

# TUTORIAL

## **TYPE OF GRANTS**

### **Form of funding**

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**Rosa GARCIA de la CALERA**

DEFIS.R.2 Financial Management  
and Internal Control

# Type of grants for EDF

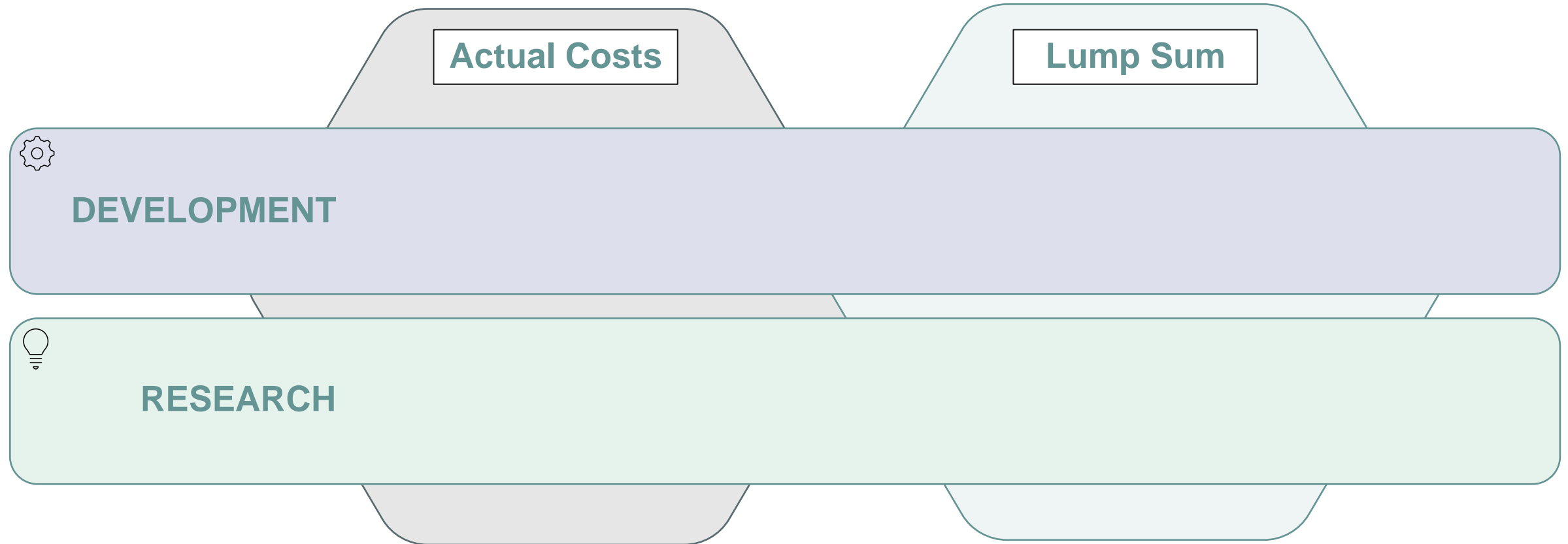


DEVELOPMENT

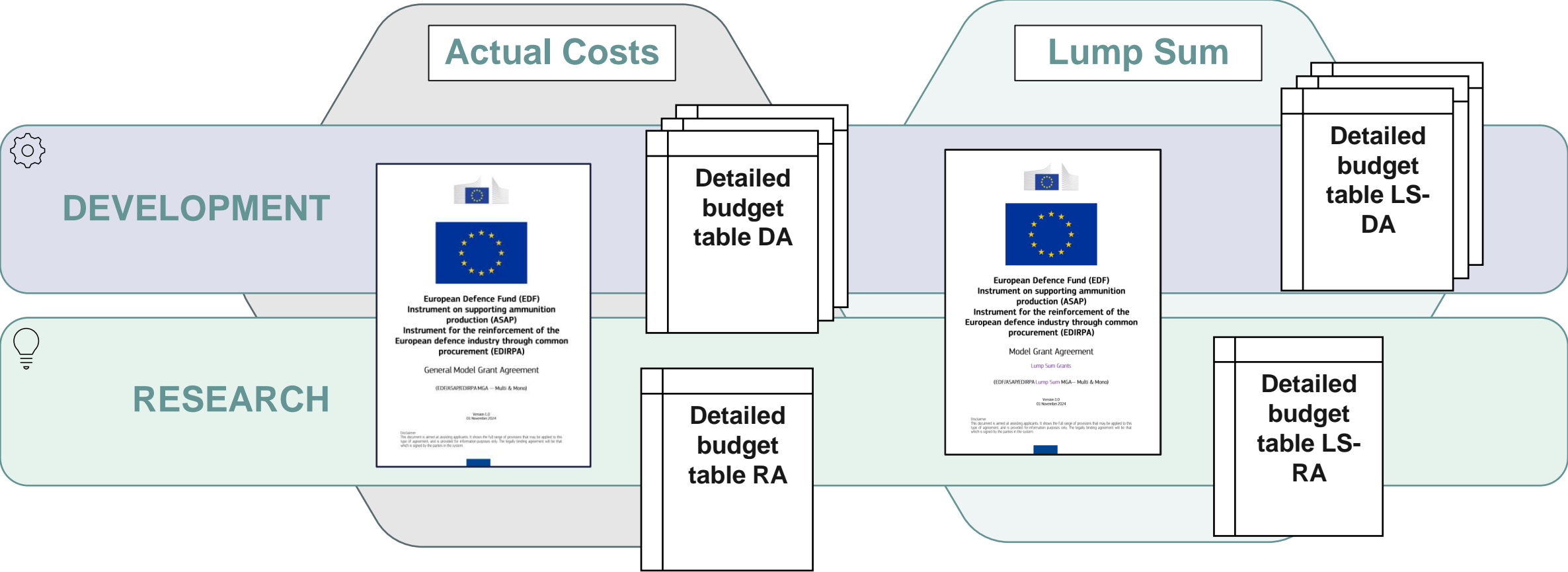


RESEARCH

# Type of grants for EDF



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# AC and LS: common points

Actual Costs

Lump Sum

- **Most provisions of MGA:** IPR, confidentiality and security, ethics, implementation of the action...
- **Payment scheme:** Pre-financing – (Interim payment(s)) – Final payment.

# AC and LS: differences at PROPOSAL stage



## Actual Costs

Staff effort per beneficiary and WP.

Detailed cost estimations and information on **specific items** (subcontractors, purchases).

Summary costs for other items.

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## Lump Sum

**Detailed** cost estimations and information:

- for **all cost categories** per **beneficiary**.
- per **work package (WP)** = major sub-division of the work plan of the project.
- based on **detailed staff effort** for personnel costs.

# AC and LS: differences at EVALUATION & GAP

## Actual Costs

Clarifications and corrections of **obvious budget mistakes.**

**Indicative budget** (per cost category & per beneficiary) in the GA.





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## Lump Sum

