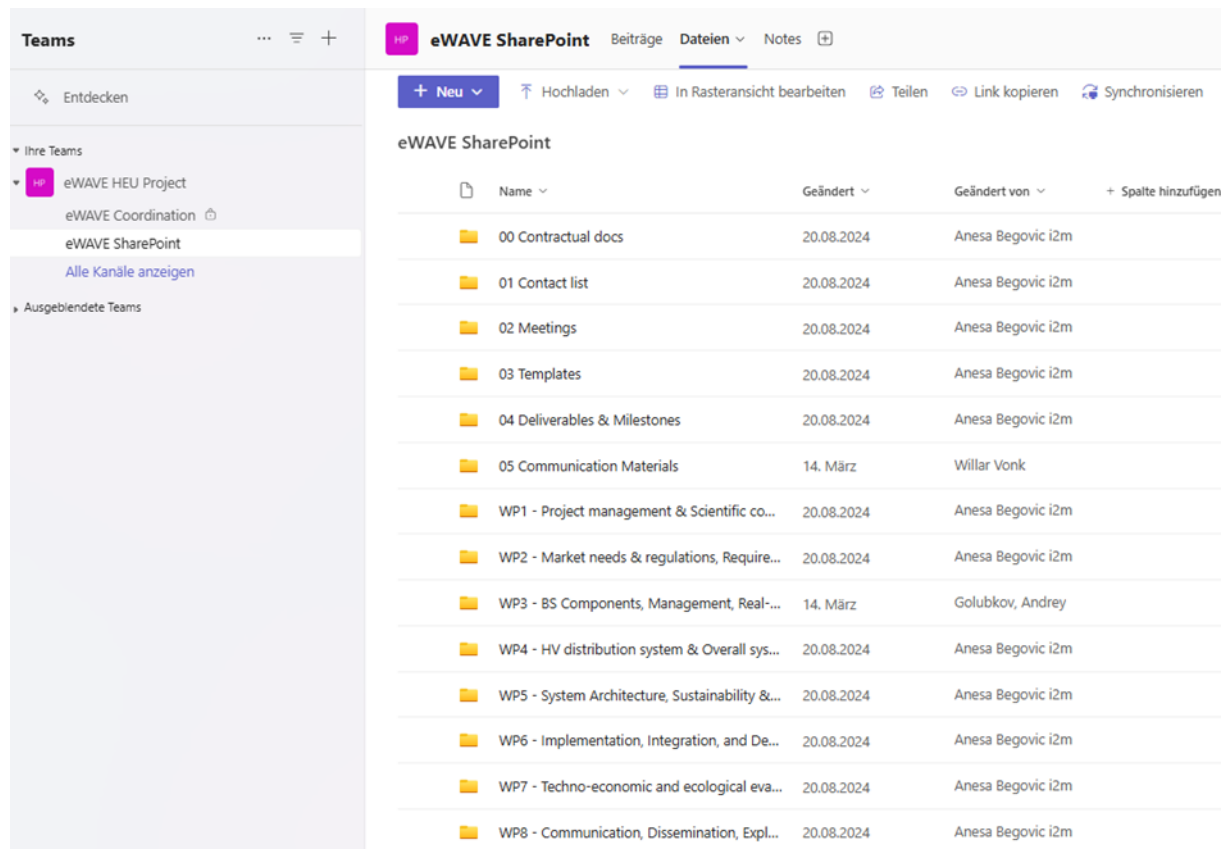


Figure 3: Screenshot of the Microsoft Teams sharing platform for the project

3.1.2 Communication channels

Regular communication among the WP leaders, the partners, etc. is established mainly through:

- Team messaging sections on Microsoft Teams;
- Emails and a central mailing list including all project partners (official reminders, etc.);
- Meetings via phone/online conference;
- Face-to-face communication (during physical meetings).

