

AGENDA
SEMINAR FOR AUDITORS AND FINANCIAL MANAGERS/ACCOUNTANTS
OF BENEFICIARIES AND PARTNERS

24 April 2012, Riga
25 April 2012, Tartu
16 May 2012, Pskov

9:00	REGISTRATION, welcome coffee
9.30	Welcome and Introduction
9:40	<p>Legal framework of the ENPI-CBC projects</p> <ul style="list-style-type: none"> • Applicable Regulations and Directives • Practical Guide for External Actions (PraG). Relevant parts applicable to implementation of ENPI-CBC projects • Outline of the Grant Contract and all its annexes <ul style="list-style-type: none"> - The Grant Contract (Beneficiary – Contracting authority) - The Partnership Agreement (Beneficiary-Partner(s))
	<p>Contractual obligations (General and Special conditions of the Grant Contract and , changes in the Grant Contract)</p> <ul style="list-style-type: none"> • Special Conditions, including derogations to General Conditions (GC) • Main articles in General Conditions (except eligibility of expenditure, accounting and reporting): amendment to the contract, ownership/use of results, etc. • Annexes I (Description of the Action) and III (Budget)
	<p>Eligibility of expenditure and supporting documents</p> <ul style="list-style-type: none"> • General principles in article 14 of GC • Rules and supporting documents for: <ul style="list-style-type: none"> ○ direct costs ○ contingency reserve ○ administrative costs <p>Interest and direct revenue from the project activities Visibility requirements</p>
12:00	Lunch
13:00	<p>Expenditure verification</p> <ul style="list-style-type: none"> • Annex VII of Grant Contract Expenditure verification reports • comments to the auditor's report contents
	Questions and answers
14 :30	Tea & Coffee
15:00	<p>Procurement rules</p> <ul style="list-style-type: none"> • Annex IV of grant contract (general principles, rule of origin...)

- Compliance of procurement rules with Estonian/Latvian/Russian national requirements

From accounting to reporting

- Article 16 of GC on accounting RCBI
- Use of exchange rates RCBI/JTS
- Reporting requirements according to Grant contract
- Annex VI (reporting template)
- National accountancy supporting documents

17:00

Questions and answers /Conclusion