



**TRAINING ATHLETES FOR SPORT EVENTS
MANAGEMENT (TASEM)**

**STEERING COMMITTEE
FINANCIAL & ADMINISTRATIVE ISSUES**

BARCELONA – December 2nd 2017

B·Link
BARCELONA
STRATEGIC PROJECTS

AGENDA

- ✓ Preparation of the **Final Report (NARRATIVE and FINANCIAL)**;
- ✓ **Final payments**;
- ✓ **Calendar and next steps**;



PREPARING THE FINAL REPORT



GENERAL REMARKS

- ✓ Final report is done electronically through the **eReports system**
- ✓ Information is uploaded by the Project Coordinator. However, it is a **collaborative process** with **CONTRIBUTIONS FROM ALL PARTNERS!**
- ✓ **Deadline for submission: 28/02/2018** (2 months after project completion)
- ✓ Combination of **Technical + Financial information**



TECHNICAL PART

IMPLEMENTED ACTIVITIES

1. Summary of project implementation

2. Report of activities

- Objectives and priorities
- Description of the implemented activities
- Quality control during project implementation
- Team involved in the project and their role
- Partnership management
- Impact of the project
- Policy impact of the project
- Dissemination
- Changes in relation to the application
- Good practice project
- Difficulties and recommendations



FINANCIAL PART

FINAL BUDGET

	Contractual	Declared
Personnel	250 254,10	250 254,10
Travel and Subsistence Costs	46 800,00	46 800,00
Equipment	0,00	0,00
Consumables and Supplies	0,00	0,00
Subcontracting	140 265,00	140 265,00
Duties, Taxes and Charges	15 910,65	15 910,65
Other costs	10 500,00	10 500,00
Indirect costs	32 461,08	32 461,08
	496 190,83	496 190,83

Amount(s) in the column "Declared" are correct.

	Contractual	Declared
Grant requested from the European Union	396 952,66	396 952,66
Income generated by the project	0,00	0,00
Financial Contribution of the Beneficiary or from the Third Party	99 238,17	99 238,17
Financial Contribution of the Third Party	0,00	0,00
	496 190,83	496 190,83

Amount(s) in the column "Declared" are correct.



FINANCIAL PART

ATTACHMENTS

GENERAL INFORMATION CONTRACTUAL DATA IMPLEMENTED ACTIVITIES STATISTICS FINAL BUDGET ATTACHMENTS SUBMISSION

Declaration of honour *

Select File...

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Final financial statement *

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List of invoices *

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Report of factual findings on the final financial report *

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FINANCIAL PART

LIST OF INVOICES

Autoguardado list_of_invoices_20171114 - Modo de compatibilidad - Excel

Archivo Inicio Insertar Dibujar Diseño de página Fórmulas Datos Revisar Vista novaPDF ¿Qué desea hacer?

Pegar Fuente Alineación Número Estilos Celdas Edición

J22

THE LISTING OF INVOICES FOLLOWS THE DATE ON WHICH AN INVOICE HAS BEEN ISSUED (i.e. chransfiscalorder).

Grant Decision/Agreement no. **20XX-XXXX** Project start date: **dd/mm/yyyy**

Name of the Beneficiary: **INEFC** Project end date: **dd/mm/yyyy**

2. TRAVEL AND SUBSISTENCE COSTS
Travel and subsistence costs related to staff members

Please always indicate:
- Name (number) of person(s) concerned
- Purpose of travel / project activity table
- Place of departure / arrival (country/city)
- In case of travelling by car, use the flat rate 0,22 €/km
- Place of stay (country/city) and name of the hotel/restaurant