3.1.3 Communication channels

WP-Leaders meetings will take place monthly (M01-M48) to enable a smooth and efficient project start and project progress without unforeseen delays (additional EB meetings to be agreed upon ad-hoc, asked for by one or several individual partners, facilitated by the project coordinator and decisions with relevance for the whole project to be timely communicated to all project partners via mails or memos). WP-Leaders meetings will be held as online conferences via Teams. The meetings are mandatory for the WP leaders and attendance is

strongly encouraged for all partners, as there are always questions about specific tasks. This ensures a high quality of progress monitoring.

Each work package (WP) leader is responsible for organizing meetings within their respective WPs, and determining their appropriate frequency (e.g., weekly, bi-weekly, or monthly) based on the needs of the WP. The WP leader will ensure that meetings are scheduled in a manner that facilitates effective coordination, progress tracking, and timely decision-making within the WP.

The same applies to task leaders for their tasks. It is recommended to hold biweekly meetings at the beginning of tasks that require significant effort, such as Task 2.1, to ensure a strong start. After this initial phase, the frequency of meetings should be reassessed, and adjustments can be made based on necessity, either maintaining biweekly meetings or extending the interval.

General Assembly (GA) meetings will take place every 6-7 months, the first one being the project kick-off that took place on the 12th and 13th March 2024 in Graz, Austria (figure 4). The GA meeting serves to settle general project progress or technical issues, project changes and reporting instructions. GA meetings will be held at varying and convenient places to be agreed ad-hoc within the partnership, to be facilitated by the project coordinator. Additional meetings will be organized if needed (by online/phone conference).



Figure 4: eWAVE Kick Off meeting in Graz, Austria

A preliminary plan for face-to-face meetings throughout the project (Table 2) has already been established. However, this plan is not final and may be subject to modifications based on project needs, emerging priorities, and any unforeseen circumstances. Adjustments to the schedule will be made as necessary to ensure effective collaboration and alignment with project objectives.

Table 2: General Assembly meetings preliminary plan

Meetings	Date	Location
Kickoff meeting (1 st GA)	March 2025 (M2)	f2f (hosted by I2M)
2 nd GA	October 2025 (M9)	f2f (to be hosted by DAMEN)

3 rd GA	February 2026 (M13)	f2f (hosting TBD)
4 th GA	September 2026 (M20)	online
5 th GA	February 2027 (M25)	f2f (hosting TBD – possibly by FARPLAS)
6 th GA	September 2027 (M32)	online
7 th GA	February 2028 (M37)	f2f (hosting TBD)
8 th GA	September 2028 (M44)	online
9 th GA	January 2029 (M48)	F2f (hosting TBD – possibly by DLR)

3.2 Templates

The following templates will be available for all the partners to use:

- Deliverable report template;
- Powerpoint presentation slide master template;
- Meeting agenda/minutes templates;
- Financial monitoring template (Excel).

3.3 Quality management and deliverables review process

A 2-step process has been established for ensuring the quality of the work as reported in the project deliverables. The responsibility for initiating this process is of the author (main beneficiary) of the deliverable. Sufficient time (ideally 2 weeks) must be given to the reviewers for providing their feedback, as well to the authors for responding and updating the deliverable as appropriate. The relevant WP/task leader could also be involved in a first level review, while the final review and approval is the responsibility of the project coordinator.

1. Quality review – 3 weeks before submission

The author shares the deliverable with quality reviewers 3 weeks before submission. The reviewers team consists of the project coordinator and technical reviewers from two different partner organizations.

The idea is that the feedback received can be of the highest quality, in order to be helpful to the improvement of the deliverable. The list of formal reviewers will be nominated at the start of the project and shared among the partners.

The focus in this step is primarily on objectives achieved, technical soundness & expected quality of the work and the results.

2. Final check & submission – 1 week before submission

The project coordinator will do the final formal check. The focus in this step is on completeness, presentation and ensuring matching the expectations set in the Grant Agreement.

The objective is to provide qualitative feedback to best prepare the deliverable. The list of formal reviewers has been compiled and reviewed by the consortium.

