

**Interreg
Europe**



European Union | European Regional Development Fund



*Sharing solutions
for better regional policies*

Finance seminar Interreg Europe 2nd call projects

Barcelona, 31 May – 1st June 2017



INTRODUCTION

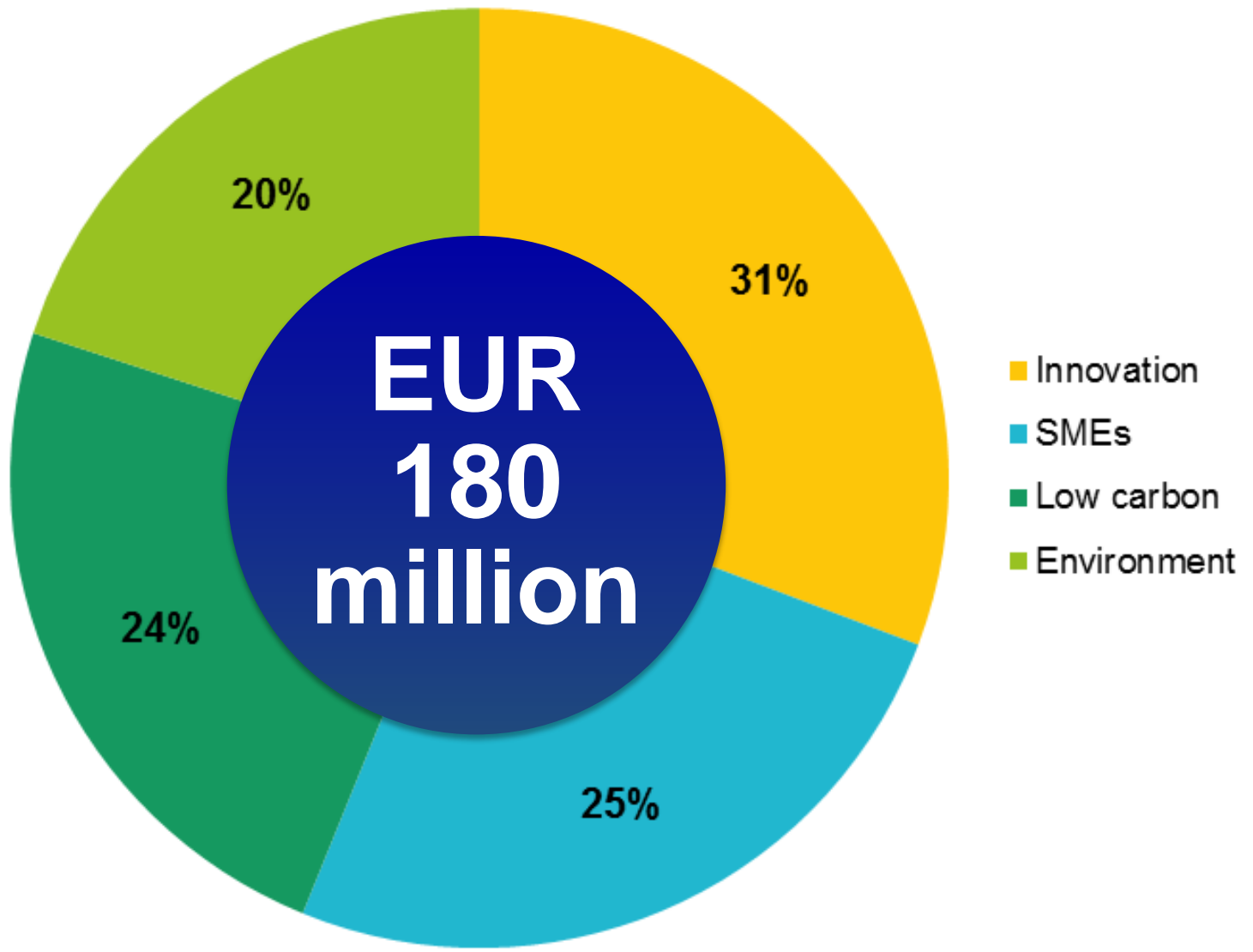


First two calls: key figures

| | 1 st call | 2 nd call | TOTAL |
|--|----------------------|----------------------|-----------------------------|
| N° of applications submitted | 261 | 211 | 472 |
| N° of eligible applications (% of applications submitted) | 175 (67 %) | 158 (75 %) | 333 (71%) |
| N° of approved projects (% of applications submitted) | 64 (25 %) | 66 (31 %) | 130 (28 %) |