Serial number	Invoice no. or reference	Date of issue (dd/mm/yyyy)	Name of the organization responsible for the action		Name of person travelling (STAFF ONLY)	Project activity Number Place of departure/journal for travel costs Place of stay for subsistence costs (country, city)	Means of transport (airplane, train, bus, car) & Name of transport company / travel agency issuing the ticket	Amount in national currency (other than EURO)		EURO - I exchange rate	Amount in EURO - I		Declared amount in EUR (As in the final statement)	PAID	
			Currency (€)	NET amo				VAT (only if applicable)	NET amo		VAT (only if applicable)				
1	5170	17/11/2016	ES	ULL	RAMON SOLE SALADRIQUES	A1 Project Management - Travel from Lleida to Barcelona (SPAIN)	ULL Reimbursement	EUR	61,20	0,00	1,000000	61,20	0,00	61,20	21/11/2016
2	5179	17/11/2016	ES	ULL	JOSE MANUEL ALONSO MARTINEZ	A1 Project Management - Travel from Lleida to Barcelona (SPAIN)	ULL Reimbursement	EUR	67,50	0,00	1,000000	67,50	0,00	67,50	21/11/2016
3	5180	17/11/2016	ES	ULL	JOSE MANUEL ALONSO MARTINEZ	A1 Project Management - Travel from Lleida to Barcelona (SPAIN)	ULL Reimbursement	EUR	51,60	0,00	1,000000	51,60	0,00	51,60	21/11/2016
4	10911	10/11/2016	ES	ULL	RAMON SOLE SALADRIQUES	A1 Project Management - Travel from Lleida to Terres de l'Ebre (SPAIN)	Vistaparc IllesdeSA	EUR	146,05	0,00	1,000000	146,05	0,00	146,05	23/11/2016
5	5602	10/11/2016	ES	ULL	JOSE MANUEL ALONSO MARTINEZ	A1 Project Management - Travel from Lleida to Terres de l'Ebre (SPAIN)	ULL Reimbursement	EUR	146,70	0,00	1,000000	146,70	0,00	146,70	23/11/2016
6	109902	17/11/2016	ES	ULL	JOSE MANUEL ALONSO MARTINEZ	A1 Project Management - Subsistence in Barcelona (SPAIN)	SABEL DE SERVICIOS SL	EUR	92,92	0,29	1,000000	92,92	0,29	91,24	23/11/2016
7	109903	17/11/2016	ES	ULL	RAMON SOLE SALADRIQUES	A1 Project Management - Subsistence in Barcelona (SPAIN)	SABEL DE SERVICIOS SL	EUR	92,92	0,29	1,000000	92,92	0,29	91,24	23/11/2016
8	196	10/02/2017	ES	ULL	JOSE MANUEL ALONSO MARTINEZ	A1 Project Management - Travel from Lleida to Faenza (ITALY)	ULL Reimbursement	EUR	199,69	0,00	1,000000	199,69	0,00	199,69	10/02/2017
9	196	10/02/2017	ES	ULL	JOSE MANUEL ALONSO MARTINEZ	A1 Project Management - Subsistence in Faenza (ITALY)	ULL Reimbursement	EUR	63,32	0,00	1,000000	63,32	0,00	31,54	10/02/2017
10	194	10/02/2017	ES	ULL	RAMON SOLE SALADRIQUES	A1 Project Management - Travel from Lleida to Faenza (ITALY)	ULL Reimbursement	EUR	24,00	0,00	1,000000	24,00	0,00	24,00	10/02/2017

- This document contains **all the expenditure** the project will claim back to the EC
- It must be updated **until the end of December 2017**
- **External audit** to verify that partners' expenditures are in line with EC provisions



FINANCIAL PART

NEXT STEPS

- B.LINK sends to all partners the current **List of Invoices for revision**;
- **Each partner reviews its own information and provides any missing expenditure** (with its corresponding supporting documents);
- All information must cover **the period 1/1/2016 – 31/12/2017**;
- **Whatever expenditure NOT INCLUDED in the List of Invoices** will not be claimed to the European Commission;
- **Deadline for partners to update List: 15/12/2017**;
- **External audit** to verify that partners' expenditures are in line with EC provisions and issues the audit report;



EVALUATION OF THE FINAL REPORT!