**In depth assessment** of budget proposal by Commission + independent experts.

Result of assessment in the Evaluation Summary Report (ESR).

Potential request for **clarifications** and **supporting documents** (salary slips, offers from providers, etc.)

Possible subsequent **budget adjustments**.

**Establishment of lump sum amounts** (per WP & per beneficiary) in the GA.

# AC and LS: differences at IMPLEMENTATION

## Actual Costs

Payment upon:

- **work carried out**
- **incurred costs reported**

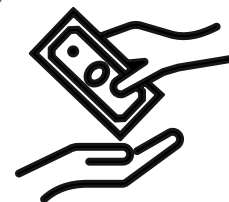
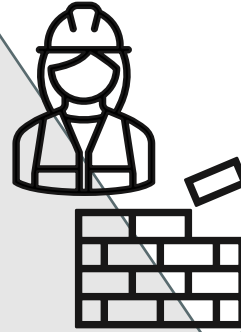
**Technical** checks and reviews.

Need to provide **proof of work carried out** (deliverables, technical documents, etc.)

**Financial (ex-ante) controls** before each payment.

**Financial ex-post audits.**

Need to keep **time sheets, salary slips, invoices** for personnel costs, equipment and subcontracting, etc.



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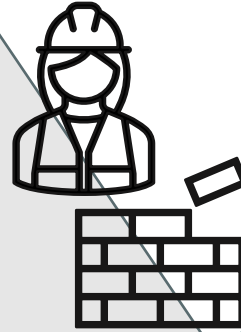
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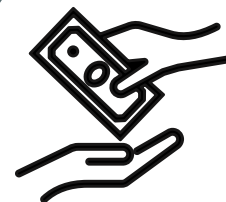


## Lump Sum

Payments upon **completion of work only** (no checks on costs/prices).

Only **technical checks** and reviews (ex-ante or ex-post) are possible.

Only need to provide **proof of completion of work** (deliverables, technical documents, etc.)





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**MANY  
THANKS  
FOR YOUR  
ATTENTION**