

[Process description and steps](#)
[Declaring the costs for the old and the new beneficiary](#)

The [general concepts](#) of the Grant Management Services system also apply to the reporting process. Also the reporting process follows the same principles and steps as the general reporting process - for a detailed description of the process, please click [here](#).

⚠ Please note that, **for MSCA-IF**, even if the periodic reporting process is made available, **the reporting for a beneficiary which underwent Universal Takeover is not supported if the new beneficiary is in a different country than the old one**. In this case, please contact the Helpdesk to have your case assessed and treated accordingly.

⚠ In the [Gender](#) questionnaire, any male/female staff numbers have been declared for the old beneficiary, those numbers will be transferred to the new one automatically as following:

- if the new beneficiary is also new to the Consortium, the Gender data of the old beneficiary will be copied to the new one;
- if the new beneficiary was in the Consortium before the Universal Takeover, its updated Gender data will be the sum of its pre-existing beneficiary data and the data of the old beneficiary

Please note that in case of Universal Takeover of a beneficiary:

1. There will be **no Termination Report** for the terminated beneficiary
2. When the **Periodic Report** that follows the universal takeover is opened, the new beneficiary will have access to two Financial Statements:
 - a Financial Statement for the old beneficiary
 - a Financial Statement for the new beneficiary (**before 20.03.2017 (SyGMA 7.2)**: only if the new beneficiary has been active during the Reporting Period)

The new beneficiary can choose to:

Declare **all the incurred costs** for both the old and the new beneficiary **in the new beneficiary's Financial Statement**

OR

Declare **separately the costs for each of the beneficiaries**, that is:

- the costs incurred by the new beneficiary in the new beneficiary's Financial Statement
- the costs incurred by the old beneficiary in the old beneficiary's Financial Statement

