



EUROPEAN COMMISSION  
RESEARCH DIRECTORATE-GENERAL

The Director-General

26 AVR. 2010

Brussels,  
RTD.A.5/ PhC/LD/ D(2010) 510728  
FP7 Certification on Methodology

**NOTE TO THE ATTENTION OF**    **Ms QUINTIN, Director General, DG EAC**  
   **Mr MADELIN, Director General, DG INFSO**  
   **Mr LOWE, Director General, DG ENER**  
   **Mr RUETE, Director General, DG MOVE**  
   **Mr ZOUREK, 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 hopefully agreement the third 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 7<sup>th</sup> RTD Framework Programme.

This update reflects modifications which are the product of experience, new developments and feedback from users collected since September 2009, such as:

- the validity of the Certificates on the methodology for average personnel costs taking into consideration the particularities linked to the mandatory character of such certificates (Part I-5.3.1)
- the particular case of average personnel costing methodologies for physical persons and SME owners who do not receive a salary (Part I – 5.3.4)
- additional information and clarification on time-recording requirements (Part I – 6.4.1)

- the correction of the procedure regarding exchange rates for Certificates on the Financial Statements (Part II – 6.4.5)
- other minor additional information and explanations as well as rewording further to questions raised through the Research Enquiry Service.

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 three 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 Philippe Coenjaarts, Head of Unit RTD.A.5 ([Philippe.Coenjaarts@ec.europa.eu](mailto:Philippe.Coenjaarts@ec.europa.eu); tel. 67095).

Thank you in advance for your cooperation.



José Manuel SILVA RODRÍGUEZ

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

Copy : Directors DG RTD, G. Stroud Director REA,  
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