



Project Coordinators' Meeting

Financial issues

Brussels, 9 February 2021



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Introduction



- 👉 E+ Programme Guide 2020 + FAQ
- 👉 Application evaluation report and financial comments
- 👉 Grant agreement/grant decision
- 👉 Beneficiaries space SPORT 2020

Read carefully!

- 1) Financial mechanisms
- 2) Financial eligibility principles
- 3) Practical examples

1) Financing mechanisms

Real costs

= Budget based

Not-for-profit European Sport
Events

+

“Exceptional costs” heading
(Collaborative Partnerships and
Small Collaborative Partnerships)

Unit costs

= Simplified grant

Collaborative Partnerships

+

Small Collaborative Partnerships
except “Exceptional costs”



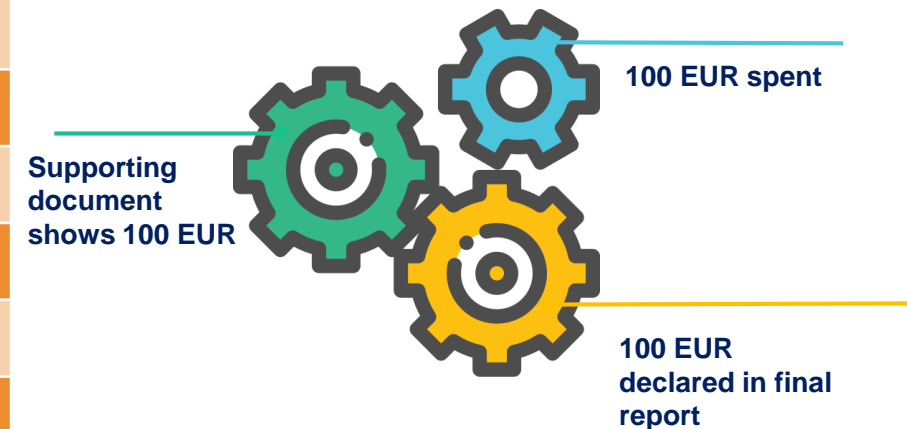
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Not-for-profit European Sport Events

8 budget categories

Personnel	Real cost
Travel & subsistence	Real cost
Equipment	Real cost
Consumables & supplies	Real cost
Subcontracting	Real cost
Duties, taxes and charges	Real cost
Other costs	Real cost
Indirect costs	Lump sum (max. 7%)



Small Collaborative Partnerships

3 budget categories

Budget category	Financing mechanism	Unit cost
Project management & implementation	Unit cost	500 EUR/month (Coordinator) & 250 EUR/month (partner)
Transnational project meetings	Unit cost	According to Km, 760 or 575 EUR per participant per meeting
Exceptional costs	Real cost	Not applicable



Simplification: amount actually spent different than amount declared



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Collaborative Partnerships

2 additional budget categories

Budget category	Financing mechanism	Unit cost
Intellectual outputs	Unit cost	Per working day and staff profile per country
Multiplier sport events	Unit cost	150 or 100 EUR per participant



Simplification: amount actually spent different than amount declared



Distribution of the grant



- Beyond the Agency control,
- To be discussed and agreed from the beginning,
- Distribution according to unit costs is an option but not compulsory,
- Any other distribution key is allowed, but should be fair
- Signature of bilateral agreements between Coordinator and each participating organisation





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2) Financial eligibility principles

For simplified grant:

Demonstrate the occurrence of the event, proving the implementation of the tasks and activities ...



For budget based grant:

Supporting documents are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary ...



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Eligible costs

For Not-for-profit European Sport Events +
Exceptional costs for Collaborative and Small Collaborative Partnerships

Conditions for eligibility of costs (Art. II.19)

- Actually incurred,
- Directly connected with project and budgeted,
- Necessary for implementation of the project,
- Reasonable and justified,
- Generated during the eligibility period of the project,
- Duly recorded in accounting records of Coordinator and co-beneficiaries,
- Identifiable and verifiable,
- ...



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Indicative list of supporting documents

Small Collaborative Partnership (SSCP)

Budget category	Supporting documents
Project management and implementation	None
Transnational project meeting	Attendance lists ... and if requested agenda, minutes, individual travel tickets, etc.
Exceptional costs	Invoices ... and if requested procurement procedure (if necessary), contract, proof of payment.



