



# **Networking day for project promoters**

**Calls for proposals VP/2016/001, VP/2016/002  
and VP/2016/004**

**Administrative and Financial Management of  
Commission funded Projects**

**Ludo Sellekaerts  
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# Information sources

See Financial Guidelines for Applicants and Grant Agreement for details on financial conditions (eligibility of costs, obligations of beneficiaries, pre-financing payment procedures, procurement procedures, reporting, etc.)

# Ownership and publicity

*The beneficiary owns the results of the operation (General conditions Art. II.8) but must specify in any communication, publication, conference or seminar:*

- "With financial support from the European Union"

## Second Pre-financing payment

- *Indicative Duration of projects was 24 months*
- *If action less than 12 months : no 2<sup>nd</sup> pre-financing*
- *If action between 12 and 24 months: 2nd pre-financing of 40%*
- *On written request by the beneficiary and after financial and operational evaluation of the progress of the project*

## Second Pre-financing payment (2)

- *Progress report on the action's implementation*
- *Intermediate statement of the eligible costs actually incurred (SWIM). 70% at least of first pre-financing*
- *Highly recommended to identify potential problems or need for amendment*

# Progress report

*In hard copy in two copies and in the language specified in Article I.4.7 of your grant agreement*

- *To demonstrate to what extent you have implemented your work programme, incl. any changes*
- *How you implemented the tasks, what progress you have made*
- *What successes/weaknesses you can already report*



# Amendments to the agreement

- *Must be done in writing*
- *Are allowed insofar as they do not **substantially** modify the **implementation, objectives and results** of the project (as agreed in Annex I of the agreement) (e.g. timetable, change of location of meetings, outputs, etc.)*
- *Request for modifications must be submitted at the latest **one month** before the closing date of the action*
- *Via SWIM*

## Amendments to the agreement (2)

- *Via SWIM*
- *Impact on initial budget?*
- *Compulsory for:*
  - **Change of legal entity (name, address...)**
  - **Change of bank account**
  - **Change of legal representative**
  - **Extension of duration**
  - **Change in workprogramme/budget (new activities)**

# Award of implementing contract

- *Procure goods, works or services*
- *General principles:*
  - *Best value for money or lowest price, no conflicts of interests*
  - *Ensure that Commission, ECA and OLAF can exercise their rights under article II.27 also towards beneficiary's contractors*
  - *If not compliant, costs may be considered ineligible*

# Subcontracting

- *Project partners may not be sub-contractors*
- *Approved by Commission*
- *General principles:*
  - *Not core tasks of action*
  - *Justified and necessary for implementation action*
  - *Best value for money*
  - *Transparency*
  - *Equal treatment*
  - *Absence of conflict of interest*

## Subcontracting (2)

- *General principles (2):*
  - *Ensure that Commission, ECA and OLAF can exercise their rights under article II.27 also towards beneficiary's contractors*
  - *If not compliant, costs may be considered ineligible*

# Payment of the balance

*The final reports must be sent by the end of the period of performance and at the latest within **60 days** following the closing date of the action:*

- *Final implementation report (SWIM)*
- *Final financial statement (SWIM)*
- *Signed and dated by legal representative*

# Final implementation report

- *The final report is annex V to the grant agreement (SWIM)*
- *Printed version (2 copies)*
- *Include the final outputs, such as conference reports, minutes, distributed material (leaflets), etc...*

# Final financial statement

- *All the costs incurred*
- *All income*
- *To be encoded in SWIM*



# Financial provisions

To be eligible costs must be:

- *incurred during the duration of the action*
- *indicated in the estimated overall budget of the action*
- *necessary for the implementation of the action*
- *identifiable and verifiable = real costs (except daily allowance)*
- *reasonable and justified (sound financial management)*

# Checks and audits

## WHEN

- *During the whole implementing period and during the five years period from the date of final payment*

## WHO

- *The Commission and all external audit firms mandated by the Commission*
- *OLAF*
- *The Court of Auditors*

# Checks and audits (2)

## WHERE

- *At the lead applicant's premises. Exceptionally, at the co-beneficiary's premises*

## WHAT

- *Implementation of the action*
- *Conditions of the agreement*
- *Use of the grant*

# The beneficiary must keep:

- *Original accounting and tax records for payments made by the beneficiary*
- *Copies of accounting records for payments made by a partner*

# Supporting documents

- *Should be available if so requested by the Commission*
  - *Staff costs: methodology used for calculation of daily staff costs, salary slips and timesheets*
  - *Travel: copy of ticket and boarding pass*
  - *Goods: invoices and proof of payment*
  - *Services of experts/consultants: contract, invoice, proof of payment*

# Miscellaneous questions

- *Timesheets: recommended to adopt single timesheet, no fixed format*
- *VAT is eligible if it is not deductible (except for VAT paid by MS acting as public authorities)*

# Contact points

- *Please inform your contact point:*
  - *of events you hold*
  - *of any proposed changes in the work programme (as above)*
  - *if you want to invite an EU official as speaker (2 months' notice required)*

## Contact points (2)

- *Always quote your VS reference (see grant agreement)*
- *Contact your reference person in the unit*
- *Email to functional mailboxes (see call for proposals)*
  - [EMPL-VP-SOCIAL-DIALOGUE@ec.europa.eu](mailto:EMPL-VP-SOCIAL-DIALOGUE@ec.europa.eu)
  - [EMPL-VP-INFO-TRAINING@ec.europa.eu](mailto:EMPL-VP-INFO-TRAINING@ec.europa.eu)
  - [EMPL-VP-INDUSTRIAL-RELATIONS@ec.europa.eu](mailto:EMPL-VP-INDUSTRIAL-RELATIONS@ec.europa.eu)



## Contact points (3)

- *For any correspondence, a single address:*

*European Commission  
DG EMPL/A2*

*B-1049 Brussels  
Belgium*

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***Questions ?***