The review process timing indicated in this document is indicative and must be agreed with all partners involved in any of the deliverables (especially when a deliverable is due during a holiday period). In this sense, transparent communication involving all involved partners is key

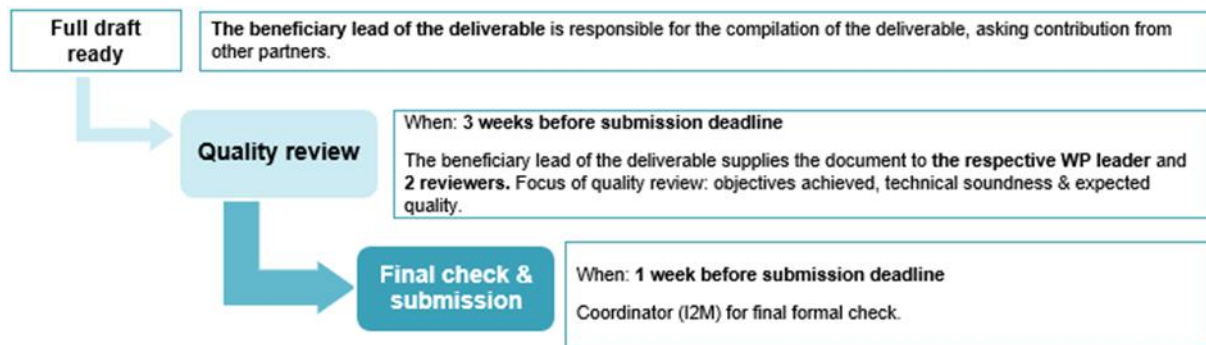


Figure 5: Deliverables review process

As unforeseen changes to the timetable can always occur, partners have been informed that, should such changes occur, they should inform the coordination team and the relevant reviewers early enough to avoid any delays.

3.4 Deviations handling and communication procedures

Deviations in the project may occur in relation to the budget, as described in Annex 2 or in the description of the costs, in relation to the timeline or to the scope of work, objectives or partner responsibilities (according to Annex 1).

All deviations must be timely reported to the coordinator, documented, and justified in the official periodic reports. For guidance on some of the possible situations please see the non-exhaustive list below:

Table 3: Communication procedures in case of changes to budget planning

Budget transfers and re-allocation	Amendment needed?
From one beneficiary to another	NO / Inform PO
From one budget category to another	NO / Inform PO
Re-allocation of Annex 1 tasks	YES / Written justification
Changes in the forms of costs (actual costs, unit costs, etc.)	YES / Written justification
New subcontracts	YES / Written justification
Below funding requested (underspending)	Depends, to define per case
Above total funding requested (overspending)	NOT PERMITTED

3.5 Risk management

Since the failure risk probability of innovation projects is relevant and eWAVE has very ambitious goals, risk factors in the work plan will be analysed on a regular basis. T1.3, led by SYRION and supported by all WP leaders, will implement the risk management framework. The approach is based on continuous risk assessment, proactive monitoring, and strategic mitigation to ensure project objectives are met effectively.

Key aspects of this strategy include:

- Ongoing risk analysis in collaboration with all partners, ensuring early identification of potential risks.
- Systematic monitoring of requirements within T2.3 to detect deviations and emerging challenges.

- A structured “Avoidance and Mitigation Plan,” leveraging risks identified during the proposal phase to proactively adjust objectives and reduce the likelihood of risk manifestation.
- Close coordination between WP Leaders and Scientific Management to analyze risks’ potential impact on project outcomes and take corrective measures.

The WP leaders have the responsibility to manage the risks within their own WP and inform the project coordinator and EB regarding the risk status. Thanks to the highly experienced members in eWAVE, potential occurring risks will be efficiently managed and solved.

