



**ČVUT**

ČESKÉ VYSOKÉ  
UČENÍ TECHNICKÉ  
V PRAZE

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

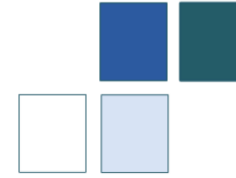
**Rektorát, Odbor pro vědeckou a výzkumnou činnost**

**Ing. Pavel Koudelák, Ph.D.**

**29.11.2016**



# EFMC



EUROPEAN FUND MANAGEMENT CONSULTING

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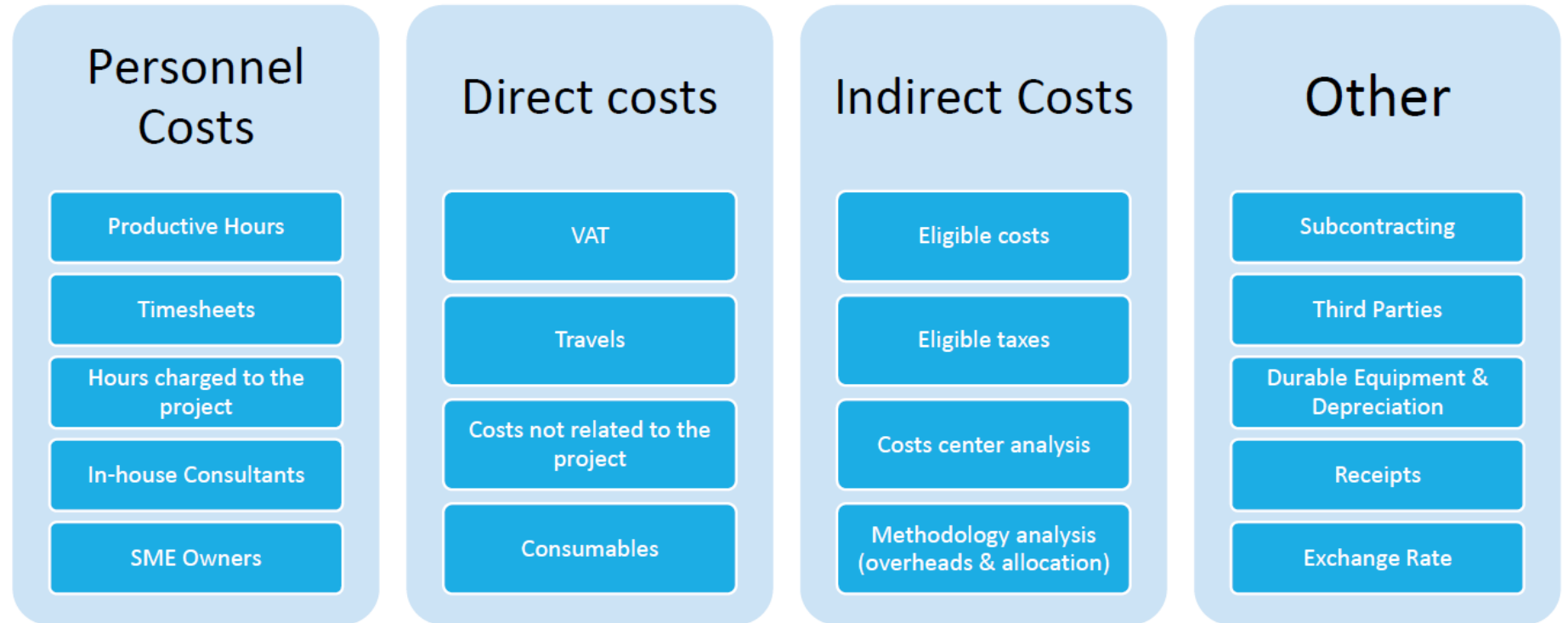
## Raphael de Vivans



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

**ČVUT**ČESKÉ VYSOKÉ  
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2016

<b>Name of Employee</b>	Please insert in Core Information	<b>Funding Authority</b>	European Commission
<b>Personal Number</b>	Please insert in Core Information	<b>Project Name</b>	Please insert in Core Information
<b>Position</b>	Insert description if yours is not on list	<b>Acronym</b>	Please insert in Core Information
<b>Beneficiary Name</b>	CESKE VYSOKE UCENI TECHNICKE V PRAZE	<b>Grant Number</b>	Please insert in Core Information
<b>Short Name</b>	CVUT	<b>Programme</b>	HORIZON 2020
<b>Faculty/Institute</b>	Insert description	<b>Internal iFIS Number</b>	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					
<b>Σ Productive Hours Related to the PROJECT</b>								<b>0</b>	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

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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

