



ČVUT

ČESKÉ VYSOKÉ
UČENÍ TECHNICKÉ
V PRAZE

Poznatky ze semináře „Financial Management of EC Projects“ v Miláně, srpen 2016

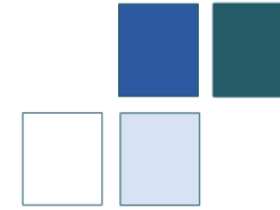
Rektorát, Odbor pro vědeckou a výzkumnou činnost

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- Manager/Chief Officer of SME & profit centers for 11 years
- **Auditor for the European Commission (DG RTD) for 3 years** - audited public and private companies, Universities, SMEs or non profit organisations all over Europe
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- Specialist in financial management of European funds

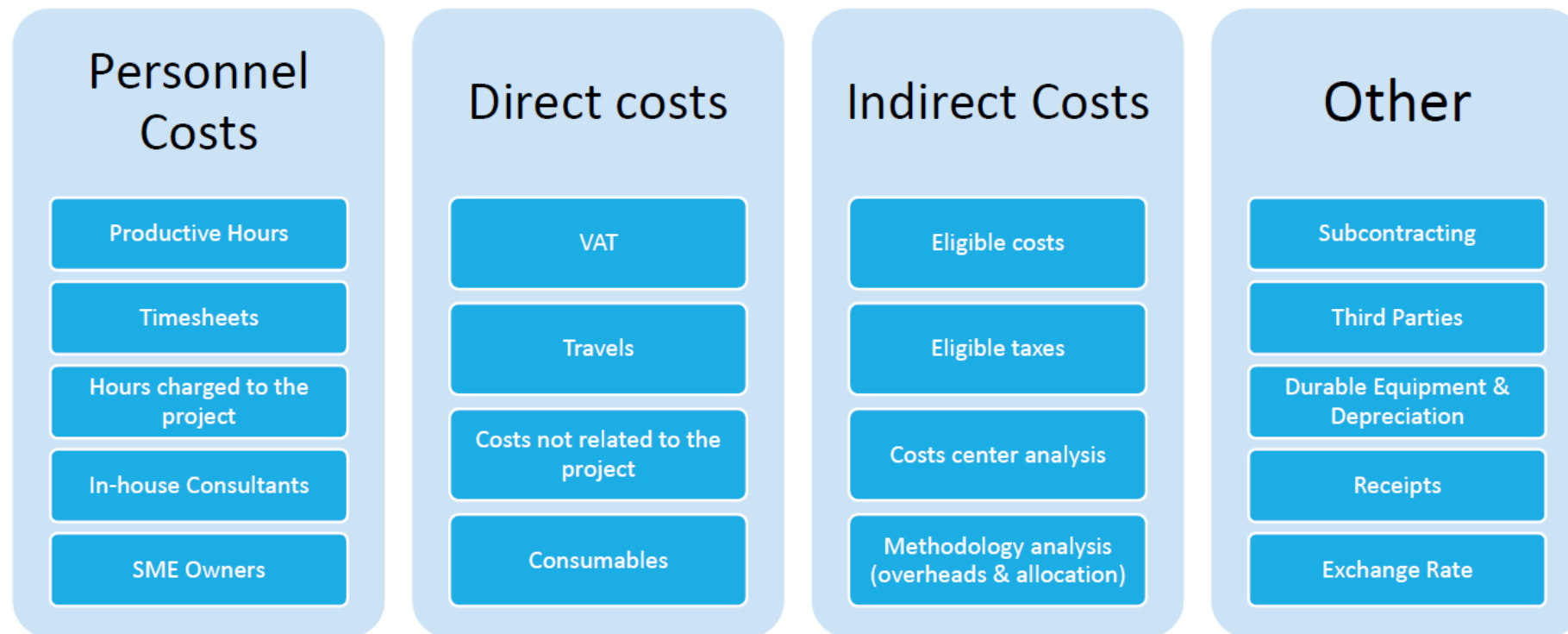
Zdroj: Seminář Financial Management of EC Projects, Miláno, srpen 2016

