



Brussels,

22 JUIN 2012

NOTE TO THE ATTENTION OF

Mr TRUSZCZYNSKI, Director-General, DG EAC
Mr MADELIN, Director-General, DG INFSO
Mr LOWE, Director-General, DG ENER
Mr RUETE, Director-General, DG MOVE
Mr CALLEJA-CRESPO, Director-General, DG ENTR

Subject: FP7 Certification – Endorsement of the third update of the Guidance Notes for Beneficiaries and Auditors on FP7 Certificates issued by external auditors

You will find enclosed for your consideration and agreement the fourth update of the complete set of Guidance Notes for beneficiaries and auditors on FP7 audit certification issues.

As you may know, these Guidance Notes contain the necessary information to guide grant beneficiaries and their auditors in the preparation of Certificates on the Financial Statements and Certificates on the Methodology for calculating personnel costs and indirect costs under the 7th RTD Framework Programme.

This update reflects modifications which are the product of experience, new developments and feedback from users collected since July 2010, such as:

- The abolition of the mandatory certification on the methodology for average personnel costing methodologies (Part I – 5.4)
- The adoption of new acceptability criteria for average personnel costing methodologies which replace the acceptability criteria for average personnel as defined in the Commission Decision C(2010)4705 (Part I – 5.4)
- The abolition of the mandatory certification on the methodology for natural persons and SME owners who do not receive a salary (Part I – 5.5)
- The flat-rate financing for natural persons and SME owners without a salary (Part I – 5.5)

- Some clarifications and additional information have been introduced for the beneficiaries and the auditors concerning the procedures to be performed following the revision of the Model grant agreement adopted by the Commission (Annex VII, Forms D and E)
- Modifications have been introduced in order to reflect the recent update of the Guide to Financial Issues relating to FP7 Indirect Actions (version 16/01/2012)

This document was elaborated in full collaboration with colleagues from operational, financial and administrative units, and after thorough exchange in the Working Group on FP7 Certification on the Methodology in which DGs INFSO, ENER, MOVE and ENTR were represented.

It is my intention to update this document on a regular basis in the light of the experience gained.

I would appreciate to receive your approval (or comments) on the annexed document within two calendar weeks. After that date, I will consider the attached document as the final version to be published on CORDIS and to be used by all our services.

Should you need further information, please refer to Mr Eduardo de Oliveira, Acting Head of Unit RTD.M.2 (Eduardo.DEOLIVEIRA@ec.europa.eu; tel. 81391).

Thank you in advance for your cooperation.

For the Director General absent
W. BURTSCHEK
Deputy Director General

Robert-Jan SMITS

Annex : Fourth update of the FP7 Guidance Notes for Beneficiaries and Auditors (with track-changes)

Copy : Directors DG RTD, G. Stroud Director REA,
P. Amor Executive Agency Director ad int.ERCEA, E. de Oliveira