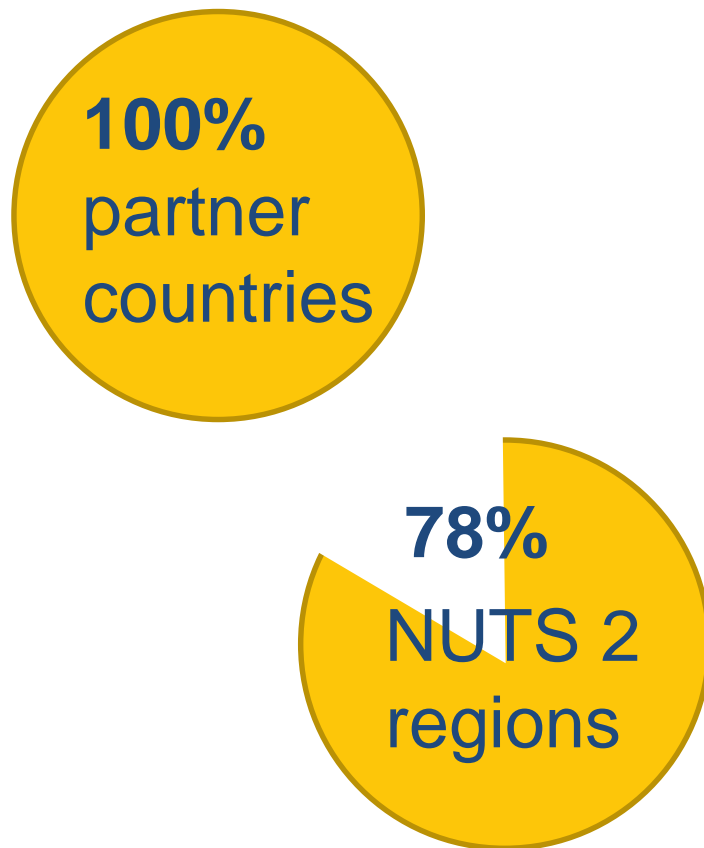
Cumulative call results



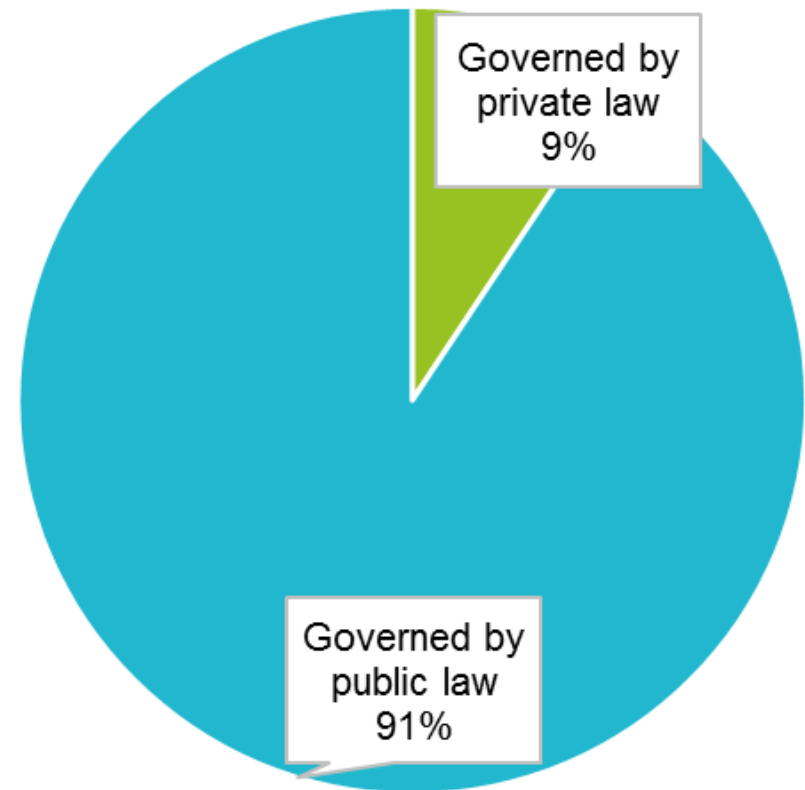


Cumulative call results

Geographic coverage



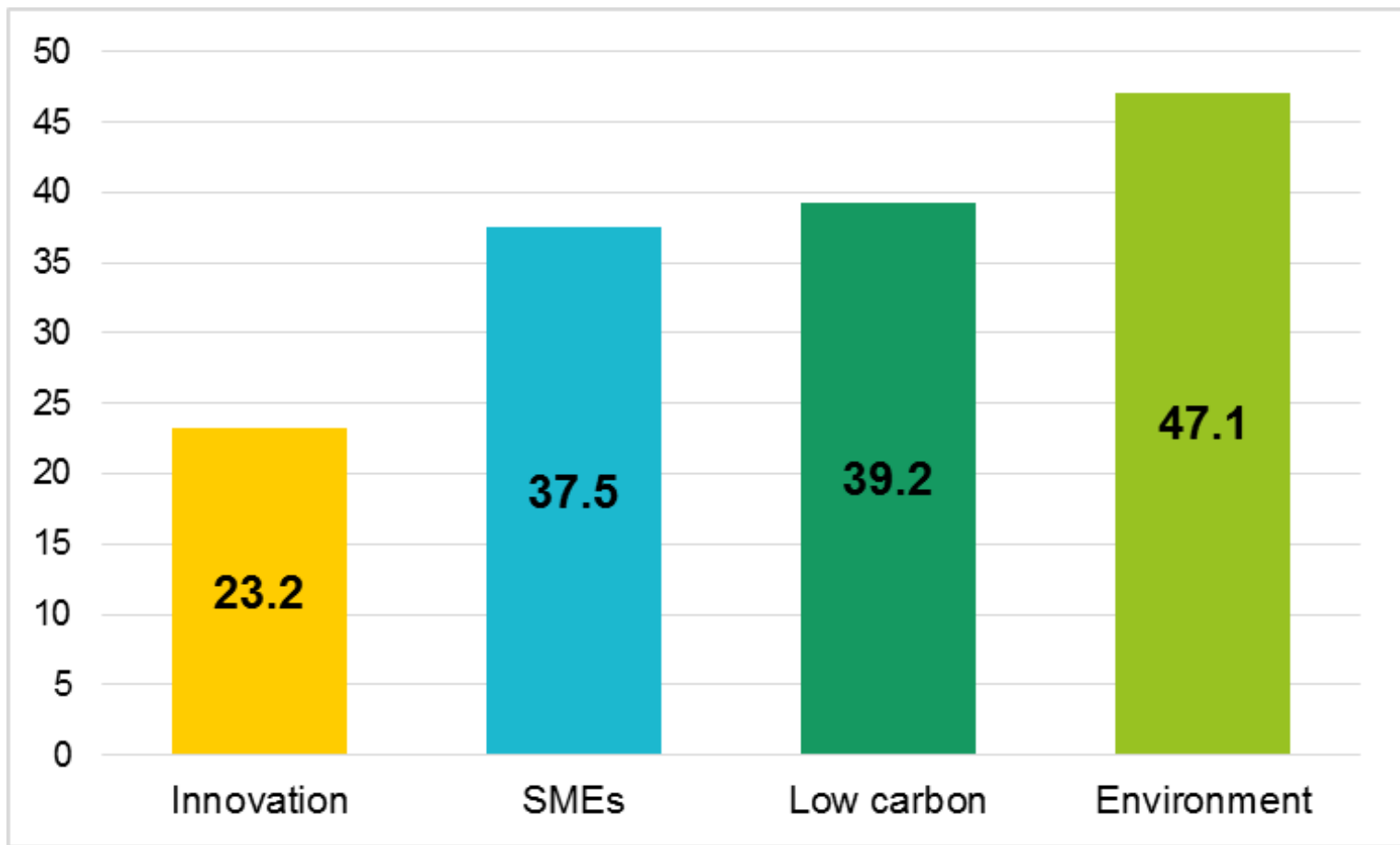
Partners by legal status





Budget available

ERDF left: **EUR 147 M**



Our goal

To provide:



- Information on financial reporting and control procedures and requirements
- Practical case studies
- Room for your questions
- Opportunity to exchange on financial matters with financial managers and first level controllers of other projects



Before we start...

Main abbreviations

- FLC = First level controller
- LP = Lead partner
- PP = Project partner
- JS = Joint secretariat
- MA = Managing authority
- PM = Programme manual (not ~~project manager~~ 😊)
- PR = Progress report
- AF = Application form

**Interreg
Europe**



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*Sharing solutions
for better regional policies*

Financial reporting: legal framework and procedures



1. REPORTING PROCEDURES



Reporting deadlines and procedures

- Reporting periods are set by call subject to the monitoring committee (MC)'s approval
- 2nd call MC's approval 5 October 2016

| | Reporting period | | Deadline for submission |
|-----------------------------------|------------------|--------------------------------------|---|
| Phase 1 (e.g.36 months) | six-monthly | 01 Jan – 30 June 01 July – 31 Dec | 01 October 01 April |
| Phase 2 (24 months) | annual* | 01 Jan – 31 Dec | 01 April (first year) 31 Dec (second year) |

* six-monthly reporting under certain conditions (eg. decommitment risk, high amounts due to pilots)



Reporting procedures

What are the main steps?



Is it option 1?

1

- Project partners send their reports incl. list of expenditure and list of contracts to their FLCs through iOLF

2

- The FLCs verify and confirm the eligibility of the expenditure reported by the respective project partners in iOLF

3

- The lead partner consolidates and submits the joint progress report to the JS



Is it option 2?

1

- Project partners send their reports incl. list of expenditure and list of contracts to the lead partner through iOLF

2

- The FLC of the lead partner verifies and confirms the eligibility of the expenditure

3

- The lead partner consolidates and submits the joint progress report to the JS



Reporting procedures

Option 1 or 2?





Option 1!

1

- Project partners send their reports incl. list of expenditure and list of contracts to their FLCs through iOLF

2

- The FLCs verify and confirm the eligibility of the expenditure reported by the respective project partners in iOLF

3

- The lead partner consolidates and submits the joint progress report to the JS



Preliminary steps

- During the first reporting period project partners:
 - ✓ have signed the project partnership agreement

ONLY partners who signed the project partnership agreement can report costs!



Preliminary steps

- During the first reporting period project partners:
 - ✓ have identified the organizations responsible for first level control at the Partner State level

If decentralised control systems:

- FLC designated by the national approbation body through iOLF

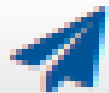
Ready for the reporting procedures!



Main steps

1

PPs fill the partner reports and submit them to their FLCs through iOLF



Submit to the FLC



The partner report includes:

- The list of expenditure
- The list of contracts
- PP's activity report (in iOLF or other form)



The partner's activity report



- Goal = to provide information to the FLC on the activities carried out
- Can be filled in national language
- Not compulsory to use = information can be provided outside the system
- Only in the partner report = not included in the joint progress report



The list of expenditure (LoE)



4. List of Expenditure ⓘ

Do any corrections linked to previous PRs have to be implemented in the current PR? ⓘ

| Budgetline ⓘ | Total budget | Previously reported | Currently reported | Certified amount | Total reported so far | % of Total reported so far | Remaining budget |
|--|-------------------|---------------------|--------------------|------------------|-----------------------|----------------------------|-------------------|
| Preparation | 15,000.00 | 15,000.00 | 0.00 | 0.00 | 15,000.00 | 100.00% | 0.00 |
| Staff costs ✓ | 199,300.00 | 34,333.25 | 40,999.86 | 0.00 | 75,333.11 | 37.80% | 123,966.89 |
| Office and administration | 29,895.00 | 5,149.99 | 6,149.97 | 0.00 | 11,299.96 | 37.80% | 18,595.04 |
| Travel and accommodation ✓ | 33,055.00 | 1,946.76 | 3,964.76 | 0.00 | 5,911.52 | 17.88% | 27,143.48 |
| External expertise and services ✓ | 33,600.00 | 1,275.38 | 7,652.85 | 0.00 | 8,928.23 | 26.57% | 24,671.77 |
| Equipment ✓ | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| (Net Revenue) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% | 0.00 |
| Total | 310,850.00 | 57,705.38 | 58,767.44 | 0.00 | 116,472.82 | 37.47% | 194,377.18 |



The list of expenditure



- Costs incurred and paid by the partner in the reporting period
- For PR1: eligible from 5 October 2016 until 30 June 2017 (no costs paid out after!)
- Preparation costs lump sum automatically allocated to the lead partner report



The list of expenditure



Descriptions in the list of expenditure:

- self-explanatory
- clear link with reported activities/outputs planned in AF



The list of expenditure



Why so important?

- Finances have to match the activities
- Costs in PR reported against expenditure planned in AF



Expenditure in list of expenditure coherent with reported activities + costs planned in AF!



