

FINANCIAL QUESTIONNAIRE

Program Project N°

Name of Organisation:.....

Role:.....

Funding option 50% 100% National
(delete as necessary) currency:.....

I. TABLE 1 Hourly labour rates in National Currency

ACTUAL BUDGETED (delete as necessary)

Financial year to which the information relates (day-month-year):

19 to 19

Categories ^{1 2} (NAME)		
ANNUAL PRODUCTIVE HOURS (1) calendar days per year minus weekends (2) working hours per day (3) annual working hours: (1)x(2)=	
deduction for: (4) annual holidays (5) statutory holidays (6) others (specify and justify in detail)	
Total annual productive hours: (3)-(4+5+6) =	(A)
ANNUAL GROSS SALARY EMPLOYER'S SOCIAL CHARGES: - statutory - others	
TOTAL SALARY AND SOCIAL CHARGES	(B)
HOURLY LABOUR RATE (B)/(A)	(C)

¹ If your personnel are classified in more than one category, please ensure that the requested information is provided for *each category*. This note applies throughout the Questionnaire. Average salaries may be used when these reflect fairly the cost of the technical personnel working on the project.

² Persons directly performing the work in Annex I of the contract (for support personnel see table of overheads, Table 2. Specify the name or title of the category of technical/scientific persons (e.g. engineer, scientist, project leader, etc.).

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HOURLY OVERHEADS ³ (brought forward from Table 2)	(D)
TOTAL OVERHEADS (INTERNAL RESEARCH) (if applied) :D +(C*10%)	(E)

NOTE: Labour rates approved by national or international agencies for similar R&D activities are not necessarily eligible for use in this case. See note on page 3, paragraph 6 of the guidelines.

³ For those Universities and Research Institutes choosing the 100% option, lines D and E is to be ignored.

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II. TABLE 2 Overheads per billable hour

(Not applicable to 100% marginal costs option)

N.B.: Only costs necessary for the work in the contract (Annex I) should be taken into account. All unrelated costs must be excluded.

Amounts in national currency ¹

Type ²	A Annual Cost	B No. of ³ Productive Persons	C Total ⁴ Annual Billable Hours	A÷B÷C Rate per Hour
Buildings (occupation, costs, etc.)				
Phone, fax, post				
Translation				
Training				
General equipment depreciation ^{5 +6}				
Energy, fuel				
Transport				
General Materials & Consumables ⁷				
Computing ⁷				
General consultancies				
Salaries and associated charges for administrative support ⁵⁺⁸				
Other (please describe and justify by type of expense and individual amounts)				
TOTALS: *insert in Table 1 at Point (D)				

¹ The above table is specifically designed for those companies using the headcount method to distribute overhead costs. However, other methods of distribution (such as the percentage method) may also be used, provided that adequate details of the method of calculation are given in an annex to this document and that the overheads charged to the project represent a fair proportion of the costs incurred.

² The items here are indicative. You may choose a different and more detailed grouping if appropriate, provided that the content of each item or heading is mentioned in a clear and unambiguous way

³ This should agree with Table 3.

⁴ This should agree with Table 1 (A).

⁵ For these cost types, explain and justify how the costs are computed and provide details of generic items that are included; use appendices as necessary.

⁶ Please specify type of equipment, anticipated economic life-span and depreciation rate (use a separate sheet as necessary).

⁷ Consumables and Computing costs may be included in the overheads if they are not charged directly and it is the normal practise to include them.

⁸ E.g. typing, general management, office supplies.

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III. For All Organisations (Not applicable to 100% marginal costs option)

The accounting practices of your organisation may mean that an overhead element is recovered on any or all of the direct costs. If this is the case, please say so here and explain your procedure.

You must ensure that this does not results in a double charge by recovering the overheads through the loaded hourly labour rate as well (see Table 2).

Types of cost items that have been charged directly on a project basis or that are not related to this project, in accordance with the contract, must not be included in the overheads. Should the same type of items be charged either on a direct basis or through the overheads (depending on particular circumstances), please explain your policy, in detail. In any case, no double charging must occur.

IV. TABLE 3 Analysis of Personnel Structure (equivalent person/year)

Employees working in:	For the R&D Department	For the whole organisation including R&D Dept.
1. Production		
2. Selling		
3. Research		
4. Teaching		
5. Total Productive Staff		
6. Administration & Support Staff*		
Total Employees (5+6)		

* Please note that only "Administration and Support personnel" should not bear overheads. All the other personnel (working in production, selling, research and teaching, etc.) should be considered as productive.

V. Description of Main Accounting Principles (not applicable to 100% marginal costs option)

5.1 Give a brief description on a separate sheet of your cost-accounting system (e.g. project costing, job costing, standard costing, etc.).

The description need not enter into details but should be enough to give us a clear idea of how the different elements of costs recorded in the financial accounts are allocated to R&D activities, how they are recorded and at what level (by location, department, division, etc.) and also how they are finally identified as being allocable to a particular project or activity.

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5.2 Describe on a separate sheet the main principles applied in allocating and apportioning overheads.

The description should identify how overhead costs recorded in the financial accounts are allocated between different company activities, the major principles adopted for allocating overheads from different levels within the organisation to levels where the research activity takes place, and the methods and principles adopted for the apportionment of these overheads between separate activities.

VI. Please indicate the name and full references of the person(s) to contact for further details about this submission.

Name: _____

Function/Title: _____

Address: _____

Phone number: _____

Fax number: _____

TO BE SIGNED BY THE FINANCIAL CONTROLLER OR BY A PERSON WITH EQUIVALENT RESPONSIBILITIES AND AUTHORITY

I, the undersigned, certify that the information contained in this Questionnaire is correct, that forecasts are based on the best and fairest assumptions currently available, and that the information supplied complies with the contractual conditions as mentioned in "Part C - Financial Management" of the Annex II General Conditions of the RTD contract with the Commission.

I further confirm that the general principles and guidelines attached to these forms have been and shall be met.

(Should this not be the case, please indicate in the box the paragraph number(s) concerned, and use a separate sheet to provide a full justification for any deviations and their basis and quantify the impact.)

Name of Financial Director/Controller/Bursar: _____

Function: _____

Date: _____

Signature: _____

<p>PLEASE ENCLOSE A CERTIFIED COPY OF YOUR LATEST FINANCIAL STATEMENTS (which includes the profit/loss and balance sheets)</p>
<p>NOTE: SUBMISSIONS NOT PROPERLY COMPLETED OR NOT SIGNED WILL CAUSE DELAYS IN PROCESSING YOUR COST STATEMENTS</p>