



# LIFE+ Finanzfragen bei der Projektentwicklung



LIFE-Plattform  
9.-10. Mai 2012  
Illmitz, Österreich



# Situation in Österreich

- 1 Projekt aus 2006 in der Endzahlung
- 2 Projekte aus 2007, davon 2 besucht, 1 in der Zwischenzahlung
- 2 Projekte aus 2008, davon 1 besucht.
- 2 Projekte aus 2009
- 3 Projekte aus 2010
- 2011 ?



# Zahlungsmodalitäten

*(Art. 28)*

Allgemeine Regel : 3 Teilzahlungen :

- 1. Vorfinanzierung = 40 % des Höchstbetrags der Unterstützung
- 2. Vorfinanzierung zur Halbzeit = 40 % des Höchstbetrags der Unterstützung
- Abschlusszahlung = Restbetrag (maximal 20 %)

Kleine Projekte mit einer Projektdauer von < 24 Monaten oder einem Unterstützungsbeitrag von < 300 000 € :

- 1. Vorfinanzierung erhöht sich auf 70 % des Höchstbetrags der Unterstützung
- Abschlusszahlung = Restbetrag (maximal 30 %)



## 2. Vorfinanzierung

*(Art. 28.3)*

- Nachdem mind. 150 % der 1. Vorfinanzierung verwendet wurden.
- Beahlt nach Genehmigung, durch die Kommission, von:
  - ✓ Zahlungsantrag
  - ✓ Technischer Zwischenbericht + Aufstellung der Ausgaben
  - ✓ Angaben zum Rechnungsprüfer
- Zwischenberichte müssen bis spätestens 9 Monate vor Projektende eingereicht werden.
  - Ausnahme: Zwischenzahlung ohne vorherige 1. Vorfinanzierung  
Wenn mind. 60 % des Höchstbetrags der Unterstützung ausgegeben wurde  
Betrag = % festgesetzt in der Zuschussvereinbarung x bisher angefallende förderfähige Kosten



## 2. Vorfinanzierung

*(Art. 28)*

Artikel 28.3 : 4 Teilzahlungen (ab 2010) :

- 1. Vorfinanzierung = 40 % des Höchstbetrags der Unterstützung
- 2. Vorfinanzierung = 20 % des Höchstbetrags der Unterstützung
- 3. Vorfinanzierung = 20 % des Höchstbetrags der Unterstützung
- Abschlusszahlung = Restbetrag (maximal 20 %)

Wenn die Projektdauer 48 Monate und der EU-Beitrag € 2.000.000 überschreiten. Die 2. Vorfinanzierung kann erfolgen, wenn 100 % der 1. Vorfinanzierung verwendet worden sind. Die 3. Vorfinanzierung kann erfolgen, wenn 100 % der 1. und 2. Vorfinanzierung verwendet worden sind.



# Zinsen auf Vorfinanzierungen

*(Art 24.7)*

- Alle Zuschussempfänger müssen der Kommission die Höhe der Zinsen oder gleichwertiger Gewinne mitteilen, die durch die Vorfinanzierungen entstanden sind.
- Zinsen werden von der Abschlusszahlung abgezogen.
- Ausnahmen:
  - Wenn Vorfinanzierungen  $> 750.000 \text{ €}$  : Im Januar werden die erzielten Zinsen des Vorjahres an die Kommission mitgeteilt; Einzug durch Einzugsauftrag (falls  $> 200\text{€}$ )
  - Wenn Vorfinanzierung  $< 50.000 \text{ €}$  : keine Zinsen fällig
  - Vorfinanzierung an Mitgliedsstaaten: keine Zinsen fällig, die Zinsen müssen aber beim Abschlussbericht als Einnahme angegeben werden



<b>STANDARD PAYMENT REQUEST AND FINANCIAL STATEMENT/BENEFICIARY'S CERTIFICATE</b>			
<b>Project reference</b>			
<b>Legal name of coordinating beneficiary</b>			
<b>Address</b>			
<b>Reference period Eligibility period</b>		From:	To:
<b>Banking details:</b>	Name and address of the bank *)		
	Bank account n°		
	I.B.A.N		
	Bank account holder		
	Payment reference (if necessary)		
<b>Type of payment requested:</b>		<b>Further pre-financing/interim payment</b>	<input type="checkbox"/>
		<b>Payment of the balance</b>	<input type="checkbox"/>
<b>Declaration of interest yielded on the pre-financing amount:</b>			€
<p><b>I certify on my honour that the information contained in this payment request is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with the applicable rules and that this request for payment is substantiated by adequate supporting documents that can be checked.</b></p>			
<b>Legal/statutory representative</b>		<b>Project manager</b>	
<b>Name:</b>		<b>Name:</b>	
<b>Title:</b>		<b>Title:</b>	
<b>Function:</b>		<b>Function: Project manager</b>	
<b>Date:</b>		<b>Date:</b>	
<b>Signature:</b>		<b>Signature:</b>	
<b>Enclosures:</b>		<ul style="list-style-type: none"> <li>- Excel Workbook either on a diskette, CD-Rom or sent by e-mail</li> <li>- External audit report if appropriate</li> </ul>	