The list of contracts (LoC)



- Listing **all** contracts used for the implementation of the project (above & below EU thresholds)

3. List of contracts

| Contract number | Supplier name | Contracted amount (excluding VAT) | Contracted amount (including VAT) | Above EU threshold | Procedure applied | Contract type | Partner comments | FLC comments |
|-----------------|---------------|-----------------------------------|-----------------------------------|--------------------------|--|---------------|---|--------------|
| P06-01 | [REDACTED] | 1,600.00 | 1,600.00 | <input type="checkbox"/> | Negotiated procedure without prior publication | Services | Travel and accomodation for 2 stakeholder representatives to participate in the thematic seminar [REDACTED] | |

+ Add Contract



The list of contracts (LoC)



- For costs related to travel and accommodation, external expertise and equipment

3. List of contracts

| Contract number | Supplier name | Contracted amount (excluding VAT) | Contracted amount (including VAT) | Above EU threshold | Procedure applied | Contract type | Partner comments | FLC comments |
|-----------------|---------------|-----------------------------------|-----------------------------------|--------------------------|--|---------------|---|--------------|
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+ Add Contract



Only contracts above EU thresholds should be transferred to the joint progress report. To transfer a contract into the joint PR, just tick the box 'above EU threshold'

1

What to include in the LoC?



'Classical' contracts



Any written contractual agreement e.g. confirmation emails or purchase orders.





What you should not include in the LoC?



- One-off purchases
- Oral agreements since not documented





1

How to fill it in?

- Contracted amount: in case there is no contractual amount → indicate the amount budgeted which allowed to determine the procurement procedure to apply.





How to fill it in?



- Above EU threshold?

Current EU thresholds* (since November 2015) =

1. 209,000€ for all public law bodies
2. 135,000€ for all central government authorities (this is a limited list of authorities, if you are on it you usually know it!)



*Commission Delegated Regulation (EU) No 2015/2170

Thresholds applicable during 2 years



How to fill it in?



■ Procedure applied

▼ Explanations for public procurement procedures

| | |
|--|---|
| Open Procedure | Any interested supplier may respond to an advertisement in the OJEU (or another publication if below EU thresholds) by submitting a tender/offer. |
| Restricted procedure | Any interested supplier may respond to an advertisement in the OJEU (or another publication if below EU thresholds) From those a selection is made to submit a tender/offer. |
| Competitive procedure with negotiation | Any interested supplier may respond to an advertisement in the OJEU. From those a selection is made and invited to submit an initial tender/offer. The contracting authority may then open negotiations with the potential suppliers to seek improved offers. |
| Competitive dialogue | Any interested supplier may respond to an advertisement in the OJEU. From those a selection is made and the contracting authority enters into dialogue with potential suppliers, to develop one or more suitable solutions for its requirements and for which chosen potential suppliers will be invited to submit a tender/offer. |
| Innovation partnership | Any interested supplier may respond to an advertisement in the OJEU. From those a selection is made and the contracting authority uses a negotiated approach to invite suppliers to submit ideas to develop innovative works, supplies or services aimed at meeting a need for which there is no suitable existing 'product' on the market. The contracting authority is allowed to award partnerships to more than one supplier. |
| Other EU-level procedure | For instance, dynamic purchasing system. |
| Request for several offers | Several potential suppliers are directly addressed and invited to submit tenders/offers. |
| Negotiated procedure without prior publication | = direct awards. The contracting authority may approach one or more potential suppliers seeking to negotiate the terms of the contract. |



Main steps

2

FLCs check the expenditure and fill the control report including checklist in iOLF

Partner reports certified!





Main steps

3

PPs send their certified partner reports to the LP through iOLF.



Submit to the lead partner

The partner report includes:

- First level control certificate
- Control report including checklist
- Certified list of expenditure including the list of contracts
- PP's activity report



Main steps

4

The LP consolidates the partner reports in the joint progress report (PR) in iOLF

No longer special role for the lead partner's controller!





Main steps

BUT in case of doubts → LP ask for clarifications to PP and can:

- undertake minor changes (eg. no change in amount)
- send back the partner report (new FLC certification)

PP + FLC always informed!





Main steps

5

Submission of the joint PR to the joint secretariat (JS) within three months after the end of reporting period



1 October 2017

for the first reporting period



Main steps

6

Clarification and/or approval of the joint PR



Main steps

7

Execution of payment by the certifying authority





Reporting deadlines and procedures

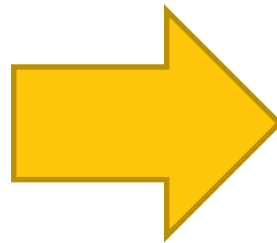
How to make sure to have a **sound financial reporting** in place and to be able to report costs in full and in time **by 1 October 2017?**

Yes, it is possible!





- Agree on internal deadlines





- PPs reporting to their FLC
 - ✓ PPs submit their partner report to the FLC **shortly after** the end of a reporting period

- PPs reporting to lead partner
 - ✓ Ensure LP has sufficient time to compile the PR and submit it on time

References

A close-up photograph of a person's hand holding an open book. The pages are filled with text, and the background is a soft, out-of-focus green and yellow. The book is held at an angle, showing the spine and the edges of the pages.

Read the programme manual

Section 6.2 Reporting

**Section 7 Financial
management**



2. FIRST LEVEL CONTROL



What is first level control ?

- all expenditure reported to be certified by an independent controller, before submission to the JS
- the organisation of this control = Partner State responsibility



The different FLC systems

First Level Control

Centralised

public controller

private controller

Decentralised

shortlist

proposed by partner and approved by PS



First level control systems

CENTRALISED (15): Belgium: Brussels+ Wallonia, Croatia, Czech Republic, Estonia, Greece, Hungary, Ireland, Latvia, Luxemburg, Poland, Romania, Slovakia, Slovenia, Sweden, Northern Ireland (UK)

DECENTRALISED (16): Austria, Belgium-Flanders, Bulgaria, Cyprus, Denmark, Finland, France, Germany, Italy, Lithuania, Malta, Netherlands, Norway, Portugal, Spain, United Kingdom

+ *Validation body for Spain and Portugal!*

FLC and regulatory requirements



What?

First level controllers (FLCs) verify and confirm:

- the compliance of the costs with
 - ✓ the approved application form
 - ✓ the subsidy contract/ partnership agreement
 - ✓ the applicable European regulations
 - ✓ the national/internal rules
 - ✓ Interreg Europe programme manual

- the delivery and payment of funded products and services



FLC and regulatory requirements

- **How?**

| Desk checks | On-the-spot checks |
|---|---|
| Compulsory for each progress report | Reg. (EU) 1303/2013 Art. 125 (5) At least once during the project lifetime (timing: end of phase 1?) |
| If 100% expenditure check not proportionate, sampling allowed | If not proportionate, sampling of operations checked on-the spot possible |
| Sampling methodology justified in control report | |
| Checks and results documented in the control report (including checklist) | Start date, amount checked and result recorded in control report |

On-the-spot checks

In the context of Interreg Europe, they are useful to check in more depth



- the proper functioning of internal processes (ordering, accounting, payment)
- the existence & delivery of goods and services (meetings with staff, publications, equipment)



FLC and regulatory requirements

How?

The FLC checks the expenditure reported in iOLF by the partner in its **partner report** on the basis of the control report including checklist (Annex 3 of PM) => minimum requirements for the controller's checks.



FLC and regulatory requirements



How?

The FLC certifies the expenditure and fills the programme key documents in iOLF :

- First level control report (Annex 3 of the programme manual)
- First level control certificate + *additional tick for validation for Spain and Portugal* (Annex 2 of programme manual)



Be aware of FLC deadlines!





- PPs reporting to their FLC
- ✓ PPs submit their partner report to the FLC **shortly after** the end of a reporting period

- FLC's verifying and validating reports or sending clarification requests

- PPs replying to FLCs clarification requests

References

A close-up photograph of a person's hand holding an open book. The pages are filled with text, and the background is a soft, out-of-focus green and yellow. The book is held at an angle, showing the spine and the edges of the pages.

Read the programme manual

Section 6.2 Reporting

**Section 7 Financial
management**



3. LEAD PARTNER'S ROLE



The lead partner's role...

The lead partner is:

- the formal link between the project and the managing authority/JS
- responsible for management, communication, implementation and co-ordination of activities

Legal basis: article 13 of the ETC Regulation (EU) No 1299/2013



...in the reporting and first level control process

The LP consolidates the partner reports in the joint progress report, checking that the reporting complies with the minimum requirements :

- the expenditure is related to the project and corresponds to the activities in the application form
- the partner expenditure certified by a controller is in line with national control requirements (first level control certificate)

...in the reporting and first level control process



Do not re-do the work of the FLCs!

