

AGENDA

FINANCIAL MANAGEMENT OF HORIZON EUROPE PROJECTS

Theoretical and Practical Approach v6.1

DAY 1 LEGAL FRAMEWORK, ELIGIBILITY OF COSTS & OTHER DIRECT COSTS

The first day, the participants are provided with a solid understanding of the terminology, methods and EU procedures. All the main aspects of the Grant Agreement are addressed. you will learn about general and specific eligibility criteria of different types of cost categories, starting from other direct 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.

START OF THE TRAINING

INTRODUCTION AND SHORT TOUR DE TABLE BY PARTICIPANTS

UNDERSTANDING THE BACKGROUND OF EU ENVIRONMENT

- General Overview
- EU Budget
- Introduction to Horizon Europe
- Statistics of Horizon Europe

LEGAL FRAMEWORK H2020 VS HORIZON EUROPE

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

INTRODUCTION TO ELIGIBLE (AND INELIGIBLE) COSTS

- Traditional budget
- Financing not linked to costs – LUMP SUM
- Direct costs vs. Indirect costs

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OTHER DIRECT COSTS

- Possible Stakeholders in a project
  - Affiliated Entities
  - In-Kind Contributors
  - Associated Partners (AP)
- Financial Support to Third Parties (FSTP)
  - Subcontracting
  - Purchase cost
  - Travels
  - Equipment
  - Internal invoicing (goods and services)

END OF TRAINING DAY 1



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DAY 2 PERSONNEL COSTS, ADMINISTRATIVE MANAGEMENT & LEGAL ASPECTS

On the second day you will learn about the most relevant "personnel costs". All the main aspects of administrative management are also addressed. In the afternoon, we will examine the general issues of financial management, which could have a significant impact on the implementation of the project.

START OF THE TRAINING

PERSONNEL COSTS

- Calculating of Personnel costs in Horizon Europe
  - Daily rate calculation (per reporting period, per calendar year, per unit cost)
  - Conversion of hours into days (8 hours, contract, standard)
  - A.2 Natural person not receiving a salary
  - A.3 Seconded personnel
  - A.4 Sme owners and other natural persons
  - A.5 Volunteers

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PERSONNEL COSTS

- Time Recording
- Revenues

ADMINISTRATIVE MANAGEMENT

- Coordinator's rights and obligations
- Beneficiary's obligations
- Consortium Agreement

LEGAL ASPECTS

- IPR's
- Conflict of interest
- Confidentiality & Security
- Budget "Flexibility" (Transfer of budget)
- Amendments
- Exchange rate
- Recruitment of researchers
- Adjustments
- Deliverables & Reporting

END OF TRAINING DAY 2



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DAY 3 THE EC CONTROL STRATEGY AND THE II° LEVEL AUDIT

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.

START OF THE TRAINING

ORIGIN ON THE AUDITS

- DG RI, Internal factors & Influences, Error rate
- Employees from the EU: Internal factors & Influences
- The EC audit strategy
- The selection of auditees

AUDIT PROCEDURE, FINDINGS & CONTESTATION

- Nature of audits
- Phase 1: The preparation

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AUDIT PROCEDURE, FINDINGS & CONTESTATION

- Phase 2: The examination (on-the-spot)
- Phase 3: The report
  - Draft Audit Report
  - Final Audit Report & Letter of Conclusion
- Phase 4: The contestation
  - Within the EC
  - To the other Institutions

THE AUDIT IN THE EXPERIENCE

- Horizon Europe indicative audit programme

DISCUSSIONS: QUESTIONS & ANSWERS

END OF TRAINING DAY 3