

CA Financial workshop – 24/01/2024

CS2 GAM closure

List of Q&As

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1. Q: Slide 8 - Closure timeline and deadline for submission

A: For GAMs with end date 31/03/2024 (all GAMs except SAT, SYS and TE) the reporting session will be opened on 01/04/2024 and the reporting deadline will be 01/06/2024.

RP	01/01/2023 to 31/12/2023	01/01/2023 to 31/03/2024	01/01/2024 to 30/06/2024
	Deadline for submission		
GAM ITDs	01/03/2024	01/06/2024	01/09/2024
LPA		FP 2023-24	
REG		FP 2023-24	
FRC		FP 2023-24	
AIR		FP 2023-24	
ENG		FP 2023-24	
SYS	FP 2023		
TE	IP 2023		FP 2024
ECO		FP 2023-24	
SAT	FP 2023		
Payment by JU (foreseen)	Q2 2024	Q3 2024	Q4 2024

2. Q: Slide 8 - Closure timeline and deadline for submission. Where can I find the duration / closure timeline of the different projects?

A: For closure timeline, see previous question. The duration of the projects can be found in the respective Grant Agreement.

3. Q: Slide 17 – Certificates. What if we submit costs for 2022/2023 but no funding was left for this period to be requested?

A: This would fall under category of case 3:

- **Case 3:** the threshold of 325,000 EUR **was** reached by End 2021 => Partner submitted a CFS and CTPC in 2022. But **NO** activities in 2022-2023:
 - > No additional certificate but **in 2024 Partner should submit a 0€ Financial statement and upload the CFS/CTPC in the dedicated sections.**

4. Q: Slide 17 – Certificates. Under Case 2, is it "CFS" in any case or "CFS or CTPC"?

A: You need to submit a CFS. You need to submit a CTPC only if the threshold is reached as mentioned in the second bullet point here below (method B).

- **Case 2:** the threshold of 325,000 EUR **was** reached by End 2021 => Partner submitted a CFS and CTPC in 2022.
 - **CFS required in 2024** for costs claimed for all periods (+ adj. of costs not covered by previous CFS), **even if the cumulative contributions 2022-23 is below the threshold.**
 - **If IKOP method B**, and if Total IKOP 2022-2023/24 reach the threshold => **CTP covering TPC 2022-2023/24 is required in 2024.**

5. Q: Slide 18 – Certificates. Do the audit costs need to be accrued in our accounting system before 31/03/2024?

A: Yes, if you want to charge the costs of those certificates.

6. Q: Slide 18 – Certificates. Can we register the cost without invoice? The activities will be done in April and May, it will not be possible to receive and pay the invoice before the end of March.

A: Yes, this is acceptable in case of audit certificates as long as the costs are booked in your accounts as expenditures (based on invoices or as accruals).

7. Q: Slide 18 – Certificates. Must the certificate have a date of issue from April/May 2024?

A: The certificate(s) should cover any costs till end of period/project (31/03/2024), therefore the certificate should be dated as from 1st of April 2024.

8. Q: Slide 50: If an adjustment must be provided due to a positive ex-post audit for 2020, should the ex-post audit result be uploaded in SyGMA?

A: Not in that case. Please clearly specify it in the UoR (Use of Resources). Also, prior approval of the PO and coordinator are required if not yet included in the CS2DP failing which the positive adjustment will be rejected.

9. Q: Slide 50: We have an ex-post audit ongoing for the period 2020-2021 and we are encountering problems with the auditors. How can we defend our opinion?

A: For any issues, please contact our functional mailbox as soon as possible so that we can look into your case (ex-post-audit@clean-aviation.eu). Moreover, you will have the opportunity to make observations and provide alternative evidence (if any) during the observation phase when the Draft Audit Report (DAR) will be issued.

10. Q: Slide 50: When declaring in the Form C in SyGMA an adjustment due to a positive ex-post audit, should we include both the costs and the funding recovered, or just the funding? We are not sure whether we would be counting the costs twice if we include them since they were already provided in the original Form C.

A: You should include both costs and funding recovered, but not the TPC. You should also provide a clear explanation in the UoR. Moreover, as already explained in the reply to question 9, please make sure a prior approval of the PO and coordinator has been provided and the required funding must be limited to your maximum budget approved by the consortium in the final CS2DP.

11. Q: Slide 17 – Certificates

For years 2020-2021 we didn't reach the 325k EUR threshold of JU funding but we reached the 325k EUR threshold of TPC – in 2022 we delivered a CTPC certificate for 2020-2021 (we use actual cost method for cost declaration).