Table 4: List of critical risks identified so far

Critical risks & risk management plan			
Risk no.	Description	WP	Proposed mitigation measure
1	Not in-time availability of HW components can delay the WP3-WP5 demonstrators and the implementation/integration into the demonstrator vessel in WP6 and the corresponding evaluation.	3, 4, 5, 6	Continuous risk management, identification of procurement alternatives as soon as the requirements are defined.
2	Higher than expected costs/efforts to realise safety procedures getting required approvals for safe operation of the BS onboard the vessel.	3, 4, 6	All partners to involve the Class Society partner from the very beginning of their work to get a clear view on safety measures and its costs. This will be continuously tracked by T1.3 and T1.1 to identify in time mitigation measures and realise them.
3	Unavailability of demonstrator vessel in time for testing.	6	An alternative vessel accessible to DLR will be rented to test the BS under real-world operation.
4	System or components damaged during testing, transportation, or installation.	3, 6	Handling of components company experts and experienced key personal available for transport, installation, and testing; on system-level the testing will planned with minimized designs decreasing the probability for damages.
5	Acceptability of technologies in terms of safety, legal, etc. limits project progress.	8	Progress will be ensured by risk assessments, exploitation planning, standardisation / certification activities and the experience of the industrial partners.
6	Higher costs of research vessel operation due to inflation and other economic changes.	6	Greater emphasis will be placed on laboratory testing, and the number of testing days on the vessel will be modified accordingly with a prioritized test plan.
7	Overall delays and deviations from the time plan	1	The coordinator and the WP leaders will monitor the tasks' progress periodically and ensure the project is on track. Delays will be detected early and will be addressed with the consortium partners.
8	Deviations in the planned budget	1	Periodic budget monitoring to ensure early detection; re-assessment of priorities for budgets/ resources if needed.

4 Project monitoring & reporting

4.1 Progress monitoring

As already mentioned, WP leaders report to the coordinator every month in the EB meetings specific issues, progress, contents related, formal, financial, reporting or legal issues to be addressed at the strategic project level. Therefore, EB responsibilities concerning progress monitoring are to

- Control whether project tasks are fulfilled and on time according to the contracted work programme;
- Evaluate the progress of the tasks, project deliverables, milestones and the performance of partners and subcontractors within the project respectfully and take corrective actions if necessary; and
- Decide on project priorities and discuss necessary project changes if needed.

An overview of the progress towards the objectives of the action, including results, milestones and deliverables will be documented via periodic technical reports. The monthly WP-Leaders meeting is documented in the MoM and immediately after each meeting, available to each partner on the eWAVE Sharepoint.

4.2 Project and Financial Reporting

The Grant Agreement [1] foresees 3 periods. As so, there will be 3 formal reports to the EC, scheduled as follows:

1. M1-M18: 1st Periodic Report due in July 2026;
2. M19-M36: 2nd Periodic Report due in January 2028;
3. M37-M48: Final Periodic Report due in January 2029.

Periodic reports include technical and financial parts. The technical part includes an overview of the action implementation. It must be prepared using the template available in the Portal Periodic Reporting tool. The financial part of the periodic report includes:

- the financial statements (individual and consolidated; for all beneficiaries/affiliated entities)
- the explanation of the use of resources (or detailed cost reporting table, if required)

4.2.1 Progress/Technical Reporting

The technical and progress evaluation of the project is done through Deliverables and Periodic progress reports submitted to the EC.

Project progress reports are comprised of the reports of the work performed in each period of the individual work packages, as well as a coordination, administrative and dissemination report for the project as a whole. The Periodic Report does not need to include detailed technical information, which should be already reported in the respective deliverables.

The report needs to address the expected work and outcomes as described in Annex 1 of the GA (Description of Action – DoA). Any deviations from the original “promises” must be stated in the report and must be well justified reasonably.

All partners are responsible for adequately reporting on their particular tasks and responsibilities, while the WP leaders are responsible for the compilation, review and

presentation of their respective WP report parts. Ultimately, the coordinator is responsible for the final review, approval and submission to the EC.

4.2.2 Financial Reporting

In order to submit financial reports to the EC, the project coordinator will be responsible to settle and track any financial project issues in due time.

The financial part of the report includes the following parts:

- Financial Statements

All partners, including linked third parties, are required to submit a financial statement in each reporting period. The financial statement provides a summary of the actual eligible costs of the partner for the project in the period of reference. An Excel template for collecting the financial information will be provided by i2m.

The main costs to be declared are [2]:

1. Personnel costs (calculated as “person-months x monthly rate” or “person-days x daily rate”);
2. Costs of subcontracting
3. Purchase costs:
 - a. Travel and subsistence costs;
 - b. Equipment Depreciation;
 - c. Other goods, works and services
4. Other cost categories
 - a. Internally invoiced goods and services.

