Business & Consumer Surveys

- Financial Management

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EU workshop on recent developments in Business and Consumer surveys 15-16 November 2010
Call for proposals ECFIN/ 2010/ A3-020

- Establishing: **4 years framework partnership agreements (fpa)**
- Evaluation: on-going
- Target signature date: April 2011
- Implementation through 4 annual *specific grant agreements (sga)*
- Starting date of actions (*sga*): 01 May 11
Changes in budgetary and financial framework

- **Simplified** pre-financing modalities
  
  *(specific grant agreement):*
  
  40% of EU contribution @ signature
  
  *(no more ‘payment request’ needed)*

- « Declaration on actual costs » (= self-declared certificate on the accuracy of the claim) is now Annex IV to the *sga*
Budgetary and financial framework
Setting the EU contribution % (art 3 *sga*)

- Current system and practices result largely from history and empirical build-up
- Need to maintain quality and continuity, but at the same time…
- Improve transparency and coherence, sound financial management
- Reflexion on-going on future scheme enhancements
What has not changed but still deserves attention: eligible costs (art II.15 *fpa*)

- Incurred during « duration of action »
- Budgeted
- Necessary, reasonable, justified, economic, efficient
- Identifiable, verifiable (in particular, accounted for)
- Accounting procedures must permit direct reconciliation of the costs and revenue declared
What has not changed but still deserves attention: eligible costs (art II.15 fpa)

- Direct costs: specific costs directly linked to the implementation of the action
- Indirect costs: not direct, but identified and justified as incurred ‘in connection with’ the action;
- Indirect costs: eligible up to max 7% of direct costs
- Not eligible: V.A.T. [...]

Audit and control context
Reminder (FPA, art II.20)

- European Court of Auditors
- Commission Internal Audit Service
- DG ECFIN Internal Audit Capacity & Ex-post controls
- Financial circuit, including:
  - Desk examination of all transactions
  - Further in-depth examination of a sample of actions
Audit and control context
Reminder (FPA, art II.20)

- Convergence at all levels to reduce level of errors & increase consistency
- Expect more frequent and/or more in-depth verifications (desk or visits)
- Especially stepping-up of information available on real costs
Thank you for your attention