

FINANCIAL MANAGEMENT OF HORIZON 2020 & HORIZON EUROPE PROJECTS

ONLINE TRAINING

Theoretical and Practical Approach v1.5

powered by **zoom**

DAY 1 LEGAL FRAMEWORK and ELIGIBILITY OF COSTS (I)

The first day of the course provides the background information about the legal and administrative environment underpinning EU grants management. Considering the novelties introduced by the “corporate approach” adopted by the EC from 2021, the participants are provided with a solid understanding of the terminology, methods and EU procedures. After the DAY 1, the participants understand the specific obligations arising from the Grant Agreement, which could have a significant impact on the implementation of the project. The afternoon is devoted to short bilateral meetings with the trainer to address specific questions or doubts.

09 : 00 START OF THE TRAINING

09 : 00 – 10 : 45

LEGAL FRAMEWORK OF A HORIZON ACTION

- Main novelties introduced in Horizon Europe (compared with H2020)
- The Grant Agreement and its annexes: H2020 vs. Horizon Europe (corporate approach)
- Different (possible) subjects in the project
- The grant: maximum/ final/ revised
- Consequences of not fulfilling obligations

ELIGIBILITY CONDITIONS PER FORM OF COST

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

10 : 45 – 11 : 00

COFFEE BREAK

11 : 00 – 13 : 00

DIRECT COSTS: TYPES OF PERSONNEL COSTS

- Type of personnel
 - Employees
 - Natural Person with a direct contract
 - Seconded personnel, SME Owners, Beneficiaries natural persons
 - Volunteers
- Calculation of the personnel costs
 - Personnel Cost Calculation in H2020 (hourly rate)
 - Personnel Cost Calculation in Horizon Europe (daily rate)
- Time Recording

Lunch Break

13 : 00 – 14 : 00

Afternoon Session

14 : 00 – 17 : 00

Face2Face individual meetings with the trainer to address specific needs of trainees.

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DAY 2 ELIGIBILITY OF COSTS (II) & ADMINISTRATIVE MNGT

On the second day you will learn about general and specific eligibility criteria of all types of cost categories, starting from the most relevant i.e. personnel costs and subcontracting. In the afternoon, we will examine the remaining cost categories and will fine-tune its understanding through application of the theoretical knowledge into several practical cases from the field. The afternoon is devoted to short bilateral meetings with the trainer to address specific questions or doubts.

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09 : 00 – 10 : 45

OTHER DIRECT COSTS:

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

10 : 45 – 11 : 00

COFFEE BREAK

11 : 00 – 13 : 00

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

13 : 00 – 14 : 00

LUNCH

14 : 00 – 17 : 00 Afternoon Session

Up to 20 minutes slots for Face2Face individual meetings with the trainer to address specific needs of trainees.

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DAY 3 THE EC AUDITS

The third day goes deeply into the management of a II° level audit (financial audit), also introducing the new EC Control Strategy based on the new SPA audit. The participants are provided with the in-depth understanding of the audit procedure and non-common aspects of the audit process. The training provides answers how to be more prepared for an EU audit and how to face unexpected situations. Experiences with EC Audits: how to prepare – format, content, overall principles, possible bottlenecks, which information and how should or should not be included. The afternoon is devoted to short bilateral meetings with the trainer to address specific questions or doubts.

09 : 00 START OF THE TRAINING

09 : 00 – 10 : 45

Audits and EC Control Strategy

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

AUDIT PROCEDURE, FINDINGS & CONTESTATION

- The Traditional II° level audit:
 - Initiation: how auditees are selected
 - Planning: Audit Input File

10 : 45 – 11 : 00

COFFEE BREAK

11 : 00 – 13 : 00

- Preparation: Audit Risk analysis, Letter of Announcement and its 3 annexes
- Examination: what happens during the visit on the spot, how to get prepared and how to handle it
- Conclusion: Draft Audit Report (DAR), observation to the DAR, Final Audit Report (FAR)
- 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

13 : 00 – 14 : 00

LUNCH

14 : 00 – 17 : 00

Afternoon Session

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