**REPORT ON THE USE OF RESOURCES**

**Name of Beneficiary or Third Party:**

**Grant Reference:**

**Grant Title:**

**Period concerned (tick as appropriate) and indicate the actual dates:**

|  |  |  |
| --- | --- | --- |
| **Interim Period** |  | **(period 1, 2, 3 etc)** |
| **Final** |  |   |

As per Article II.5 of the General Conditions, this report provides information supporting the financial statement (Annex III, Form A) of the above mentioned grant. **All resources used have to be reported; not only those related to the percentage to be financed by F4E.** One report must be submitted per beneficiary/third party. Please provide information and corresponding detail that allows F4E to understand the resources used, i.e., exactly how final figures are calculated. Where a section does not apply (for example, there are no subcontracting costs), please indicate “not applicable”.

**When addressing co-financed RTD and Demonstration activities, please note that the information on this report has not only to refer to F4E financial contribution but to the total cost of the project activity.**

For each cost and type of activity, please explain differences in detail between declared eligible costs on Form A and estimated eligible costs in the grant agreement (beneficiaries’ proposal).

***For further reference on eligibility of costs types please refer to the “Reimbursement Guidelines for Fusion for Energy (F4E) Grants.***

**SECTION 1: Personnel costs**

For each type of activity and for each level or category of personnel that was deployed, please provide a breakdown of personnel effort using PPY (person per year), number of man-hours or equivalent.  Indicate whether the personnel costs are actual or average[[1]](https://idm.f4e.europa.eu/?uid=24UTSF&version=v1.2&action=get_html" \l "_ftn1" \o ").  If personnel effort per sub-task is available, the breakdown should be provided for each sub-task. In addition, please explain deviations from the originally agreed indicative budget (if any).

a.       RTD

b.       Demonstration

c.       Management

d.       Other specific activities

**SECTION 2: Subcontracting**

Please provide a breakdown of subcontractor(s) indicating name(s), main task(s) performed and value(s) per activity (RTD, demonstration, other specific, and management).  Please confirm that subcontracts were awarded in accordance with applicable procurement policy/legislation as defined by article II.8 (if applicable). In addition, please explain deviations from the originally agreed indicative budget (if any).

a.       RTD

b.       Demonstration

c.       Management

d.       Other specific activities

**SECTION 3: Other direct costs**

Please provide a simple breakdown of grouped items (e.g. depreciation of equipment, travel costs, consumables, laboratory supplies, etc.) comprising other direct costs per type of activity (RTD, demonstration, other specific, management).  In addition, please explain deviations from the originally agreed indicative budget (if any).

a.       RTD

b.       Demonstration

c.       Management

d.       Other specific activities

**SECTION 4: Indirect costs**

Indirect costs are eligible costs not directly attributed to the action but nonetheless identified in the accounting system as being incurred in direct relationship with eligible direct costs attributed to the action (Art. II.14). Please provide a brief description on how the indirect costs are applied if different from the one foreseen in the grant agreement and how the percentage is calculated according to your accounting system. In addition, please explain deviations from the originally agreed indicative budget (if any).

a.       RTD

b.       Demonstration

c.       Management

d.       Other specific activities

**SECTION 5:  Generated Incomes**

The beneficiary/Third party (in accordance with article 10 of the specific conditions) shall declare any income generated through the implementation of the action (if any). If so, please list them:

The coordinator shall declare any interests generated from the payment of the pre-financing (if any). If so, please declare the amount of the interests generated.

[[1]](https://idm.f4e.europa.eu/?uid=24UTSF&version=v1.2&action=get_html" \l "_ftnref1" \o ") As per Art. II.13 of the Grant Agreement (GA), beneficiaries shall provide a certificate of methodology (COM), if average personnel costs are claimed.  For the COM, please follow the guidelines given in Form C (Annex IV of GA).