

<p align="center">Decision n° 6 of the Head of Administration and Finance</p> <p>Subject: Approach taken by CAJU with regard to CFS requirements in CS2 GAMs</p>	
<p align="center">Maria-Silvia Giannoni Head of Administration and Finance</p>	<p align="center">Date 25.01.2022</p>

Reference:

- H2020 Model Grant Agreement (MGA)
 - art. 20.4 - Final report—Request for payment of the balance
 - Annexe 5 - Model for the certificate on the financial statements
- EU Financial Regulation (EU, Euratom) 2018/1046
 - Art. 203.4 - Supporting documents for payment requests

The purpose of this note is to make clarifications on the approach taken by the CAJU¹ with regard to CFS requirements in CS2 GAMs (Grant Agreement for Members).

70% of the budget allocated to the CS2 programme is implemented through GAMs (Grant agreements for Members) which constitute the backbone of the programme's 10 years technical activities² and have very specific characteristics:

- Duration of 2 or 4 years with annual reporting periods
- High number of participants
- Significant costs per year per beneficiary
- Alignment with the costs to completion of the CS2 programme (CS2DP)

The ongoing GAMs³ have been signed for the period 2020-2023 with four annual reporting periods. The next reporting deadline is 01/03/2022.

¹ In accordance with Article 174 of the Regulation (EU) 2021/2085 "The Clean Aviation Joint Undertaking shall be the legal and universal successor in respect of all grant agreements of the Clean Sky 2 Joint Undertaking established by Regulation (EU) No 558/2014, which it shall replace and succeed."

² The other 30% of the CS2 budget is implemented through GAPs (Grant Agreement for Partners) that are complementary to the GAMs.

³ After last amendment of December 2021



In accordance with art. 20.4 of the MGA⁴, the beneficiaries must provide a CFS (Certificate on Financial statements) at the final reporting period, if the threshold of 325.000 € is reached. The certificate should be drawn up in accordance with the template provided in annexe 5 of the MGA.

In addition, art. 203.4 of the EU Financial Regulation⁵ gives the possibility to the authorising officer of the JU to request a certificate (not specifically a CFS) to cover the projects costs at interim periods when it is based on a risk assessment.

Based on this provisions allowing the authorising office to request additional certificates and considering the multi annual activities of the CS2 GAMs, the JU agreed with its Members to follow a 2-year approach for what concerns the certification of the GAMs costs. The resulting certification of interim cost claims is also in line with the principle of sound financial management providing better assurance to the members on the validated costs per year until the programme closure as well as on the validated IKOP in order to effectively monitor the achievement of the overall objective set in the Regulation (EU) 558/2014 establishing CS2JU.

With a view to consistency in the certification process throughout the period of the CS2 GAMs, the JU and the Members have agreed to always use the CFS standard template as per model GAM also for the interim cost claims for a two years' period.

With respect to the above, the JU decides the following:

- CFS template (Annexe 5 of the GAMs) shall be used for the certificates of the interim periods of 2 years;
- Notwithstanding the provisions of art. 20.4 of the GAM (and the reference to final period), the CFS document will be accepted by the JU *mutatis mutandis* without modification of the text;
- Audit fees incurred in relation to these intermediate certificates will be eligible under the corresponding GAM period.

Done in Brussels, on 25th January 2022,

A handwritten signature in blue ink, appearing to read "Maria-Silvia Giannoni".

Maria-Silvia Giannoni
Head of Administration and Finance
Clean Aviation JU

⁴ See Annexe

⁵ See Annexe



Annexe:

H2020 Model Grant Agreement (MGA)

- art. 20.4 - Final report—Request for payment of the balance

In addition to the periodic report for the last reporting period, the coordinator must submit the final report within 60 days following the end of the last reporting period

The final report must include the following:

...

(b) a 'final financial report' containing

...

ii) a 'certificate on the financial statements' (drawn up in accordance with Annex 5) for each beneficiary [and for each linked third party], if it requests a total contribution of EUR 325 000 or more, as reimbursement of actual costs and unit costs calculated on the basis of its usual cost accounting practices (see Article 5.2 and Article 6.2, Point A).

EU Financial Regulation (EU, Euratom) 2018/1046

- Art. 203.4 - Supporting documents for payment requests:

A certificate on the financial statements of the action or the work programme and underlying accounts may be demanded by the authorising officer responsible in support of interim payments or payments of balances of any amount.

Such a certificate shall be requested on the basis of a risk assessment taking into account, in particular, the amount of the grant, the amount of the payment, the nature of the beneficiary and the nature of the supported activities.

The certificate shall be produced by an approved external auditor or, in the case of public bodies, by a competent and independent public officer.

The certificate shall certify, in accordance with a methodology approved by the authorising officer responsible and on the basis of agreed-upon procedures compliant with international standards, that the costs declared by the beneficiary in the financial statements on which the payment request is based are real, accurately recorded and eligible in accordance with the grant agreement. In specific and duly justified cases, the authorising officer responsible may request the certificate in the form of an opinion or other format in accordance with international standards.