Any indirect costs are excluded from the above calculations. The indirect cost rate is added separately as a fixed percentage: $0,25 \times (\text{Personnel} + \text{Purchase costs})$.

- *Explanation of the use of resources (person-months) per WP*
- Certificates on the financial statements (audits) [3]

A CFS is obligatory for all beneficiaries (and third parties) who request a contribution reaching or exceeding the threshold of 430 000.00 € as reimbursement (EC contribution) calculated for the duration of the action up to the reporting period in reference.

CFS may be issued by any qualified auditor in Europe and in accordance with their internal financial regulations and procedures. The coordinator must submit the CFS together with the final report.

The certificates must be drawn up using the template published on the Portal, cover the costs declared on the basis of actual costs and unit costs calculated according to the beneficiaries' usual accounting practices, and fulfil the following conditions:

- a. Be provided by a qualified approved external auditor who is independent and complies with Directive 2006/43/EC18 (or for public bodies: by a competent independent public officer)
- b. The verification must be carried out according to the highest professional standards to ensure that the financial statements comply with the provisions under the Agreement and that the costs declared are eligible.

If a beneficiary does not submit a certificate on the financial statements (CFS) or the certificate is rejected, the accepted EU contribution to costs will be capped to reflect the CFS threshold.

NB. *Beyond the “de facto” requirement to submit a CFS according to the predefined threshold, the EC reserves the right to request a financial audit up to 5 years after the project completion. It is therefore **recommended** that all partners maintain a level of bookkeeping appropriate to pass an audit process even if not pre-required to submit a CFS. Please see information provided below.*

4.3 Financial rules and bookkeeping practices

4.3.1 Personnel costs

The beneficiaries must at least until the time-limit set out in the Data Sheet (see Point 6) 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).

In addition, the beneficiaries must for the same period keep the following to justify the amounts declared [4]:

- a) for actual costs: adequate records and supporting documents to prove the costs declared (such as contracts, subcontracts, invoices and accounting records); in addition, the beneficiaries' usual accounting and internal control procedures must enable direct reconciliation between the amounts declared, the amounts recorded in their accounts and the amounts stated in the supporting documents
- b) for flat-rate costs and contributions (if any): adequate records and supporting documents to prove the eligibility of the costs or contributions to which the flat-rate is applied
- c) for the following simplified costs and contributions: the beneficiaries do not need to keep specific records on the actual costs incurred, but must keep:
 - I. for unit costs and contributions (if any): adequate records and supporting documents to prove the number of units declared
 - II. for lump sum costs and contributions (if any): adequate records and supporting documents to prove proper implementation of the work as described in Annex 1
 - III. for financing not linked to costs (if any): adequate records and supporting documents to prove the achievement of the results or the fulfilment of the conditions as described in Annex 1
- d) for unit, flat-rate and lump sum costs and contributions according to usual cost accounting practices (if any): the beneficiaries must keep any adequate records and supporting documents to prove that their cost accounting practices have been applied in a consistent manner, based on objective criteria, regardless of the source of funding, and that they comply with the eligibility conditions set out in Articles 6.1 and 6.2.

Calculation of a person's rate:

The daily rate can be calculated as follows, for a full-time employee:

$$\text{daily rate} = \text{annual personnel costs for the person} / 215$$

4.3.2 Costs for travel and subsistence

Purchases for travel, accommodation and subsistence must be calculated as follows:

- Travel: based on the costs actually incurred and in line with the beneficiary's usual practices on travel

- Accommodation: based on the costs actually incurred and in line with the beneficiary's usual practices on travel
- Subsistence: based on the costs actually incurred and in line with the beneficiary's usual practices on travel.

Good practices for Travel costs:

- Keep all invoices, and also as far as possible all tickets/boarding passes;
- **Evidence** must be provided that the trip was “necessary” for the project and has made an active contribution to the project. Each trip should be separately documented (all costs grouped together per trip). Also indicate clearly which persons travelled, and supporting evidence that the trip/event actually took place (e.g. presentation, meeting minutes, photos).