Check on the basis of :

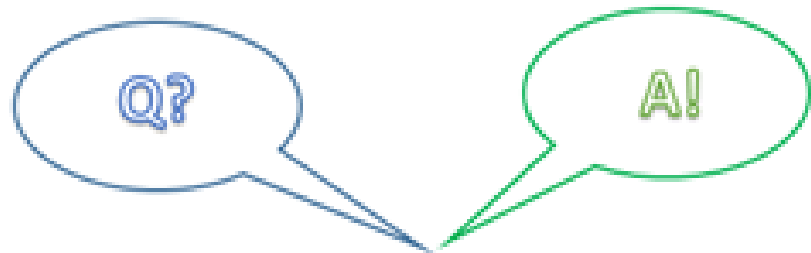
- project partner reports and outputs,
- independent first level controller's certification,
- independent first level control reports (incl. control checklist),
- certified list of expenditure incl. list of contracts



...in the reporting and first level control process

After the submission of the joint progress report, the LP:

- answers to the list of clarification requests sent by the JS





...in the reporting and first level control process



After the approval of the progress report, the LP:

- receives the payment of the programme funding;
- transfers the programme funding to project partners **without delay** (!) in compliance with the amounts stated in the progress report.





To sum up the whole process

- PP completes list of expenditure and supporting documents
- 
- Controller checks and confirms eligible expenditure
- 
- Lead partner checks and includes expenditure in joint progress report

Set a realistic time frame!



Conclusions looking at PR1

Online in the iOLF: all reporting

Offline: Sending of supporting documents (invoice, payment proofs, procurement documents) to FLC





4. IOLF REPORTING SYSTEM



Two interlinked systems

Interreg Europe data base

iDB

Joint secretariat
Managing authority
Certifying authority

Partner states*
Approbation bodies*

*statistics



Interreg Europe online forms

iOLF

Lead partners

Project partners
First level controllers
Validation bodies (ES & PT)
Approbation bodies



Reporting fully online

Reporting fully online in the iOLF system! (no more paper documents)

- Partner reports
 - (incl. list of expenditure and list of contracts)
- FLC designation (no longer designation certificates for decentralised countries)
- FLC certification
 - (incl. the first level control certificate, the control report incl. checklist, and the financial correction sheet, if applicable)
- Validation (for ES + PT partners)
- Joint progress report


NEW!



Reporting fully online

Partners and FLCs need access to iOLF

- LP creates **only** the access for partners

| Project Users | | Application Form (Version 1) <input type="button" value="v"/> |  User Administration |
|---------------|------------------------|---|---|
| Number | Organisation (English) | Email | Status |
| LP | Partner A | k.ecke@interregeurope.eu | Active |
| LP | Partner A | i.piazza@interregeurope.eu | Active |
| LP | Partner A | p.polaskova@interregeurope.eu | Active |
| LP | Partner A | test@lp.eu | Active |

- Centralised FLCs exist in the system already
- Decentralised FLCs need to contact their Approbation body to be assigned to the project partner in iOLF



IN PRACTICE

Reporting system - iOLF



<http://iolf.eu/Account/Login?ReturnUrl=%2f>

Log in

Email

Password

[Register if you don't have an account.](#)

[Forgot Password?](#)

Need help? Mail to info@interregeurope.eu with subject "iOLF Question" or call +33 3 61 76 59 59

The use of iOLF signifies unconditional acceptance to the [terms and conditions](#).

Project dashboard



Project History

| Title | Version | Status | Last Updated |
|------------------|---------|---|---|
| Application Form | 1 | Submitted 14/04/2017 16:00 k.ecke@interregeurope.eu | k.ecke@interregeurope.eu 14/04/2017 16:00:55 |

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| <input type="checkbox"/> | <input checked="" type="checkbox"/> Practical Information.pdf | 242.07 kB | 14/04/2017 |
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| <input type="checkbox"/> | <input checked="" type="checkbox"/> Project Summary_PGI04933_WEB-INAR.pdf | 119.46 kB | 14/04/2017 |

Partner Contact Detail

Please select

+ Partner Contact Detail

| Partner | Version | Status | Last Change |
|---------|---------|--------|--|
| LP | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 2 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 3 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 4 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:58 |

Policy Instrument Progress

Open policy instrument report

No policy instrument reports found

Partner Reports

+ Partner Report

| Partner | Reporting period(s) | Status | Last change |
|---------|---------------------------------------|------------------|--|
| LP | 1 Including report not included | Submitted to FLC | a.nlechajowicz@interregeurope.eu 03/05/2017 14:11 |

Partner Report Consolidation

No partner report consolidations found

Project Users

Application Form (Version 1)

User Administration

| Number | Organisation (English) | Email | Status |
|--------|------------------------|-------------------------------|--------|
| LP | Partner A | k.ecke@interregeurope.eu | Active |
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| Partner Contact Detail | | | |
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| | | Please select | + Partner Contact Detail |
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| Policy Instrument Progress | |
|------------------------------------|--|
| Open policy instrument report | |
| No policy instrument reports found | |

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Project History



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|-------------------------------|---------|----------------------------------|-------------------------------|
| Title | Version | Status | Last Updated |
| Monitoring Committee decision | | Approved | JS 12/04/2016 17:58:30 |
| Progress report 1 | 1 | Open | WebApi 13/09/2016 10:22:45 |
| Conditions | | Open | JS 04/04/2016 16:46:44 |
| Application Form | 2 | Submitted 07/03/2016 18:00 | dt- 07/03/2016 18:00:38 |

Project contact details



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Partner contact details



- The only place where contact details are edited
- Partner details can be changed by partner & LP

| Partner Contact Detail  | | | | Please select  |  Partner Contact Detail |
|--|---------|--------|--------------------------|---|--|
| Partner | Version | Status | Last Change | | |
| LP | 1 | Valid | k.ecke@interregeurope.eu | 14/04/2017 15:57 | |
| PP 2 | 1 | Valid | k.ecke@interregeurope.eu | 14/04/2017 15:57 | |
| PP 3 | 1 | Valid | k.ecke@interregeurope.eu | 14/04/2017 15:57 | |
| PP 4 | 1 | Valid | k.ecke@interregeurope.eu | 14/04/2017 15:58 | |

Updating partner contact details



Partner Manager Bank

Save Back to list Check for errors + New Version Submit

Remember to submit!

Contact Details - Version 1

Name of organisation in original language

Partner A

9 / 200 characters

Name of organisation in English

Partner A

9 / 200 characters

Department/unit/division (if applicable)

*

1 / 200 characters

Address

*

1 / 200 characters

Partner reports



Project History

| Title | Version | Status | Last Updated |
|------------------|---------|---|---|
| Application Form | 1 | Submitted 14/04/2017 16:00 k.ecke@interregeurope.eu | k.ecke@interregeurope.eu 14/04/2017 16:00:55 |

Document Center

Download Change Filter

| <input type="checkbox"/> | Name | Size | Changed on |
|-------------------------------------|--|-----------|------------|
| <input checked="" type="checkbox"/> | Application Form_PG104933_WEB-INAR.pdf | 486.48 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Project Summary_PG104933_WEB-INAR.pdf | 119.46 kB | 14/04/2017 |

Partner Contact Detail

Please select + Partner Contact Detail

| Partner | Version | Status | Last Change |
|---------|---------|--------|--|
| LP | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 2 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 3 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 4 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:58 |

Policy Instrument Progress

Open policy instrument report

No policy instrument reports found

Partner Reports

+ Partner Report

| Partner | Reporting period(s) | Status | Last change |
|---------|---------------------------------------|------------------|--|
| LP | 1 Including report not included | Submitted to FLC | a.nlechajowicz@interregeurope.eu 03/05/2017 14:11 |

Partner Report Consolidation

No partner report consolidations found

Project Users



Application Form (Version 1) User Administration

| Number | Organisation (English) | Email | Status |
|--------|------------------------|-------------------------------|--------|
| LP | Partner A | k.ecke@interregeurope.eu | Active |
| LP | Partner A | l.piazza@interregeurope.eu | Active |
| LP | Partner A | p.polaskova@interregeurope.eu | Active |
| LP | Partner A | test@lp.eu | Active |

Partner reports



- Each partner can see only their own reports
- LP notified by email when a partner submits report to FLC

| Partner Reports  | | | |  Partner Report |
|---|---|------------------|--|--|
| Partner | Reporting period(s) Including report | Status | Last change | |
| LP | 1 not included | Submitted to FLC | a.niechajowicz@interregeurop e.eu 03/05/2017 14:11 | |

Partner report consolidation



Project History

| Title | Version | Status | Last Updated |
|------------------|---------|---|---|
| Application Form | 1 | Submitted 14/04/2017 16:00 k.ecke@interregeurope.eu | k.ecke@interregeurope.eu 14/04/2017 16:00:55 |