For 2022-2023-2024 we request 0,00 EUR of the JU funding but we reach the 325k EUR threshold in TPC – do we need CFS or CTPC certificate or none of them?

A: If your JU contribution didn't reach the 325k EUR threshold in the 4 years, you do not need to provide a CFS.

If your TPC are above the 325k EUR threshold and you follow method B (TPC - total project costs > TEC - total eligible costs) you need to provide a CTPC.

12. Q: Slide 17: Can you please define the Total Project Costs (TPC)? Is it the total amount of costs you have spent in the project from the beginning of the actions in CS2 (2014) or is it limited to the last GAM 2020-2023 (2024)?

A: TPC means the total project costs which can be different from TEC (Total eligible costs).

- When $TPC \leq TEC \Rightarrow$ Method A
- When $TPC > TEC \Rightarrow$ Method B

The same method (A or B) should be applied for all periods.

The financial reporting covers only the current GAM i.e. the period 2020-2023 (or 2024).

For more information on Total Project Costs, please refer to the IKOP guidance (update May 2019) available on CAJU website:

[Key documents | Clean Aviation \(clean-aviation.eu\)](https://clean-aviation.eu)

13. Q: Slide 9: If we are involved in different platforms (e.g. SYS and AIR), do we have to provide separate TPC (TEC) for the different platforms?

A: Yes, that is correct.

14. Q: Slide 71 - Final report. Should it refer only to the period 2020-2023 (latest GAM) or since the beginning of the project (2014-2024)?

A: The Final (operational) report should cover the full CS2 programme's duration (2014-2023/2024) as it presents the final results for the complete programme, while the Financial reporting is related only to the last GAM period (from 2020 to 2023/2024).

15. Q: What are the options for extending the deadline to submit the 2020-2023 CFS?

A: CFS are required for the reporting deadline (60 days after the end of the reporting period) if the threshold is reached. Specific requests for extension (when submitted well in advance of the deadline) will be duly assessed by CAJU to ensure that the overall costs validation and closure of the GAM are not delayed nor put at risk.

16. Q: Implementation of ex-post audits that will happen after 2023 cost assessment

A: See the slides of Financial Workshop (from slide n°44).

17. Q: Eligibility of coordinator costs after GAM closure

A: Costs incurred after the project duration are not eligible except those ones related to drafting/submitting the final report and the CFS (see previous question).

18. Q: Are there any opportunities to submit adjustments for 2021? we have discovered a cost where we have been invoiced late by the supplier, this period was covered by the 2020/21 audit period, but it is still within the latest GAM. If a 2021 adjustment is permitted, what are the audit CFS implications as we would effectively be submitting an adjustment which wasn't in the scope of the 2020/21 audit?

A: See slide n°10.

19. Q: Is it possible to claim costs for hardware (via sub contracts, purchase order) that is delivered prior to the 31st March only, or is a later delivery also accepted if the hardware is included in the report submitted prior to the end of May 2024.

A: Costs are eligible as long as they have been incurred (according to your accounting practices) during the reporting period.

20. Q: A partner already submitted a CFS and a CTPC in 2022 for 2020-2021 costs. Therefore, they have to provide a CFS for 2022-2023 costs according to the JU guidelines. Do they also have to provide a CTPC even if they already provided one in 2022? Their total accepted contribution (2020-2023) is higher than the 325k€ threshold, but their total accepted contribution for 2022-2023 (no activities in 2023) is below the threshold. Since they already provided a CTPC in 2022, and the period 2022-2023 is below the threshold, should they request one in 2024?

A: This would fall under category of case 3 (slide n°17):

- **Case 3:** the threshold of 325,000 EUR **was** reached by End 2021 => Partner submitted a CFS and CTPC in 2022. But **NO** activities in 2022-2023:
 - No **additional** certificate but **in 2024 Partner should submit a 0€ Financial statement and upload the CFS/CTPC in the dedicated sections.**

21. Q: Will the slides of this Financial Workshop be available to participants?

A: Both the slides and the Q&A will be uploaded onto the CAJU website, under the key document section > Financial guidance and procedures

<https://www.clean-aviation.eu/key-documents>

Budget and Finance

▼ Budgets

▼ Annual Accounts

► Financial guidance and procedures

- [CAJU Guidance note for the classification of Wind-Tunnel Testing facilities in Horizon Europe projects \(May 2022\)](#)
- [Clean Aviation Financial Workshop 2023](#)
- [Clean Aviation Financial Workshop 2023 – List of Q&A](#)