



Information Measures on CAP (IMCAP)

Kick off meeting - Legal and financial set up of grants

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Luigina STANO

*DG AGRI - Central direct management
and Accounting*



AGENDA

The Grant agreement

- **Beneficiary and third parties**
- **Starting date and amount**
- **Eligible costs**
- **Reporting and payments**
- **Amendment**
- **Checks and audit**

The Grant Agreement Preparation (GAP)

Q&A session

Photo by [Iliya Vjestica](#)

What is a Grant agreement ?

Set the terms and conditions for the implementation of the action

- Duration
- Amount and funding rate
- Eligible costs
- Reporting and payment
- Checks and audits

Signed electronically

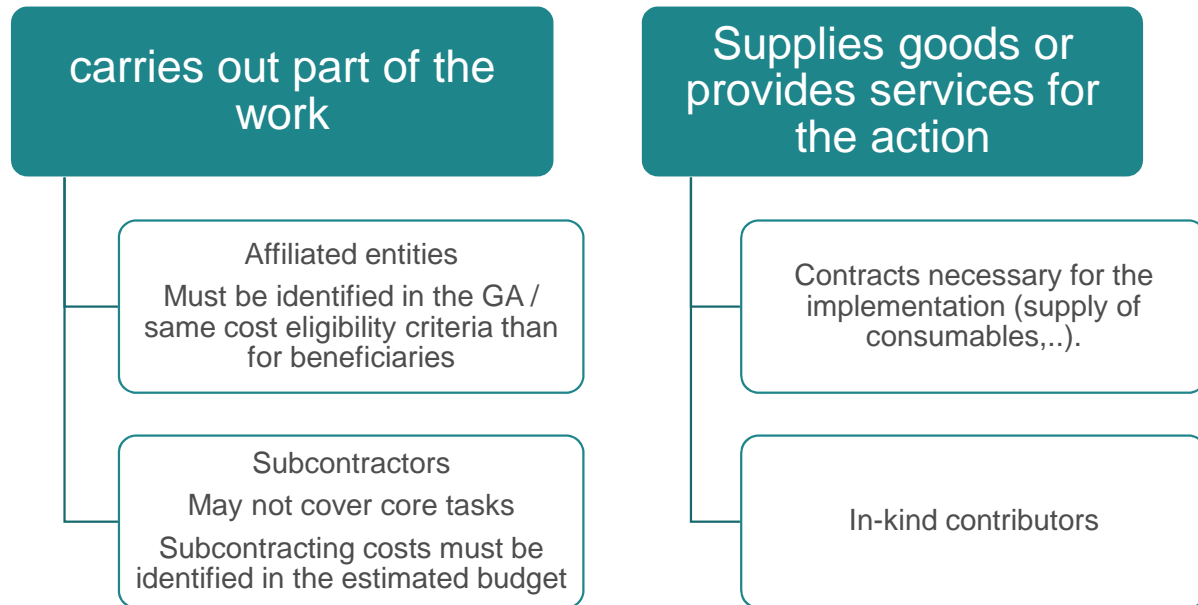


Mono-beneficiary

- Only one legal entity
- Third parties are not parties of the grant

Grant agreement: what is a third party ?

➔ A legal entity which:



BUT

- Does not sign the grant agreement
- **No responsibility towards the EC**

The beneficiary retains the sole responsibility for the work and the costs declared

Grant agreement: start date and amount

Start date / project duration

- Start date (cost eligibility) :
 - 1st day of the month after GA signature
 - Fixed start date (with strict limits on retroactivity)
- maximum duration: 12 months

Maximum Amount

- a funding rate of 60 % of the **estimated** total eligible cost
- a flat-rate contribution of 7 % for indirect costs

Reimbursement

- actual costs = actually incurred
- a flat-rate contribution 7% of the eligible direct costs incurred
- Double ceiling: funding rate **and** total maximum amount of the grant

Grant agreement: eligible costs?

Direct (actually incurred) ≠ Indirect (flat rate)

During the implementation period

In connection with the action and necessary

In the estimated budget

Identifiable and verifiable (accounting records);

Comply with the requirements of applicable tax and social legislation

Reasonable, justified

Comply with the principle of sound financial management (economy and efficiency)



Keep records and all relevant supporting documents

Grant agreement: special cost eligibility rules

- project activities must take place in one of the eligible countries
- depreciation costs for equipment are eligible
- in-kind contributions against payment are allowed (and for free not prohibited but are cost-neutral)
- financial support to third parties **is not allowed**
- VAT paid by beneficiaries that are public bodies acting as public authority is **NOT eligible**

Grant agreement: reporting and payment



- Final technical report => on the technical implementation
- Final financial statement => on the financial implementation

Grant agreement: amendment

1. may not make changes which would call into question the decision awarding the grant or be contrary to the equal treatment of applicants
2. must be duly justified
3. must be made in writing

Not necessary for transfers between different budget categories,
if the information measure is implemented as described in Annex I of the grant agreement.

Grant agreement: cheks and audit



- During or after the implementation
- All original documents must be available during a period of five years starting from the date of payment.
- The beneficiary must ensure that Commission, OLAF and European Court of Auditors can audit its third parties including subcontractors

GAP: Grant Agreement Preparation



- GAP will be done through the F&T portal's [My Projects](#) and signed electronically
- gather legal, administrative and financial information from you and any affiliated entities.
- make sure the Description of the Action and the Estimated budget for the action match the proposal.
- establish the key points of the grant agreement

The final decision => taken at a later stage



Thank you!