Document Center Download Change Filter

| <input type="checkbox"/> | Name | Size | Changed on |
|-------------------------------------|--|-----------|------------|
| <input checked="" type="checkbox"/> | Application Form_PG104933_WEB-INAR.pdf | 486.48 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Project Summary_PG104933_WEB-INAR.pdf | 119.46 kB | 14/04/2017 |

Partner Contact Detail Please select + Partner Contact Detail

| Partner | Version | Status | Last Change |
|---------|---------|--------|--|
| LP | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 2 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 3 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 4 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:58 |

Policy Instrument Progress Open policy instrument report

No policy instrument reports found

Partner Reports + Partner Report

| Partner | Reporting period(s) | Status | Last change |
|---------|---------------------------------------|------------------|--|
| LP | 1 Including report not included | Submitted to FLC | a.nlechajowicz@interregeurope.eu 03/05/2017 14:11 |

Partner Report Consolidation

No partner report consolidations found

Project Users Application Form (Version 1) User Administration

| Number | Organisation (English) | Email | Status |
|--------|------------------------|-------------------------------|--------|
| LP | Partner A | k.ecke@interregeurope.eu | Active |
| LP | Partner A | l.piazza@interregeurope.eu | Active |
| LP | Partner A | p.polaskova@interregeurope.eu | Active |
| LP | Partner A | test@lp.eu | Active |

Partner report consolidation



- LP can see all reports submitted to the LP by partners
- All editing of partner reports is done in this section

| Partner Report Consolidation | | | |
|------------------------------|---|--------------------------|------------------|
| Partner | Reporting period(s) Including report | Status | Last change |
| PP 3 | 2 2 | Included in joint report | 24/05/2017 09:52 |
| PP 4 | 2 not included | Ready for inclusion | 24/05/2017 09:57 |

Project users



Project History

| Title | Version | Status | Last Updated |
|------------------|---------|---|---|
| Application Form | 1 | Submitted 14/04/2017 16:00 k.ecke@interregeurope.eu | k.ecke@interregeurope.eu 14/04/2017 16:00:55 |

Document Center

Download Change Filter

| <input type="checkbox"/> | Name | Size | Changed on |
|-------------------------------------|--|-----------|------------|
| <input checked="" type="checkbox"/> | Application Form_PG104933_WEB-INAR.pdf | 486.48 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Project Summary_PG104933_WEB-INAR.pdf | 119.46 kB | 14/04/2017 |

Partner Contact Detail

Please select Partner Contact Detail

| Partner | Version | Status | Last Change |
|---------|---------|--------|--|
| LP | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 2 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 3 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 4 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:58 |

Policy Instrument Progress

Open policy instrument report

No policy instrument reports found

Partner Reports

Partner Report

| Partner | Reporting period(s) | Status | Last change |
|---------|---------------------------------------|------------------|--|
| LP | 1 Including report not included | Submitted to FLC | a.nlechajowicz@interregeurope.eu 03/05/2017 14:11 |

Partner Report Consolidation

No partner report consolidations found

Project Users



Application Form (Version 1) User Administration

| Number | Organisation (English) | Email | Status |
|--------|------------------------|-------------------------------|--------|
| LP | Partner A | k.ecke@interregeurope.eu | Active |
| LP | Partner A | l.piazza@interregeurope.eu | Active |
| LP | Partner A | p.polaskova@interregeurope.eu | Active |
| LP | Partner A | test@lp.eu | Active |

Project users



- All partners can see all users (no FLCs listed here)
- Only the LP can add or remove users

| Project Users | | Application Form (Version 1)  |  User Administration |
|---------------|------------------------|--|---|
| Number | Organisation (English) | Email | Status |
| LP | Partner A | k.ecke@interregeurope.eu | Active |
| LP | Partner A | i.piazza@interregeurope.eu | Active |
| LP | Partner A | p.polaskova@interregeurope.eu | Active |
| LP | Partner A | test@lp.eu | Active |



PARTNER REPORT

Summary



Indicate the correct reporting period – impossible to change it later on

Summary Activities summary Contact details List of contracts Expenditure External expertise and services Equipment

Reporting period 1 Version 1 (Submitted to FLC)

Summary

In the table below please select the reporting period(s) that you wish to include in this partner report.

Please note that if you include a specific reporting period in this report, it will be impossible to select it again in any other partner report. Please also note that it is possible to add another reporting period to an existing, open partner report. However, for technical reasons, moving the end date to an earlier point in time is not possible. If you accidentally choose a wrong end date, please delete the entire partner report from the Dashboard and recreate a new report with the corrected dates.

| | |
|-----------------------------|--|
| Project title | Successful Reporting in Interreg Europe |
| Project index number | PGI04933 |
| Partner name | Partner A |
| Partner number | LP (PP1) |
| Reporting period start date | Reporting period 1 (begins on 01/01/2018) <input type="button" value="v"/> |
| Reporting period end date | Reporting period 1 (ends on 30/06/2018) <input type="button" value="v"/> |
| Included in progress report | Not yet included in a progress report. |
| Certified by | |

Activities summary



- Information for FLC
- It can be filled in the national language

Summary **✓ Activities summary** ✓ Contact details ✓ List of contracts ✓ Expenditure ✓ External expertise and services ✓ Equipment

Save Check Reporting period 1 Version 1 (Submitted to FLC)

Activities Summary

Please briefly describe the activities that have taken place in this reporting period

- Participation in 2 project meetings: 1 in Norway for the interregional workshop and site visit, 3 day round trip with the staff members ECKE, PIAZZA, NIECHAJOWICZ and stakeholders SMITH & MITCHEL, 1 steering group meeting in Brussels, participating staff member PIAZZA
- Continued work on the action plan development, update of the baseline study (included in supporting documents): several intermediate meetings with external service provider
- Production of the programme poster, put in the foyer of the department (visible to the general public, see picture included in supporting documents)
- 1 stakeholder group meeting: a total of 15 participants (see participants list included in supporting documents)
- Preparation of upcoming interregional workshop at the beginning of semester 2, at LP premises (agenda, public procurement for catering & transport etc., included in supporting documents)

Contact details



- Select the current version of contact details
- New version of contact details can be created in the 'Partner contact details' section

Summary Activities summary **Contact details** List of contracts Expenditure External expertise and services Equipment

Reporting period 1

Partner Contact Details - Version 1

Name of organisation in original language 9 / 200 characters

Name of organisation in English 9 / 200 characters

Department/unit/division (if applicable) 1 / 200 characters

Address 1 / 200 characters

Town Postal code

List of contracts



- Listing **all** contracts used for the implementation of the project (above & below EU thresholds)
- Listed contracts will reappear in next partner reports automatically

Summary ✓ Activities summary ✓ Contact details ✓ **List of contracts** ✓ Expenditure ✓ External expertise and services ✓ Equipment

Save Check Reporting period 1 Version 1 (Submitted to FLC)

3. List of contracts

| Contract number | Supplier name | Contracted amount (excluding VAT) | Contracted amount (including VAT) | Above EU threshold | Procedure applied | Contract type | Partner comments | FLC comments |
|-----------------|-----------------|-----------------------------------|-----------------------------------|--------------------------|-------------------|---------------|---|--------------|
| P01-01 | Coordination AT | 120,000.00 | 144,000.00 | <input type="checkbox"/> | Open procedure | Services | No payments yet, contract set up only in second half of this reporting period | |

Example budget line (1/3)



- Link the T&A, external expertise and equipment expenditure with contracts listed in the list of contracts
- Link the external expertise and equipment expenditure with the relevant item planned in AF, section E.2

4. List of Expenditure - External expertise and services

| N° | Budget line | Contract number | Item number as planned in the application form | Description in application form | Type of cost | Employee/supplier |
|----|---------------------------------|-----------------|--|--|---|-------------------|
| 1 | External expertise and services | P01-03 | N/A | | Publication and dissemination costs (unplanned) | Printing Pro |
| 2 | External expertise and services | N/A | 4 | av. 2 stakeholders participating in 4 interregional events & 1 final event | Travel & accommodation costs: members of the stakeholder groups and other external bodies | Smith |
| 3 | External expertise and services | N/A | 4 | av. 2 stakeholders participating in 4 interregional events & 1 final event | Travel & accommodation costs: members of the stakeholder groups and other external bodies | Mitchell |

Example budget line (2/3)



- Exchange rate automatically calculated by the system (= exchange rate valid on the date of submission to the FLC)

| Description | Document reference number | Date of invoice/document | Date of payment | Currency | Exchange rate | Gross amount declared (including VAT) |
|--|---------------------------|--------------------------|-----------------|----------|---------------|---------------------------------------|
| Printing project poster | 4582 - DG | 06/02/2018 | 09/02/2016 | EUR | 1.0000 | 56.00 |
| Stakeholder participating in the interregional workshop & site visit in Norway | 4689 - EX | 17/05/2018 | 22/05/2018 | EUR | 1.0000 | 850.00 |
| Stakeholder participating in the interregional workshop & site visit in Norway | 4692 - EX | 18/05/2018 | 21/05/2018 | EUR | 1.0000 | 850.00 |

Example budget line (3/3)



- In the certified report, the “Total amount certified by FLC” will be visible

| Check if VAT recoverable | VAT amount if recoverable | Total amount declared (including VAT if not recoverable) | Total amount declared in EUR | Total amount certified by FLC | In case of FLC correction, error related to |
|-------------------------------------|---------------------------|--|------------------------------|-------------------------------|---|
| <input checked="" type="checkbox"/> | 9.00 | 47.00 | 47.00 | 0.00 | |
| <input type="checkbox"/> | 0.00 | 850.00 | 850.00 | 0.00 | |
| <input type="checkbox"/> | 0.00 | 850.00 | 850.00 | 0.00 | |

External expertise and services



- Individual items from the List of expenditure, listed in the External expertise budget line, are here merged into **one item per indicated AF item**. Same for equipment.

