

LIST OF CHANGES IN THE « GUIDE TO FINANCIAL ISSUES » VERSION OF FEBRUARY 2005

GENERAL CHANGES:

- All figures are now presented in following way:
99,999,999.99, instead of 99.999.999,99
- Poland (PL) has been replaced by Bulgaria (BU) in all examples where it was used as an example of an Associated State, since it is now a Member State

THESE CHAPTERS CONTAIN FOLLOWING CHANGES:

2.1.2.3 “The particular case of resources made available by third parties on the basis of a prior agreement” has been changed

New subchapters:

2.1.2.3.1 “Exception for contractors using additional costs reporting model”

2.1.2.3.2 “The particular case of entities composed of several independent legal entities- Special clause number 23”

2.1.2.3.3 How to declare costs provided by a third party when special clause 23 is not used

2.1.2.3.4 Certification of third party’s costs

2.1.2.4 “The particular case of single legal entities composed of several independent legal entities”:
This chapter has been inserted within 2.1.2.3 and now is **2.1.2.3.2**

2.4.2 “**Cost models proposed**”- changes have been made relating to AC permanent staff (management activities) and the footnote no: 108 changed: new SME definition referred to Commission Recommendation of 6 May 2003 (JO L 124 of 20.05.2003)

3.1.2.2.1 Table has been modified

3.1.2.2.2 Table has been modified

3.1.2.2.3 Table has been modified

3.1.3.3.1 Changes have been made regarding type of receipts

Additional chapter: 3.1.3.2.3 “Other sources of Community funding for certain participants

3.1.3.3.3 Changes in the title: new: “Impact on the calculation of the Community contribution” changes in the examples (receipts per contractor rather than per activity) and an additional example (No 3)

- 3.1.3.4.1** “The purpose of the Community framework for State aid for research and development”:
 - The Vademecum of Community Rules on State aid for Research and Development" replaced by: "Community Framework for State aid for Research and Development"
 - Footnote 156 has been changed
- 3.1.3.4.2** Changes made in “Impact on FP6”:
 - Additional footnote (no: 158)
 - Additional point concerning bonuses received by a contractor.
- 3.1.3.5.2** “Specific research projects for SMES”: additional footnote concerning the SME definition.
- 3.1.3.6** “Examples”:
 - Example 1 was modified
 - Example 2 was removed
 - Example 3 was removed
- 3.2.1.5** “Interest yielded by pre-financing provided by the Commission”: changed and an additional paragraph concerning taxation on pre-financing
- 3.2.3.1.1.2** “Reports”: additional hyperlink concerning further information on reporting
- 3.2.3.1.2.4** “Scope and content of an audit certificate: additional explanation concerning language in which the audit certificate should be issued.
- 4.2.2** “Audits”: enhanced explanation concerning specific audit rules that apply to International organisations due to the changes made in the special clauses,
- 5.1.1** “Recovery”: table was changed
- 5.1.2** “General procedures for reimbursement of amounts due to the Community”: additional reference to point 5.1.6.1
- 5.1.6.3.2** Table was changed
- 5.1.6.3.3** Table was changed
- 6.1.1** “Personnel costs”: changed and additional paragraphs concerning teleworking and in-house consultants

Annexes:

- Annexes 6A, 6B, 6C, 6D were removed.
- 6.7 Annex 7 (“Proposed models for audit certificate”) was changed
- Annex 6.9 (“Table of adopted special clauses”):
 - UPDATED: 2, 2bis, 2(A), 2(A)bis, 15
 - ADDED new special clauses: 36, 37 and 38

In addition, related to these changes some footnotes have been removed, others changed slightly and new footnotes have been added in order to take into account the modifications made in this new version. This has implications for their numbering.