Subject: Follow-up letter regarding regular staff costs and in-kind contributions

EPM "Bridging the assurance gap" audit report findings 4a, 25.3, 27.5, 28.6
Audit of Programme "Perspectieven voor een duurzame visserij"
CCI 2007NL14FPO001, Mission 2014/EFF/NL/EMP2/1

Ref: Your letter of 6/01/2015 (Ares(2015)29368) and e-mail of 15/01/2015

Dear [Name],

As mentioned in the table with finding and recommendations /actions in section 8 of the final audit report for our EFF audit mission from 9-16/7/2014, for points 4a, 25.3, 27.5 and 28.6, the national authorities would be informed at a later stage on the final position of the Commission.

Following our analysis, we are of the opinion that payments for staff costs for regular employees, who carry out tasks related to an operation constitute expenditure under Article 55(1) rather than Article 55(2) of Regulation (EC) No 1198/2006. The work of the regular employees must, however, clearly serve the objectives of the project and the time of the employee devoted to the operation (full-time or part-time), rather than to other work, must be clearly documented by the beneficiary.

Regarding the issue of in-kind contributions declared by so-called "partners", your attention is drawn to our position as expressed in point 1 of the table in section 8 of the final audit report. In case "partners" are involved, they should be explicitly mentioned in the grant decision. If this were not the case, all costs declared by these "partners" (including staff costs) should be considered ineligible and be corrected.
Yours faithfully,

[Signature]

Acting Director

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