

Questions raised at networking day for project promoters on 27/04/2017

1. If we can't provide copies of boarding passes (sometimes they do not exist anymore if electronic) can we provide other evidence?

A: Yes you can provide for example copies of reservation (flight schedule, traveller's name and price are mentioned on it).

2. We understand the 10% transfer limit rule between headings does no longer apply for new grant agreements. Is it then ok to use budget initially foreseen for interpretation for increasing the number of participants to a scheduled meeting/conference?

A: Yes but inform the Commission beforehand as it represents a modification in the work programme. Please note that the 10% rule still applies for grant agreements signed before 2016.

3. Do we have to provide timesheets filled in manually or can we fill them in electronically and have them signed afterwards?

A: Yes you can prepare them electronically, print them and have them signed.

4. Do we have to include catering (coffee breaks and lunches) in heading 2 under DSA or under heading 3 in other services as most of the time rooms and catering are on the same hotel invoice?

A: As mentioned in the financial guidelines for applicants (page 12) catering expenses have to be recorded under heading 3 of the budget form as "other services". DSA are used when no catering is provided by the organisation. If catering is provided, DSA have to be lowered by a certain % for each meal (15% breakfast, 30% lunch or dinner).

5. VAT. How do we deal with reversed VAT (not mentioned on invoice but to be paid by the beneficiary in his country)?

A: Invoice amount plus VAT to be paid are considered eligible costs (only if not deductible). If requested please provide us with the invoice (adding the VAT amount on it) and with the relevant exemption document.

6. What are the accounting rules in case of no-show?

A: Costs are considered eligible (for ex. low-cost flights) if proper justification is provided

7. Are costs for travel insurances considered eligible?

A: No, these are included in 7% overheads

8. Second pre-financing. What amount will we receive for second pre-financing if we have not used the 70% of the first pre-financing amount?

A: You will receive a second pre-financing at the pro-rata of the used amount of the 1st pre-financing.

9. Is it allowed to use travel agency to book flight tickets for participants, for providing accommodation and catering?

A: Yes this is allowed. Keep in mind, however, that Commission, ECA and OLAF can exercise their rights under article II.27 also towards beneficiary's contractors. This means that, if requested, full access to underlying documents (tender specifications, received offers, contracts travel agency, hotel and travel invoices, reservations...) must be granted. If this is not the case, the costs can be considered ineligible. In practice, the travel agency should receive a fee for its services, while the travel, accommodation and catering services should be considered as reimbursable (real costs).

10. What level of service fee can be considered as acceptable in order to avoid inflation?

A: It is up to the beneficiary to evaluate if the requested fee is acceptable or not. This should not be disproportionate to the requested service.

11. Exchange rates. What rule do we apply when converting costs in other currencies into euro?

A: As mentioned in the grant agreement:

Beneficiaries and affiliated entities with general accounts in a currency other than the euro must convert costs incurred in another currency into euros at the average of the daily exchange rates published in the C series of the Official Journal of the European Union, determined over the corresponding reporting period (available at <http://www.ecb.europa.eu/stats/exchange/eurofxref/html/index.en.html>).

If no daily euro exchange rate is published in the Official Journal of the European Union for the currency in question, conversion must be made at the average of the monthly accounting rates established by the Commission and published on its website (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm), determined over the corresponding reporting period.

12. How should we record the interests gained on bank accounts?

A: You do not have to record them anymore as revenue in the financial statements.

13. How do we deal with reservation made through BnB where the total of participants is not mentioned?

A: If we cannot verify the individual costs for accommodation we cannot consider this as a proof and we will therefore consider these costs ineligible.

14. When can we consider using the car instead of the train for transportation?

A: Please raise us the question when it arises. It will be treated on a case by case basis.