## Beneficiary's Certificate for Nature Projects

<b>Project reference</b>	
<b>Full name of coordinating beneficiary</b>	
<p><b>We certify that the durable equipment purchased/manufactured for the project, during the project period and for which the life-expectancy is longer than that of the project, will in the future be used exclusively for nature conservation activities</b></p>	
<p><b>We also certify that the land purchase in the framework of the project has been definitively assigned to nature conservation activities.</b></p>	
<b>Legal/statutory representative</b>	<b>Project manager</b>
<b>Name:</b>	<b>Name:</b>
<b>Title:</b>	<b>Title:</b>
<b>Function:</b>	<b>Function: Project manager</b>
<b>Date:</b>	<b>Date:</b>
<b>Signature:</b>	<b>Signature:</b>

## Consolidated Cost Statement for the Project

Project reference \_\_\_\_\_

Statement of expenditures	Total real costs with non-recoverable VAT	Total eligible costs with non-recoverable VAT	Statement of income	€	% of eligible costs
Personnel			EU contribution		
Travel			Contribution of the coordinating beneficiary		
External assistance			Contribution of the associated beneficiaries		
Durable goods - Infrastructure			Other sources of funding		
Durable goods - Equipment			Direct income		
Durables goods - Prototypes					
Land/rightspurchase/lease					
Consumable material					
Other direct costs					
Overheads					
<b>TOTAL ELIGIBLE COSTS</b>	€ 0,00	€ 0,00	<b>TOTAL</b>	€ 0,00	

**Date and signature**

Date	signature



### Financial Statement of the participant

<b>Name of participant:</b>					
<b>Coordinating Beneficiary (tick if applicable)</b>			<b>Associated Beneficiary (tick if applicable)</b>		
Statement of expenditures	Total real costs with non-recoverable VAT	Total eligible costs with non-recoverable VAT	Statement of income	€	% of eligible costs
Personnel	€ 0,00	€ 0,00	EU contribution		
Travel	€ 0,00	€ 0,00	Contribution of the coordinating beneficiary		
External assistance	€ 0,00	€ 0,00	Contribution of the associated beneficiaries	€ 0,00	
Durable goods - Infrastructure	€ 0,00	€ 0,00	Other sources of funding	€ 0,00	
Durable goods - Equipment	€ 0,00	€ 0,00	Direct income	€ 0,00	
Durables goods - Prototypes	€ 0,00	€ 0,00			
Land/rightspurchase/lease	€ 0,00	€ 0,00			
Consumable material	€ 0,00	€ 0,00			
Other direct costs	€ 0,00	€ 0,00			
Overheads	€ 0,00	€ 0,00			
<b>TOTAL</b>	<b>€ 0,00</b>	<b>€ 0,00</b>	<b>TOTAL</b>	<b>€ 0,00</b>	
<b>Exchange rate used to convert national currency into EURO, in case the project accounts are kept in another currency than EURO (i.e. the exchange rate of the first banking day of the year in which the costs are paid as published by the European Central Bank):</b>				Year	Exchange rate
<b>Date of VAT declaration where appropriate</b>			<b>Date and signature</b>		

<b>Contribution of associated beneficiaries</b>				
<b>Name of associated beneficiary</b>	<b>Amount in national currency</b>	<b>Year</b>	<b>Exchange rate</b>	<b>Amount of co-funding in €</b>
			1,00000	
			1,00000	
			1,00000	
			1,00000	
			1,00000	
<b>Total</b>				<b>€0,00</b>

<b>Other sources of funding</b>				
<b>Name of co-financer</b>	<b>Amount in national currency</b>	<b>Year</b>	<b>Exchange rate</b>	<b>Amount of co-funding in €</b>
			1,00000	
			1,00000	
			1,00000	
			1,00000	
			1,00000	
<b>Total</b>				<b>€0,00</b>

