



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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Raphael de Vivans



- 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
- Specialist in the crisis & financial management for private companies
- Specialist in financial management of European funds

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

Most common financial issues

Personnel Costs

Productive Hours

Timesheets

Hours charged to the project

In-house Consultants

SME Owners

Direct costs

VAT

Travels

Costs not related to the project

Consumables

Indirect Costs

Eligible costs

Eligible taxes

Costs center analysis

Methodology analysis (overheads & allocation)

Other

Subcontracting

Third Parties

Durable Equipment & Depreciation

Receipts

Exchange Rate

Personnel costs calculation





TIME RECORDING FOR A HORIZON 2020 ACTION – Minimum requirements

| | | | |
|--------------------------------------------|--|----------------------------------------------------------------------|--|
| Title of the action (acronym): | | Grant Agreement No: | |
| Beneficiary's / linked third party's name: | | | |
| Name of the person working on the action: | | Type of personnel <small>(see Art. 6.2.A Grant Agreement)</small> | |

| | Month | [Month / Year] | [Month / Year] | [Month / Year] | [Month / Year] | [Month / Year] | [Month / Year] | ... | Total |
|--------------------------------------------------------------------------------------------------|-------|----------------|----------------|----------------|----------------|----------------|----------------|-----|-------|
| Number of hours | | | | | | | | | |
| Work packages (of Annex 1) to which the person has contributed by the reported hours | | | | | | | | | |
| Date and signature of the person working for the action | | | | | | | | | |
| Name, date and signature of the superior | | | | | | | | | |

http://ec.europa.eu/research/participants/data/ref/h2020/other/legal/templ/templ_time-records_en.pdf
verze z roku 2016



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Monthly Timesheet - summary

2016

| | | | |
|--------------------------|--------------------------------------------|-----------------------------|-----------------------------------|
| Name of Employee | Please insert in Core Information | Funding Authority | European Commission |
| Personal Number | Please insert in Core Information | Project Name | Please insert in Core Information |
| Position | Insert description if yours is not on list | Acronym | Please insert in Core Information |
| Beneficiary Name | CESKE VYSOKE UCENI TECHNICKE V PRAZE | Grant Number | Please insert in Core Information |
| Short Name | CVUT | Programme | HORIZON 2020 |
| Faculty/Institute | Insert description | Internal iFIS Number | Please insert in Core Information |

| 2016 | Workpackage Number (of Annex 1) | | | | | | | Σ hours | Date: | Employee signature: | Date: | Manager Name: | Signature of manager: |
|--------------------------------------------------|---------------------------------|-----|-----|---|---|---|---|----------|-----------|---------------------|-------|---------------|-----------------------|
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | | | | | | |
| 1 | January | WP1 | WP3 | | | | | 0 | | | | | |
| 2 | February | | | | | | | 0 | | | | | |
| 3 | March | | | | | | | 0 | | | | | |
| 4 | April | | | | | | | 0 | | | | | |
| 5 | May | | | | | | | 0 | | | | | |
| 6 | June | | | | | | | 0 | | | | | |
| 7 | July | | | | | | | 0 | | | | | |
| 8 | August | | | | | | | 0 | | | | | |
| 9 | September | | | | | | | 0 | | | | | |
| 10 | October | | | | | | | 0 | | | | | |
| 11 | November | | | | | | | 0 | | | | | |
| 12 | December | | | | | | | 0 | | | | | |
| Σ Productive Hours Related to the PROJECT | | | | | | | | 0 | Comments: | | | | |

Pracovní verze ČVUT k 29.11.2016
Ukázka XLS

AGA – Annotated Model Grant Agreement

Version 2.2, 25 November 2016, celkem 730 stran, příklad: strana 46 productive hours

using the personnel costs and the number of productive hours for each full 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:



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Externí audit



CFS

EFMC

- ❖ 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