5. External expertise and services

| Item number as planned in the application form | Type of cost | Description in the application | Planned amount | Supplier(s) | Description i | Total amount in EUR | Reported so far i |
|--|--------------|---|----------------|-----------------|--|---------------------|--|
| 1 | 4 | Travel & accommodation costs: members of the stakeholder groups and other external bodies av. 2 stakeholders participating in 4 interregional events & 1 final event | 10,000.00 | Smith, Mitchell | Smith & Mitchel participated in their capacity as stakeholder group members, having a particular experience in the good practice presented during the workshop and site visit in | 1,700.00 | 1,700.00 |
| 2 | N/A | Publication and dissemination costs (unplanned) | 0.00 | Printing Pro | Production of project poster | 47.00 | 47.00 |

Planned amount exceeded or unplanned expenditure reported. Please provide justification.

Unfortunately, no resources were available to provide the poster internally as originally planned (long term sick leave, no replacement). Therefore an external provider had to be hired.

Help in filling the report



- Info bubbles



- Check button



- Error messages

• Exchange rates need to be refreshed.

- Video tutorials:

<https://www.interregeurope.eu/projects/guidance/#reporting>



JOINT PROGRESS REPORT

Partner report consolidation



Project History

| Title | Version | Status | Last Updated |
|------------------|---------|---|---|
| Application Form | 1 | Submitted 14/04/2017 16:00 k.ecke@interregeurope.eu | k.ecke@interregeurope.eu 14/04/2017 16:00:55 |

Document Center

Download Change Filter

| <input type="checkbox"/> | Name | Size | Changed on |
|-------------------------------------|--|-----------|------------|
| <input checked="" type="checkbox"/> | Application Form_PG104933_WEB-INAR.pdf | 486.48 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input checked="" type="checkbox"/> | Project Summary_PG104933_WEB-INAR.pdf | 119.46 kB | 14/04/2017 |

Partner Contact Detail

Please select Partner Contact Detail

| Partner | Version | Status | Last Change |
|---------|---------|--------|--|
| LP | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 2 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 3 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:57 |
| PP 4 | 1 | Valid | k.ecke@interregeurope.eu 14/04/2017 15:58 |

Policy Instrument Progress

Open policy instrument report

No policy instrument reports found

Partner Reports

Partner Report

| Partner | Reporting period(s) | Status | Last change |
|---------|---------------------------------------|------------------|--|
| LP | 1 Including report not included | Submitted to FLC | a.nlechajowicz@interregeurope.eu 03/05/2017 14:11 |

Partner Report Consolidation

No partner report consolidations found

Project Users

Application Form (Version 1) User Administration

| Number | Organisation (English) | Email | Status |
|--------|------------------------|-------------------------------|--------|
| LP | Partner A | k.ecke@interregeurope.eu | Active |
| LP | Partner A | l.piazza@interregeurope.eu | Active |
| LP | Partner A | p.polaskova@interregeurope.eu | Active |
| LP | Partner A | test@lp.eu | Active |

Partner report consolidation



- LP can see all reports submitted to LP by partners
- All editing of partner report is done in this section

| Partner Report Consolidation | | | |
|------------------------------|---|--------------------------|------------------|
| Partner | Reporting period(s) Including report | Status | Last change |
| PP 3 | 2 2 | Included in joint report | 24/05/2017 09:52 |
| PP 4 | 2 not included | Ready for inclusion | 24/05/2017 09:57 |

Partner report consolidation



- Minor changes = the amount does not change
- Reject = sends report back to partner, requires re-certification
- Set ready for inclusion = blocks for editing before including in PR

Summary Activities summary Contact details List of contracts Expenditures External expertise and services Equipment Financial corrections

Reporting period 2 Version 2 (Confirmed by partner)

Summary

In the table below please select the reporting period(s) that you wish to include in this partner report.

Please note that if you include a specific reporting period in this report, it will be impossible to select it again in any other partner report. Please also note that it is possible to add another reporting period to an existing, open partner report. However, for technical reasons, moving the end date to an earlier point in time is not possible. If you accidentally choose a wrong end date, please delete the entire partner report from the Dashboard and recreate a new report with the corrected dates.

| | |
|-----------------------------|--|
| Project title | |
| Project index number | |
| Partner name | |
| Partner number | |
| Reporting period start date | Reporting period 2 (begins on 01/10/2016) <input type="button" value="v"/> |
| Reporting period end date | Reporting period 2 (ends on 31/03/2017) <input type="button" value="v"/> |
| Included in progress report | Not yet included in a progress report. |
| Certified by | bulgaria@test.flc - 24/05/2017 |

Partner report consolidation



- Minor changes = **the amount does not change**, for instance: wrong budget line (except staff), incomplete item description, justification not sufficient, old contact details...

Summary | ✓ Activities summary | ✓ Contact details | ✓ List of contracts | ✓ Expenditures | ✓ External expertise and services | ✓ Equipment | ✓ Financial corrections

Save | Check | Back to list | Reporting period 2 | Version 8 (LP editing started)

4. List of Expenditures - Travel and accommodation

| N° | Budget line | Contract number | Employee/supplier | Description | Document reference number | D invoice |
|----|--------------------------|-----------------|--|-------------|---------------------------|-----------|
| 1 | Travel and accommodation | P03-01 | Travel of the <u>external expert M. Davidson</u> | aaa | a | |

LP can correct the budget line, as long as it doesn't have impact on the amount certified by the FLC

Partner report consolidation



- Prepare description of EE and equipment items for the joint PR

Summary Activities summary Contact details List of contracts Expenditures **External expertise and services** Equipment Financial corrections

Reporting period 2 Version 8 (LP editing started)

5. External expertise and services

| Item number as planned in the application form | Type of cost | Description in the application | Planned amount | Supplier(s) | Description | Total amount in EUR | Reported so far |
|--|---|--|----------------|-------------|--|---------------------|-----------------|
| 1 15 | Meeting costs: stakeholder group | organization of 8 stakeholders' group meetings | 2,400.00 | bbb | description corrected by the LP, according to instructions provided in the info bubble | 400.00 | 700.00 |
| 2 N/A | Publication and dissemination costs (unplanned) | | 0.00 | bbb | description corrected by the LP, according to instructions provided in the info bubble | 10,000.00 | 10,000.00 |

Planned amount exceeded or unplanned expenditure reported. Please provide justification.