1/ CONSULTING

EFMC proposes

- To analyse your cost declaration & internal procedures: Timesheets, productive hours and hourly rate calculation, travels, consumables, indirect costs, subcontracts...
- To set up your procedures specifically adapted to your organisation
- During the project life, to answer to any specific financial issues
- Carry out a fake audit to identify your strenghts and weaknesses

Most common financial issues



Personnel costs calculation



Productive hours H2020

- ❖ Fixed number of hours: **1720 Hours**
- ❖ Individual annual productive hours
 - ✓ Necessary to justify the productive hour for each employee
 - ✓ This option cannot be used if you can't determine (contract or labour law) the annual workable hours
- ❖ Standard annual productive hours
 - ✓ Same productive hours for all employees
 - ✓ Usual cost accounting practices
 - ✓ 90% of the standard annual workable hours

AGA – Annotated Model Grant Agreement

Version 2.1.1, 1 July 2016, celkem 699 stran

The 'hourly rate' is one of the following:

- (a) for personnel costs declared as **actual costs**: the hourly rate is the amount calculated as follows:

{actual annual personnel costs (excluding additional remuneration) for the person
divided by
number of annual productive hours}.

The beneficiaries must use the annual personnel costs and the number of annual productive hours for each financial year covered by the reporting period concerned. If a financial year is not closed at the end of the reporting period, the beneficiaries must use the hourly rate of the last closed financial year available.

For the 'number of annual productive hours', the beneficiaries may choose one of the following:

- (i) 'fixed number of hours': 1 720 hours for persons working full time (or corresponding pro-rata for persons not working full time);

- (ii) 'individual annual productive hours': the total number of hours worked by the person in the year for the beneficiary, calculated as follows:

{annual workable hours of the person (according to the employment contract, applicable collective labour agreement or national law)

plus

overtime worked

minus

absences (such as sick leave and special leave)}.

'Annual workable hours' means the period during which the personnel must be working, at the employer's disposal and carrying out his/her activity or duties under the employment contract, applicable collective labour agreement or national working time legislation.

If the contract (or applicable collective labour agreement or national working time legislation) does not allow to determine the annual workable hours, this option cannot be used.

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Step 1 — Calculation of the hourly rate (per person)

According to the GA, the **hourly rate** — for personnel costs declared as **actual costs** — must be calculated as follows:

{actual **annual personnel costs** (excluding additional remuneration) for the person
divided by
number of **annual productive hours**}.

Example (for calculation of hourly rate):

A nuclear researcher working for a public research laboratory (non-profit) worked 1 600 productive hours.

Remuneration components:

a = annual salary: EUR 50 000

b = extra payment for holding a post involving radioactive hazards: EUR 5 000

c = additional remuneration for being Head Scientist in a Project: EUR 2 000

***a** and **b** would be used to calculate the hourly rate. The calculation must exclude any additional remuneration which, if eligible, will have to be calculated separately.*

*Hourly rate for the action = $\{(50\,000 + 5\,000)/1\,600\}$ = **EUR 34***

For the sake of simplicity and in order to avoid calculation errors, the hourly rate must be calculated by **financial year** (i.e. the 12-month period covered by the annual accounts of the entity) and has to be made always on the basis of full financial years.



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Externí audit



CFS

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- ❖ Certificate on the financial statements: Only for final payments when total EU contribution claimed by the beneficiary on the basis of actual costs + unit costs for average personnel \geq EUR 325.000 (excluding e.g. flat rates !)

Poznámka: audit je realizován externím auditorem na náklady příjemce, náklad je uznatelný, auditora vybírá příjemce



Audit Evropské komise

700 auditů / rok; 4 % projektů EK; náhodně 80%; v případě pochybení je průměrná pokuta 6 - 10 %, tj. 50 000– 100 000 Euro.

Audit může identifikovat pochybení, na jehož základě je nutné vrátit až 100 % rozpočtu projektu.

V případě pochybení na úrovni organizace, tj. opakované chyby ve více projektech (např. v 2-5 projektech) – pokuta v % na všechny projekty EK v dané organizaci. Např. v programu HORIZON 2020 – v současné době dotace na ČVUT 12 mil Euro, pokuta 30 % - cca 100 mil Kč!

Audit je realizován auditory EK nebo smluvními auditory na náklady EK, může být kdykoliv během řešení projektu, maximálně 2 roky po poslední platbě.

Internal influences