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Indicative list of supporting documents

Collaborative Partnership (SCP)

Budget category	Supporting documents
Project management and implementation	None
Transnational project meeting	Attendance lists ... and if requested agenda, minutes, individual travel tickets, etc.
Intellectual outputs	Employment contracts, payslips, timesheets, reports, analytical papers, etc.
Multiplier sport events	Attendance lists and if requested programme, leaflets, brochures, pictures, press releases, reports, etc.
Exceptional costs	Invoices ... and if requested procurement procedure (if necessary), contract, proof of payment



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Indicative list of supporting documents

Not-for-profit European Sport Events

Budget category	Supporting documents if requested
Personnel	Employment contracts, payslips, timesheets
Travel and subsistence	Internal policy, procurement procedure, contract, invoice, proof of payment, travel tickets
Equipment Consumables and supplies Subcontracting	Procurement procedure, contract, invoice, proof of payment
Duties, taxes and charges	Request for payment from tax authorities, proof of payment
Other costs	Procurement procedure, contract, invoice, proof of payment
Indirect costs	None



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3) Practical examples

Project management and implementation (PMI)

Item	Included?
Project website with general project description and final outcomes	Yes
Website with database or something elaborated going beyond simple web with basic information and word/PDF outcomes, e.g. specific web for registering participants	Not under PMI => Exceptional costs
Videos, apps and podcasts	Not under PMI => Exceptional costs
Brochure, leaflet, banner, roll-up, logo or anything else for dissemination describing the project activities and planned 'Intellectual Outputs'	Yes
Brochure, leaflet, banner, roll-up, logo or anything else promoting concrete MSE (date, name, etc.) and/or specific project outputs, events, activities	Not under PMI => Exceptional costs



Practical examples

Transnational project meetings (TPM)

Items	Included?
Costs related to rental of premises	Yes
Organising camps/trainings in the framework of TPM – rental of premises	Not under TPM => Exceptional costs
Organising camps/trainings in the framework of TPM – food/drinks	Not under TPM => Exceptional costs
Catering or travel/subsistence or stationery for TPM	Yes
Cultural events (sightseen, museum, sport matches, etc.) in the framework of TPM	Yes



Practical examples

Multiplier Sport Events (MSE)

Item	Included?
Travel and subsistence, certain outputs/data/knowledge or speech at MSE/TPM of external experts	Not under MSE => Exceptional costs
Costs related to rental of premises for MSE	Yes
Catering or travel/subsistence or stationery for general participants	Yes
Cost for partnerships participation in MSE	Yes
...	...



Examples of ineligible costs

- Expense declared under “Intellectual outputs” but covered by “Project management and implementation”,
- Expense declared under “Multiplier Sport Events” but covered by “Project management and implementation”,
- Expense declared under “Exceptional costs” but covered by “Project management and implementation”,
- Number of participants in meeting higher in financial part compared to the narrative part,
- Incorrect unit cost with respect to the number of Km (760 EUR instead of 575 EUR),
- Expense not planned in approved budget,
- Missing supporting documents,
- ...



How do we calculate the final grant

I. EXPENSES		Initial Budget (Grant Decision)	Declared (Final report)
I.I. DIRECT COSTS			
II. RESOURCES			
Own contribution (applicant and partners)		0,00	0,00
Income generated by the action			
Third party contribution			
EU Grant (including prefinancing)		100.000,00	98.000,00
		100.000,00	98.000,00
CEILINGS APPLIED			
A: 100% of co-financing of eligible costs			98.000,00
B: Maximum EU Contribution			100.000,00
C: Amount requested			98.000,00
CALCULATION OF THE FINAL GRANT			
Final Grant after assesment (Minimum value of A, B,C)			98.000,00
Pre-financing already paid			70.000,00
TO BE PAID			€ 28.000,00

Requested EU grant!



Examples of final grant calculation

	Example 1	Example 2	Example 3	Example 4	Example 5	Example 6	Example 7	Example 8
Final cost declared	98.000,00	110.000,00	98.000,00	98.000,00	98.000,00	98.000,00	65.000,00	0,00
Ineligible cost	0,00	0,00	5.000,00	10.000,00	20.000,00	30.000,00	0,00	0,00
Final eligible cost	98.000,00	110.000,00	93.000,00	88.000,00	78.000,00	68.000,00	65.000,00	0,00
Final grant requested	98.000,00	100.000,00	98.000,00	100.000,00	98.000,00	98.000,00	65.000,00	0,00
Final grant accepted	98.000,00	100.000,00	93.000,00	88.000,00	78.000,00	68.000,00	65.000,00	0,00
Pre-financing	70.000,00	70.000,00	70.000,00	70.000,00	70.000,00	70.000,00	70.000,00	70.000,00
Final balance	28.000,00	30.000,00	23.000,00	18.000,00	8.000,00	-2.000,00	-5.000,00	-70.000,00
	payment	payment	payment	payment	payment	recovery	recovery	recovery

Substantial ineligible amount or/and significant underspending = Recovery



Audit



Possible audit after the final payment/recovery:

- Keep the supporting documents (3 years if grant is lower than 60.000 EUR, 5 years if equal or higher than 60.000 EUR),
- Documents should state project reference,
- Separate bank account for project funds,
- Good accounting and internal control system leading to transparency



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Thank you



**Supporting your project:
EACEA SPORT TEAM**

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