<b>Direct income</b>				
<b>Description of the direct income</b>	<b>Amount in national currency</b>	<b>Year</b>	<b>Exchange rate</b>	<b>Amount in €</b>
			1,00000	
			1,00000	
			1,00000	
			1,00000	
			1,00000	
<b>Total</b>				<b>€0,00</b>



Total Personnel:		€0,00																							
General information on staff assigned to the project				Calculation of the personnel costs								Time units worked on the project													
A	B	C	D	E	F	G	H	I	J	K	L	(A)	M	N	O	P	Q	R	S	T	U	V	X	Y	Z
Seq n°	Year	Name of person	Function /Type of employment contract	Annual gross salary	Time unit	Annual number of working time units	Time unit rates (ColumnE/G)	Number of time units assigned to the project (column Z)	Total personnel costs in national currency (H*I)	Exchange rate	Amount in € (J/K)	Seq n°	January	February	March	April	May	June	July	August	September	October	November	December	Total per calendar year
1								0		0,00000		1													0
2								0		0,00000		2													0
3								0		0,00000		3													0
4								0		0,00000		4													0
5								0		0,00000		5													0
6								0		0,00000		6													0
7								0		0,00000		7													0
8								0		0,00000		8													0
9								0		0,00000		9													0
10								0		0,00000		10													0
11								0		0,00000		11													0
12								0		0,00000		12													0
13								0		0,00000		13													0
14								0		0,00000		14													0
15								0		0,00000		15													0
16								0		0,00000		16													0
17								0		0,00000		17													0
18								0		0,00000		18													0
19								0		0,00000		19													0
20								0		0,00000		20													0
21								0		0,00000		21													0
22								0		0,00000		22													0
23								0		0,00000		23													0
24								0		0,00000		24													0
25								0		0,00000		25													0
26								0		0,00000		26													0
27								0		0,00000		27													0



Total Travel with non-recoverable VAT:

€0,00

A	B	C	D	E	F	G	H	I	J	K	L	M
Seq n°	Reference number of accounting document	Date of accounting document	Date of payment	Name(s) of person(s) traveling	Purpose of the travel and duration	Location (from/to)	Description of the cost item	Invoiced amount in national currency without VAT	Invoiced amount in national currency with non-recoverable VAT	Exchange rate	Invoiced amount in € without VAT	Invoiced amount in € with non-recoverable VAT
1										0,00000		
2										0,00000		
3										0,00000		
4										0,00000		
5										0,00000		
6										0,00000		
7										0,00000		
8										0,00000		
9										0,00000		
10										0,00000		
11										0,00000		
12										0,00000		
13										0,00000		
14										0,00000		
15										0,00000		
16										0,00000		
17										0,00000		
18										0,00000		



Total external assistance with non-recoverable VAT:										
										€0,00
A	B	C	D	E	F	G	H	I	J	K
Seq n°	Date of invoice	Number of invoice	Date of payment	Name of sub-contractor	Description of sub-contracted item/ service and the period (from to) the service was provided	Invoiced amount in national currency without VAT	Invoiced amount in national currency with non-recoverable VAT	Exchange rate	Invoiced amount in € without VAT	Invoiced amount in € with non-recoverable VAT
1								0,00000		
2								0,00000		
3								0,00000		
4								0,00000		
5								0,00000		
6								0,00000		
7								0,00000		
8								0,00000		
9								0,00000		
10								0,00000		
11								0,00000		
12								0,00000		
13								0,00000		
14								0,00000		
15								0,00000		
16								0,00000		
17								0,00000		
18								0,00000		
19								0,00000		
20								0,00000		
21								0,00000		



			Total costs	Depreciated amount											
Total Equipment with non-recoverable VAT:			€0,00	€0,00											
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Seq n°	Date of invoice	Number of invoice	Payment date	Supplier	Description of infrastructure	Invoiced amount in national currency without VAT	Invoiced amount in national currency with non-recoverable VAT	Depreciated amount in national currency without VAT	Depreciated amount in national currency with non-recoverable VAT	Exchange rate	Invoiced amount in € without VAT (G/K)	Invoiced amount in € with non-recoverable VAT (H/K)	Depreciated amount in € without VAT (I/K)	Depreciated amount in € with non-recoverable VAT (J/K)	
1										0,00000					
2										0,00000					
3										0,00000					
4										0,00000					
5										0,00000					
6										0,00000					
7										0,00000					
8										0,00000					
9										0,00000					
10										0,00000					
11										0,00000					
12										0,00000					
13										0,00000					
14										0,00000					
15										0,00000					
16										0,00000					
17										0,00000					
18										0,00000					
19										0,00000					
20										0,00000					
21										0,00000					
22										0,00000					
23										0,00000					