Penalties

Poor, or Partial, or late implementation

Final Reports will be evaluated on the basis of quality criteria on a total of max 100 points.

If it scores below 50 in total, the Agency might reduce the final grant amount even if the activities are eligible and took place :

25% if final report scores is at least 40 pts and below 50 pts

35% if final report scores is at least 30 and below 40 pts

55% if final report scores is at least 20 and below 30 pts

75% if the final report scores below 20 points



REFRESHING KEY CONCEPTS ON FINANCIAL REPORTING



Eligible Costs -> DIRECT COSTS:

- ✓ STAFF COSTS;
- ✓ TRAVEL AND SUBSISTENCE COSTS;
- ✓ EQUIPMENT COSTS;
- ✓ CONSUMABLES AND SUPPLIES;
- ✓ SUBCONTRACTING COSTS:
- ✓ DUTIES, TAXES AND CHARGES;
- ✓ OTHER COSTS



STAFF COSTS

- Costs of personnel working under an **employment contract** or equivalent appointing act, comprising:
 - ✓ Actual salaries
 - ✓ SS contributions and employment taxes borne by the employer if they are stated by law
 - ✓ Other statutory costs
- Note that staff members for whom costs are foreseen in the budget have to correspond to the ‘project team’ indicated in the ‘Project Description’. If this is not the case, the respective staff costs **may be considered ineligible**.



STAFF COSTS

- **CALCULATION METHOD:** Depending on the extent of assignment:
 - ✓ **FULL TIME:** 100% of the gross employment costs;
 - ✓ **PART TIME:** Establish a fixed % of time; Number of hours/days (time) dedicated multiplied by the hourly/daily rate.
- The Gross Salary must be calculated at least once per year and every time that there is a change in the costs (increases in salary, etc.).
- Use the **monthly timesheet** provided by Erasmus+. Timesheets must be filled in by each person, reporting all the hours actually worked per day, and signed by the relevant responsible person in the organisation.



Project Number	2015-3769 / 091 - 001	Name of the person	ELOI ROVIRA	
Project Title	Ethics4Sports (E4S)	Category	Project Director	
Project Partner	AJUNTAMENT DE SANT CUGAT DEL VALLÈS	Timesheet period:	2016	Hourly rate

MONTH	DAY																															TOTAL	WP num.
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31		
January																																0	
February																																0	
March																																0	
April																																0	
May																																0	
June																																0	
July																																0	
August																																0	
September																																0	
October																																0	
November																																0	
December																																0	

Signature of the responsible of the project
 Name: ELOI ROVIRA
 Date: _____

Signature of the employee
 Name: ELOI ROVIRA
 Date: _____

TOTAL HOURS:	0
Number of hours per working day (1)	7.50
Number of working days	0.00
Daily RATE	0.00
TOTAL COST:	0.00

(1) To be adapted as regard national legislation



STAFF COSTS

- SUPPORTING DOCUMENTS:
 - i. Documents explaining the internal policy on salaries and the calculation of the daily cost rate (pro rata basis if of part-time workers)
 - ii. Timesheets signed by both the employee and the responsible of the organisation
 - iii. Employment contracts
 - iv. Official payroll document which allows checking both the number of days worked in a year and amounts paid & SS charges duly paid;
 - v. Proof that the salaries and SS contribution recorded in the accountancy have been paid by the partner to the authorities
 - vi. Proof of payment (bank statements)



TRAVEL AND SUBSISTENCE COSTS

- Costs for staff (**and only for staff**) taking part in the project, provided that these costs are in line with:
 - ✓ The beneficiary's usual practices on travel;
 - ✓ Do not exceed the scales approved annually by the EC;
- Travel costs follow the **real costs** principle
- Reimbursement of subsistence costs must be based on the existing internal rules, which may be calculated on an **actual cost** or on a **daily allowance basis** (overnight not daily basis)
- Subsistence costs cover hotel, meals and local transportation