justification corrected by the LP

Joint PR



| Project History | | | |
|------------------|---------|---|--|
| Title | Version | Status | Last Updated |
| Application Form | 1 | Submitted 14/04/2017 16:00 k.ecke@interregeurope.eu | kecke@interregeurope.eu 14/04/2017 16:00:55 |

| Document Center | | | |
|--|--|-----------|------------|
| <input type="button" value="Download"/> <input type="button" value="Change Filter"/> | | | |
| <input type="checkbox"/> | Name | Size | Changed on |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> Application Form_PGI04933_WEB-INAR.pdf | 486.48 kB | 14/04/2017 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> Practical Information.pdf | 242.07 kB | 14/04/2017 |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> Project Summary_PGI04933_WEB-INAR.pdf | 119.46 kB | 14/04/2017 |

| Partner Contact Detail | | | |
|------------------------|---------|--------|---|
| | | | Please select <input type="button" value="+ Partner Contact Detail"/> |
| Partner | Version | Status | Last Change |
| LP | 1 | Valid | kecke@interregeurope.eu 14/04/2017 15:57 |
| PP 2 | 1 | Valid | kecke@interregeurope.eu 14/04/2017 15:57 |
| PP 3 | 1 | Valid | kecke@interregeurope.eu 14/04/2017 15:57 |
| PP 4 | 1 | Valid | kecke@interregeurope.eu 14/04/2017 15:58 |

| Policy Instrument Progress | |
|--|--|
| <input type="button" value="Open policy instrument report"/> | |
| No policy instrument reports found | |

| Partner Reports | | | |
|---|--|------------------|--|
| <input type="button" value="+ Partner Report"/> | | | |
| Partner | Reporting period(s) | Status | Last change |
| LP | <input type="checkbox"/> Including report <input type="checkbox"/> not included | Submitted to FLC | a.nlechajowicz@interregeurope.eu 03/05/2017 14:11 |

| Partner Report Consolidation | |
|--|--|
| No partner report consolidations found | |

| Project Users | | | |
|------------------------------|------------------------|-------------------------------|--|
| Application Form (Version 1) | | | <input type="button" value="User Administration"/> |
| Number | Organisation (English) | Email | Status |
| LP | Partner A | kecke@interregeurope.eu | Active |
| LP | Partner A | l.piazza@interregeurope.eu | Active |
| LP | Partner A | p.polaskova@interregeurope.eu | Active |
| LP | Partner A | test@lp.eu | Active |

Joint PR – Status



Home Status

Status Partner Reports ! 1. Implementation overview ! 1.3 Activities ! 2. Results/Policy instruments ! 3. Finance ✓ Annexes ! Contact details LP declaration

Version 1

Status of the current Progress Report

Reporting period to

ERDF amount reported in this reporting period

History [PR 1](#) [PR 2](#)

Joint PR – Partner reports



- List of partner reports
- Include = partner report data transferred to the joint PR
- Exclude = partner report data taken out from the joint PR
- Notifications sent to partner each time

Status **Partner Reports** ! 1. Implementation overview ! 1.3 Activities ! 2. Results/Policy instruments ! 3. Finance ✓ Annexes ! Contact details LP declaration

Save

Partner Reports

Project partner: Please Select (v) Min report number: Please Select (v) Max report number: 2 (v) Show editable only: Search

| Partner number | Partner name | Report number | Reporting period(s) | Status | Date of submission | Included in progress report no | Total partner expenditure | Include/Exclude |
|----------------|---|---------------|---------------------|--------------------------|--------------------|--------------------------------|---------------------------|-------------------------------------|
| PP 3 | University of Patras | 2 | 2 | Included in joint report | | 2 | 0.00 | <input checked="" type="checkbox"/> |
| PP 4 | ASSOCIATION OF MUNICIPALITIES OF THE RIBERA ALTA REGION | 2 | 2 | Ready for inclusion | 24/05/2017 | | 18750.00 | <input type="checkbox"/> |

Joint PR – Finance



- Finance tab – several sections dedicated to financial reporting
- Most information transferred from partner reports included in the joint PR

The screenshot displays a web application interface with a navigation menu. The breadcrumb trail at the top left shows 'Home' > '3. Finance' > '3.1 Summary'. Below this, a horizontal menu contains several items: 'Status', 'Partner Reports', '1. Implementation overview' (with a red exclamation mark), '1.3 Activities' (with a red exclamation mark), '2. Results/Policy instruments' (with a red exclamation mark), '3. Finance' (with a red exclamation mark and a green checkmark, circled in red), 'Annexes' (with a green checkmark), 'Contact details' (with a red exclamation mark), and 'LP declaration'. Below the main menu, there are additional controls: a 'Check' button with a checkmark, a 'Collapse All' button with a left arrow, and a 'Version 1' dropdown menu. At the bottom, a secondary menu lists sub-sections: '3.1 Summary' (with a green checkmark), '3.2 Project expenditure' (with a red exclamation mark), '3.2.2 External expertise and services' (with a green checkmark), '3.2.3 Equipment', '3.2.4 List of contracts', '3.2.5 Spending plan' (with a red exclamation mark), '3.2.6 On-the-spot checks' (with a green checkmark), and '3.3 Financial Corrections' (with a green checkmark).

Joint PR – Summary



3. Insight into project's finances

3.1 Project expenditure summary

▶ 3.1.1. Project expenditure by budget lines

▶ 3.1.2 Reported expenditure by partner

▶ 3.1.3 Reported expenditure by partner and funding rate

▶ 3.1.4 Budget breakdown per source of funding and partner

▶ 3.1.5 ERDF-/Norwegian funding

▶ 3.1.6 Partner contributions

Error messages in case expenditure exceeds 20% flexibility rule



- Table 3.1.1 row 2: The budget line Staff costs has been exceeded by more than 20 % in relation to the latest approved version of the application form. A request for change might be necessary. Please contact the Joint Secretariat.
- Table 3.1.1 row 3: The budget line Office and administration has been exceeded by more than 20 % in relation to the latest approved version of the application form. A request for change might be necessary. Please contact the Joint Secretariat.
- Table 3.1.1 row 8: The budget line Total budget has been exceeded by more than 20 % in relation to the latest approved version of the application form. A request for change might be necessary. Please contact the Joint Secretariat.
- Table 3.1.2 row 1: The budget of partner PP1 City of Katowice (PL) has been exceeded by more than 20 % in relation to the latest approved version of the application form. A request for change might be necessary. Please contact the Joint Secretariat.
- Table 3.1.5 row 3: The amount of ERDF funding has been exceeded in relation to the latest approved application form. Please amend the report accordingly.



Joint PR – Project expenditure



- One or more partners did not report any expenditures. Please fill out the field 'If a partner does not report any expenditure, please state the reasons and indicate the measures that were taken to avoid this in the future.' below.



3.2. Project Expenditure

3.2.1 Budget breakdown per partner per budget line

| | Partner name | Partner state | Staff costs | Office and administration | Travel and accommodation | External expertise and services | Equipment | Revenues | Total partner expenditure |
|-----|--------------|---------------|-------------|---------------------------|--------------------------|---------------------------------|-----------|----------|---------------------------|
| PP1 | | BG | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PP2 | | RO | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| PP3 | | EL | 7,999.56 | 1,199.93 | 890.00 | 10,900.00 | 0.00 | 0.00 | 20,989.49 |

Justification needed if partners not reporting expenditure, or budget line exceeded

Changes from the original plans




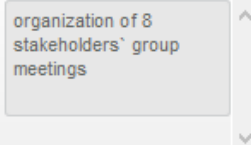
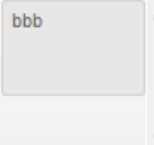
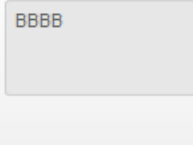

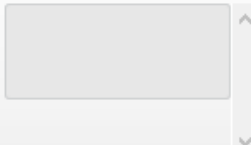
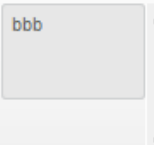
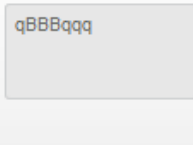
In case of overspending or underspending in a budget line, please state the reasons and indicate the measures that were taken to avoid this in the future, corresponding solutions found.

If a partner does not report any expenditure, please state the reasons and indicate the measures that were taken to avoid this in the future.

Joint PR – External e./ Equipment

External expertise and services tab / Equipment tab

3.2.2 External expertise and services

| | Partner | Item number as planned in the application form  | Type of cost | Description in the application | Planned amount | Supplier(s) | Description  | Total amount in EUR | Reported so far |
|---|----------------------------|--|---|--|----------------|--|---|---------------------|-----------------|
| 1 | PP 3: University of Patras | 15  | Meeting costs: stakeholder group | organization of 8 stakeholders' group meetings  | 2,400.00 | bbb  | BBBB  | 400.00 | 700.00 |
| 2 | PP 3: University of Patras | N/A  | Publication and dissemination costs (unplanned) |  | 0.00 | bbb  | qBBBqqq  | 10,000.00 | 10,000.00 |

Planned amount exceeded or unplanned expenditure reported. Please provide justification.