**Total Prototype with non-recoverable VAT:**

**€0,00**

A	B	C	D	E	F	G	H	I	J	K
Seq n°	Year	Date of invoice	Number of invoice	Payment date	Supplier	Description of prototype	Invoiced amount in national currency without VAT	Invoiced amount in national currency with non-recoverable VAT	Exchange rate	Invoiced amount in € without VAT
1									1,00000	
2									1,00000	
3									1,00000	
4									1,00000	
5									1,00000	
6									1,00000	
7									1,00000	
8									1,00000	
9									1,00000	
10									1,00000	
11									1,00000	
12									1,00000	
13									1,00000	
14									1,00000	
15									1,00000	
16									1,00000	
17									1,00000	
18									1,00000	
19									1,00000	
20									1,00000	
21									1,00000	
22									1,00000	
23									1,00000	
24									1,00000	
25									1,00000	
26									1,00000	
27									1,00000	
28									1,00000	
29									1,00000	
30									0,00000	
									Total	€0,00

Total landpurchase wit non-recoverable VAT

€0,00

A	B	C	D	Notarial Act			H	I	J	K	L	M	N	O
				E	F	G								
Sequential number	Location of the Land	Surface (Ha.)	Land register n°	Date (dd/mm/yy)	Number	Name of notary	Clause included	Purchase price in national currency without VAT	Associated taxes in national currency without VAT	Total amount without VAT in national currency (+/-)	Total amount in national currency with non-recoverable VAT	Exchange rate	Total amount without VAT in € (K/M)	Total amount with non-recoverable VAT in € (L/M)
1										0		0,00000		
2										0		0,00000		
3										0		0,00000		
4										0		0,00000		
5										0		0,00000		
6										0		0,00000		
7										0		0,00000		
8										0		0,00000		
9										0		0,00000		
10										0		0,00000		
11										0		0,00000		
12										0		0,00000		
13										0		0,00000		
14										0		0,00000		
15										0		0,00000		
16										0		0,00000		
17										0		0,00000		
18										0		0,00000		
19										0		0,00000		
20										0		0,00000		
21										0		0,00000		
22										0		0,00000		
23										0		0,00000		

Total Consumables with non-recoverable VAT:										
			€0,00							
A	B	C	D	E	F	G	H	I	J	K
Seq n°	Date of invoice	Number of invoice	Date of payment	Supplier	Description of cost item	Invoiced amount in national currency without VAT	Invoiced amount in national currency with non-recoverable VAT	Exchange rate	Invoiced amount in € without VAT (G/I)	Invoiced amount in € with non-recoverable VAT (H/I)
1								0,00000		
2								0,00000		
3								0,00000		
4								0,00000		
5								0,00000		
6								0,00000		
7								0,00000		
8								0,00000		
9								0,00000		
10								0,00000		
11								0,00000		
12								0,00000		
13								0,00000		
14								0,00000		
15								0,00000		
16								0,00000		
17								0,00000		
18								0,00000		
19								0,00000		
20								0,00000		
21								0,00000		

**Total overheads/indirect costs with non-recoverable VAT**

€0,00

A	B	C	D	E	F	G	H	I
Seq n°	Year	Description of cost item	Invoiced amount in national currency without VAT	Invoiced amount in national currency with non-recoverable VAT	Invoiced amount in national currency without VAT attributed to the project	Invoiced amount in national currency with non-recoverable VAT attributed to the project	Exchange rate	Invoiced amount without VAT attributed to the project in € (E/G)
1							1,00000	
2							1,00000	
3							1,00000	
4							1,00000	
5							1,00000	
6							1,00000	
7							1,00000	
8							1,00000	
9							1,00000	
10							1,00000	
11							1,00000	
12							1,00000	
13							1,00000	
14							1,00000	
15							1,00000	
16							1,00000	
17							1,00000	
18							1,00000	
19							1,00000	
20							1,00000	
21							1,00000	
22							1,00000	
23							1,00000	
24							1,00000	
25							1,00000	
26							1,00000	
27							1,00000	
28							1,00000	
29							1,00000	
30							1,00000	
							Total	€0,00



# Viel Erfolg !



<http://ec.europa.eu/environment/life/toolkit/pmtools/index.htm>