TRAVEL AND SUBSISTENCE COSTS

Where a common lunch or dinner is provided during a project event to its participants and this is charged separately to the project, the following rules should be applied:

- the relevant cost items should be reported under the " Other Direct costs" and details of the recipients should always be indicated;
- where one or more of the persons concerned by the common lunch/dinner (or other service that is otherwise included in the "per diem" amount) also receive the per diem amount, the relevant person's per diem must be reduced accordingly (and the relevant financial report should explicitly indicate such cases). Under no circumstances should the relevant amounts be charged to the project twice.



TRAVEL AND SUBSISTENCE COSTS

- SUPPORTING DOCUMENTS:
 - i. Tickets (plane, train, bus, etc.) and invoices (hotels, restaurants and travel agency)
 - ii. Boarding pass
 - iii. List of attendance
 - iv. For car journeys: declaration stating the city of departure and arrival, the calculation method with unit rate and number of units, dates and names and activities concerned; including list of travellers;
 - v. Internal rules defined for the staff of the organisation;
 - vi. Proof that the payments have been made by the partner and are recorded in the accountancy



CONSUMABLES AND SUPPLIES

- Provided that they are purchased in accordance with Article II.9 and are directly assigned to the action
- Comprising:
 - ✓ Rent for premises where the project activities have been implemented;
 - ✓ Photocopies and office supplies;
 - ✓ Postal and courier services.

*** ARTICLE II.9 of the GENERAL CONDITIONS (ANNEX II of the GA):**

On procurement of goods, works or services -> beneficiaries shall award the contract to the tender offering best value for money or, as appropriate, to the tender offering the lowest price



SUBCONTRACTING COSTS

- Costs entailed by procurement contracts for the purposes of carrying out a limited part of the project
- Costs are based on the basis of a financial offer that covers all costs (e.g. staff costs plus travel, etc.)
- Award is based on best value for money (best price-quality ratio) in accordance with Article II.4.1

*** ARTICLE II.4.1 of the GENERAL CONDITIONS (ANNEX II of the GA):**

On conflict of interests (reasons involving economic interest, political or national affinity, family or emotional ties or any other shared interest)

*** ARTICLE II.10 of the GENERAL CONDITIONS (ANNEX II of the GA):**

On subcontracting parts of the action



SUBCONTRACTING COSTS

- SUPPORTING DOCUMENTS:
 - i. Procurement documentation;
 - ii. Formal appointment or subcontract indicating:
 - ✓ Reference to the tender and offer;
 - ✓ Reference to the EU project;
 - ✓ Start/end date;
 - ✓ Tasks to be implemented within a certain time schedule;
 - ✓ Value of the contract;
 - ✓ Payment modalities;
 - ✓ Date of signature of the agreement.
 - i. Invoices;
 - ii. Tangible results: studies, publications, etc.
 - iii. Proof of payment (bank account statement and recording in accounts)



DUTIES, TAXES AND CHARGES

Under this category you may include:

- costs for visa applications for staff travelling for the project
- travel insurance
- charges to be paid to a public authority in relation to the implementation of your project (e.g. charges for the registration of an event with a municipality).

Please note that VAT is an **INELIGIBLE** cost, unless the beneficiary organisation can prove that it is unable to recover it.



OTHER COSTS

- Eligible if:

- ✓Required by the GA (dissemination of information, specific evaluation, audits, translations, reproduction, website, etc.)
- ✓Necessary in the realisation of specific actions or of products/results of the project(videos, purchase of related consumables – blank DVDs -, etc.)

- SUPPORTING DOCUMENTS:

- i. Contracts

- ii. Invoices

- iii. Proof that the payments have been made by the partner and are recorded in the accounts



OTHER COSTS

- Eligible if:

- ✓Required by the GA (dissemination of information, specific evaluation, audits, translations, reproduction, website, etc.)
- ✓Necessary in the realisation of specific actions or of products/results of the project(videos, purchase of related consumables – blank DVDs -, etc.)

