

FINANCIAL MANAGEMENT OF HORIZON 2020 & HORIZON EUROPE PROJECTS

Theoretical and Practical Approach

DAY 1 LEGAL FRAMEWORK, COST ELIGIBILITY & PERSONNEL

The first day, the participants are provided with a solid understanding of the terminology, methods and EU procedures. All the main aspects of the administrative management of the Grant Agreement are also addressed. After the DAY 1, the participants understand the specific legal aspects of the Horizon programme legislative framework, the Grant Agreement, and the general issues of financial management, which could have a significant impact on the implementation of the project.

09 : 00 START OF THE TRAINING

INTRODUCTION AND SHORT TOUR DE TABLE BY PARTICIPANTS

LEGAL FRAMEWORK OF A HORIZON ACTION

20' Coffee Break

- The Grant Agreement and its annexes
- The Consortium Agreement
- The grant: maximum / final / revised
- Consequences of not fulfilling GA obligations

ELIGIBILITY CONDITIONS PER FORM OF COST

- Actual, Unit, Flat Rate, Lump Sum, (NEW) "Financing not linked to costs"
- Direct costs vs. Indirect costs

12 : 30 – 13 : 30 LUNCH

13 : 30

DIRECT COSTS: TYPES OF PERSONNEL COSTS

20' Coffee Break

- Novelties introduced by the Corporate Approach (H2020 vs. HEU):
- Type of personnel
 - Employees
 - Natural Person with a direct contract
 - Seconded personnel, SME Owners & Beneficiaries natural persons
- Calculation of the personnel costs
 - Personnel Cost Calculation in H2020 (hourly rate)
 - Personnel Cost Calculation in Horizon Europe (daily rate)
- Time Recording

17 : 00 END OF TRAINING DAY 1

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DAY 2 ELIGIBILITY OF OTHER DIRECT COSTS & ADMINISTRATION

On the second day you will learn about general and specific eligibility criteria of all types of cost categories, starting from the most relevant “personnel costs” and subcontracting. In the afternoon, we will examine the remaining part of cost categories and will fine-tune its understanding through application of the theoretical knowledge into several practical cases from the field.

09 : 00 START OF THE TRAINING

OTHER DIRECT COSTS:

- The new structure of the Form C (Financial Statement) in HEU
- Eligibility of other costs:
 - Subcontracting
 - Financial support to third parties
 - Travel (& subsistence) costs
 - Equipment
 - Goods and Services
 - Internally invoiced good and services

20' Coffee Break

12 : 30 – 13 : 30 LUNCH

13 : 30

ADMINISTRATIVE MANAGEMENT

- Coordinator's rights and obligations
- Beneficiaries obligations
- The Consortium Agreement
- Deliverables & Reports
- Adjustments to financial reports
- Budget Transfer & Amendments to the GA
- Receipts / Revenues
- Legal aspects (IPR, Conflict of interest, Confidentiality)
- Recruitment and working conditions
- Exchange Rate

20' Coffee Break

CERTIFICATE ON FINANCIAL STATEMENT – CFS

CERTIFICATE ON THE METHODOLOGY OF UNIT COSTS - CoMUC

17 : 00 END OF TRAINING DAY 2

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DAY 3 THE AUDIT PROCEDURES

The third day goes deeply into financial audit management. The participants are provided with the in-depth understanding of the audit procedure and non-common aspects of the audit process. The 3rd day training provides answers how to be more prepared for an EU audit, how to eliminate unexpected situations during an audit. Experiences with EC Audits: how to prepare – format, content, overall principles, possible bottlenecks, which information should or should not be included and in which way.

09 : 00 START OF THE TRAINING

THE DG RTG AUDIT UNIT

- DG RTG
- Internal Factors & Influences
- The Error Rate
- The EC Audit Strategy
- Nature of Audits

20' Coffee Break

AUDIT PROCEDURE, FINDINGS & CONTESTATION (I)

- The Traditional II° level audit phases:
 - Initiation: how auditees are selected
 - Planning: Audit Input File
 - Preparation: Audit Risk analysis, Letter of Announcement and its 3 annexes
 - Examination: what happens during the visit on the spot, how to get prepared & handle it
 - Conclusion: Draft Audit Report (DAR), observation to the DAR, Final Audit Report (FAR)

12 : 30 – 13 : 30 LUNCH

13 : 30

AUDIT PROCEDURE, FINDINGS & CONTESTATION (II)

- The new System and Procedures Audit (SPA) & cross-reliance
- Audit “findings”: nature and seriousness, consequences of adjustments
- Contestation & Challenging the Audit Findings: EC level, Ombudsman, Court of Justice
- H2020 Indicative Audit Programme

20' Coffee Break

THE AUDIT IN THE EXPERIENCE

- Most common errors
- Audit Report Review.

DISCUSSIONS: QUESTIONS & ANSWERS

17 : 00 END OF TRAINING DAY 3