4.3.3 Costs for equipment

Purchases of equipment, infrastructure or other assets used for the action must be declared as depreciation costs, calculated on the basis of the costs actually incurred and written off in accordance with international accounting standards and the beneficiary's usual accounting practices. Only the portion of the costs that corresponds to the rate of actual use for the action during the action duration can be taken into account. Costs for renting or leasing equipment, infrastructure or other assets are also eligible, if they do not exceed the depreciation costs of similar equipment, infrastructure or assets and do not include any financing fees.

Good practices for Equipment costs:

- Keep the initial purchase invoice (proof of total value);
- As appropriate, use a time-keeping method for calculating the actual time used in the project. e.g. for a lab equipment that might be used a few hours each day and shared among many projects;
- Follow your usual accounting practices.

4.3.4 Costs for other goods, works and services

Purchases of other goods, works and services must be calculated on the basis of the costs actually incurred. Such goods, works and services include, for instance, consumables and supplies, promotion, dissemination, protection of results, translations, publications, certificates and financial guarantees, if required under the Agreement.

Subcontracting costs for the action (including related duties, taxes and charges, such as non-deductible or non-refundable value added tax (VAT)) are eligible, if they are calculated on the basis of the costs actually incurred, fulfill the general eligibility conditions and are awarded using the beneficiary's usual purchasing practices — provided these ensure subcontracts with best value for money (or if appropriate the lowest price) and that there is no conflict of interests (see Article 12 of the Grant Agreement). Beneficiaries that are ‘contracting authorities/entities’ within the meaning of the EU Directives on public procurement must also comply with the applicable national law on public procurement. Subcontracting may cover only a limited part of the action.

Good practices for Subcontracting and OGS costs.

- Keep contracts and/or purchase orders, where the project name is indicated
- Keep invoices, clearly referring to the project and relevant
- Use a separate accounting code number for the project, for the bookkeeping of such costs

- Make sure you comply with your national procurement rules, e.g. request at least 3 offers (quotes) for high costs.
 - The criteria used to select the best offer should be clear and transparent, and follow “best value for money” principle and/or lowest price.
 - This is especially true to “Subcontracting costs” but it can also apply to major cost items of “Other goods and services”
 - There can be only one offer if it is well justified (e.g. sole eligible supplier)

4.3.5 Ineligible costs

The following costs or contributions are ineligible:

- Costs or contributions that do not comply with the conditions set out in the Article 6.1 and 6.2 of the Grant Agreement, in particular:
 - costs related to return on capital and dividends paid by a beneficiary
 - debt and debt service charges
 - provisions for future losses or debts
 - interest owed
 - currency exchange losses
 - bank costs charged by the beneficiary’s bank for transfers from the granting authority
 - excessive or reckless expenditure
 - deductible or refundable VAT (including VAT paid by public bodies acting as public authority)
 - costs incurred or contributions for activities implemented during grant agreement suspension (see Article 31 of the Grant Agreement)
- Costs or contributions declared under other EU grants (or grants awarded by an EU Member State, non-EU country or other body implementing the EU budget), except for the following cases:
 - if the action grant is combined with an operating grant running during the same period and the beneficiary can demonstrate that the operating grant does not cover any (direct or indirect) costs of the action grant
- Costs or contributions for staff of a national (or regional/local) administration, for activities that are part of the administration’s normal activities (i.e. not undertaken only because of the grant)
- Costs or contributions (especially travel and subsistence) for staff or representatives of EU institutions, bodies or agencies
- other:
 - costs or contributions declared specifically ineligible in the call conditions.

5 References

- [1] GA, Data Sheet 4.2
- [2] GA, Art.6.2.A-D, p.19-22
- [3] GA, Data Sheet 4.3; Art.24.2
- [4] GA, Art. 20.1

Abbreviations and Definitions

Term	Definition
EB	Executive Board
GA	General Assembly
CA	Consortium Agreement
DoW	Description of Work
EC	European Commission
PO	Project Officer
WP	Work Package
IPR	Intellectual Property Rights
MoM	Minutes of Meeting

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