- SUPPORTING DOCUMENTS:

- i. Contracts

- ii. Invoices

- iii. Proof that the payments have been made by the partner and are recorded in the accounts



PLEASE CHECK IT!!!!

GUIDANCE ON CONTRACTUAL PROJECT MANAGEMENT

https://eacea.ec.europa.eu/sites/eacea-site/files/guidance_on_contractual_project_management_e_2017.pdf



OVERVIEW OF THE FINANCIAL PROJECT IMPLEMENTATION

Reporting of Staff Expenses:

Timesheets are indispensable and necessarily prepared on a monthly basis!

Common errors:

- ✓ Hours declared on a holiday/leave day;
- ✓ Number of Hours declared (check internal policy);
- ✓ Cost per day declared (calculate “real” cost) (page 16 of the Guidance);

$$\frac{(\text{Annual gross salary} + \text{social charges} + \text{statutory costs})}{(\text{Total actual annual productive working days/hours})} \times \text{actual days/hours worked in the action}$$

- ✓ Activity number implemented not specified;

Reporting of Other Expenses:

Proof of payment has to be presented to prove the expense!

Common errors:

- ✓ Reporting Travel and Subsistence for people who is not staff (Subcontracting);
- ✓ Be careful with Taxis.



FINAL PAYMENTS

Calculation of the final payment of the Grant (Article II.25.1 of the GA):

DECLARED EXPENDITURES from the statement of accounts – cost claim (final report)

MINUS

Costs that are **judged INELIGIBLE** during assessment of your final statement

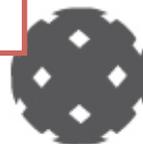
(Costs ineligible by nature or limited by application of articles I.2 (eligibility period) and II.19 (eligible costs) of the GA)

= TOTAL ELIGIBLE COSTS AGREED BY THE AGENCY

X percentage of co-financing from the grant agreement (article I.3) **(80%)**

(LIMITED to the maximum European Union contribution from the GA
(Article I.3 /Article II.25))

= FINAL EUROPEAN UNION GRANT



FINAL PAYMENTS

Calculation of the final payment of the Grant (Article II.25.1 of the GA):

The **balance payment or recovery** will be calculated as follows:

FINAL EUROPEAN UNION GRANT

MINUS (-) Pre-financing amount(s) already received

EQUALS = Balance Payment (if positive) or Recovery (if negative)

EXAMPLE:

	Positive balance	Negative balance
DECLARED EXPENDITURES	350.000,00	300.000,00
INELEGIBLE EXPENDITURES	23.000,00	23.000,00
TOTAL ELIGIBLE EXPENDITURES	327.000,00	277.000,00
CO-FINANCING	261.600,00	221.600,00
FINAL EU GRANT	261.600,00	221.600,00
PRE-FINANCING RECEIVED	249.849,12	249.850,12
FINAL EU PAYMENT	11.750,88	(28.250,12)



FINAL PAYMENTS

Therefore, carefully note the following:

✓ At least **249,849.12 Euros** (equal to the pre-financing received) **have to be spent at project level in order to avoid a RECOVERY PROCEDURE (negative balance);**

✓ At least **520,519.20 Euros** (equal to the eligible direct costs of the project (TASEM budget)) have to be declared in the Financial Report in order to fully enjoy the EU GRANT awarded.

● **Recommendation:** Spend above the budget because the EACEA will always judge some expenses not eligible in the evaluation of the Final Report.

✓ At partner level, partners have to spend at least their pre-financing received in January 2016 in order to expect a **final payment of the balance** (even if you are falling under MANAGEMENT MODEL 2, you have to declare your **staff costs!**).



Thanks for your attention 😊

**ALL YOUR QUESTIONS
ARE WELCOME!**