explain why it has been forgotten and why it is needed

Joint PR – List of contracts



- Only above EU thresholds
- Transferred automatically from partner reports

3.2.4 List of contracts awarded subject to the provisions of EU public procurement directives

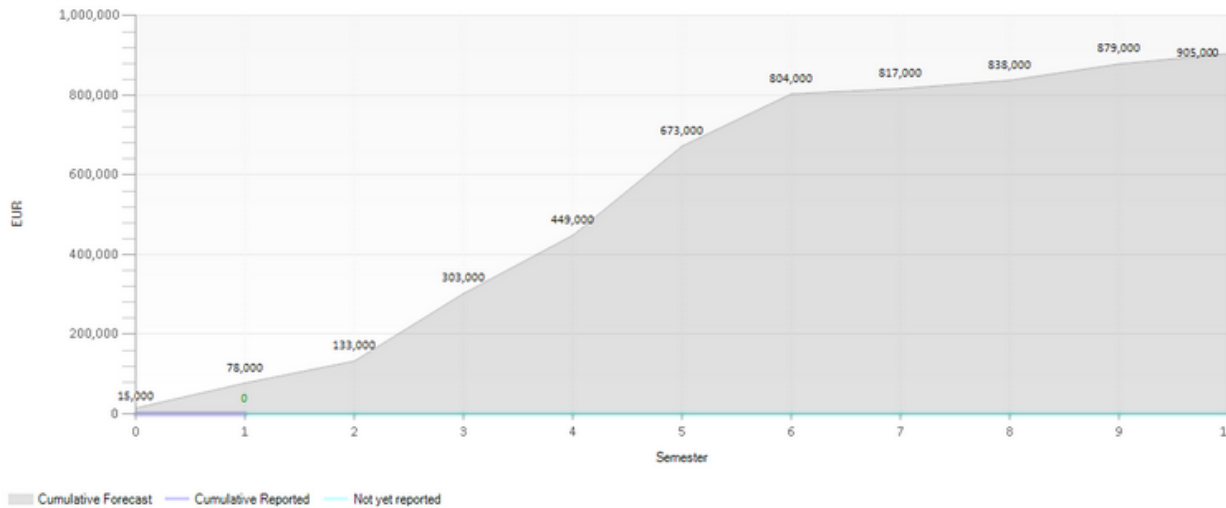
| Number  | Partner | Supplier name | Contracted amount (excluding VAT) | Contracted amount (including VAT) | Above EU Threshold | Procedure applied | Contract type | Reported amount in current report | Previously reported | Reported amount accumulated | Comments (optional) |
|---|---------|---------------|--------------------------------------|--------------------------------------|-----------------------|----------------------|------------------|--|------------------------|-----------------------------------|------------------------|
|---|---------|---------------|--------------------------------------|--------------------------------------|-----------------------|----------------------|------------------|--|------------------------|-----------------------------------|------------------------|

Joint PR – Spending plan



3.2.5 Spending plan

| | Preparation | Semester 1 | Semester 2 | Semester 3 | Semester 4 | Semester 5 | Semester 6 | Semester 7 | Semester 8 | Semester 9 | Semester 10 |
|-------------------|-------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| Amount forecasted | 15,000.00 | 63,000.00 | 55,000.00 | 170,000.00 | 146,000.00 | 224,000.00 | 131,000.00 | 13,000.00 | 21,000.00 | 41,000.00 | 26,000.00 |
| Amount reported | | 0.00 | | | | | | | | | |



Justification needed if overspend or underspend



Changes from the original plans

If there is overspend or underspend (both accumulated and/or for the current report), please specify the reasons and the corresponding measures to correct this.

0 / 3,000 characters

Joint PR – On-the-spot check



Information taken from the control report incl. checklist of each partner

3.2.6 On-the-Spot Checks

| Partner number | Partner name | Partner state | n° of On-the-spot check carried out for this report | Start dates  | Total n° of on-the-spot checks carried out for this partner |
|----------------|---|--|---|---|---|
| PP1 | Euroregion Pleven-Olt |  BG | 0 | | 1 |
| PP2 | Harghita County Council |  RO | 0 | | 0 |
| PP3 | University of Patras |  EL | 1 | 19/04/2017 | 1 |
| PP4 | ASSOCIATION OF MUNICIPALITIES OF THE RIBERA ALTA REGION |  ES | 0 | | 1 |
| PP5 | FOUNDATION FOR RESEARCH AND INNOVATION |  IT | 0 | | 0 |
| PP6 | Regional Development Agency of Gorenjska |  SI | 0 | | 0 |
| PP7 | Foundation Saint Mary the Royal of Historic Heritage |  ES | 0 | | 0 |
| PP8 | Estonian War Museum - General Laidoner Museum |  EE | 0 | | 0 |

Further information regarding the on-the-spot checks (if applicable)

0 / 3,000 characters

Joint PR – Annexes



Document type Partner

| Number | Partner name | Document type | File name | Upload date |
|--------|--------------|---------------|---|------------------|
| PP 3 | | | .-PP3-Report No.2 FLC Certificate_23052017.pdf | 23/05/2017 16:15 |
| PP 3 | | | .-PP3-Report No.2 FLC Checklist_23052017.pdf | 23/05/2017 16:15 |
| PP 3 | | | .-PP3-Report No.2 FLC Report_23052017.pdf | 23/05/2017 16:15 |
| PP 3 | | | A-PP3-Report No.2 List Of Expenditures_24052017.xls | 24/05/2017 09:52 |

Joint PR – Activities



Status Partner Reports **! 1. Implementation overview** **! 1.3 Activities** **! 2. Results/Policy instruments** **! 3. Finance** Annexes **! Contact details** LP declaration

Version 1

Main outputs of the current reporting period as originally planned

1 meeting of steering group and protocol; individual progress reports №1, validated from FLC; 1 consolidated progress report №1; 16 stakeholders' groups meetings; 5 appearances in the media; 1 thematic seminar; 2-3 identified best practices; 100 copies of thematic leaflet-invitation; 1 banner-up; 1 e-bulletin.

Activities which took place during the reporting period

Describe in detail the activities related to a) exchange of experience (phase 1) or action plan implementation follow-up (phase 2), b) communication and dissemination and c) project management.

a) Exchange of experience

0 / 3,000 characters

b) Communication and dissemination

0 / 1,500 characters

c) Project management

0 / 1,500 characters

Changes from the original plans

Describe and justify any changes from the original work plan and, in case of delays, outline the solutions found to catch up with the foreseen time plan.

0 / 1,000 characters

Joint PR – Contact details

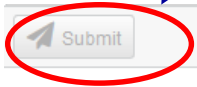


- Transferred automatically from reports included in the joint PR
- If no partner report included in the joint PR, LP selects the current version of partner contact details

| N° | Organisation | Country |
|----|--------------|--|
| ✓1 | Partner A |  AT |
| ✓2 | Partner B |  FR |
| ✓3 | Partner C |  NO |
| ✓4 | Partner D |  EL |

Joint PR – Lead partner declaration

submit button



Lead partner declaration

By clicking the "submit" button, the lead partner officially validates and submits the entire project progress report and confirms the following:

1. For this report the total paid and confirmed expenditure amounts to EUR 31,700.00
2. The information included in the joint progress report accurately reflects the information provided by all partners and gives a correct description of the implementation of the project.
3. The expenditure reported by all partners and included in the progress report :
 - a. exclusively relates to the implementation of the project as agreed between the partners and in line with the latest approved application form and subsidy contract;
 - b. complies with the rules and obligations listed in the subsidy contract, including, but not limited to rules governing the eligibility of expenditure (in particular Commission Delegated Regulation (EU) No 481/2014 of 4 March 2014 supplementing Regulation (EU) No 1299/2013 of the European Parliament and of the Council with regard to specific rules on eligibility of expenditure for cooperation programmes, and any amendment and rules laid down in the latest version of the Interreg Europe programme manual);
 - c. has been verified and confirmed by an authorised controller/control body in compliance with the control requirements of their EU Member State or of the Kingdom of Norway.

Automatically calculated



PRACTICAL EXERCISE

**Interreg
Europe**



European Union | European Regional Development Fund



*Sharing solutions
for better regional policies*

Eligibility of expenditure



General principles

Different levels of rules

- European: EU regulations
- Programme
- National
- Partner/institutional



General principles

Eligibility of costs is determined by the relevance of the activities!

Costs necessary to



- Carry out the project activities
- Achieve the project objectives



General principles

CONSISTENT

- allocate the expenditure to the right budget line

JUSTIFIED

- unforeseen expenditure items or over/underspend needs to be justified

COHERENT

- reported activities and finances have to match



1. BUDGET LINES



Preparation costs

lump sum of EUR 15,000 per project attributed to lead partner

- Covers costs linked to the preparation of the application
- Added only to the reported lead partner's expenditure in PR1
- Distribution among partners regulated internally by project partnership agreement – only lead partner reports to the programme!
- **No supporting evidence required!**



Budget lines

- Staff
 - Administration costs
 - Travel and accommodation
 - Equipment
-
- External expertise and services

Only for staff directly employed by the partner organisations

Staff costs (principles)



- For partner staff only (employment contract)
- Not for staff employed by other bodies even if
 - 100% owned by partner
 - seconded to partner
 - they are members (of association, umbrella organisation)
 - if seated in partner organisation

Programme manual section 7.2.1 & Delegated Regulation (EU) 481/2014, Article 3

Administration costs



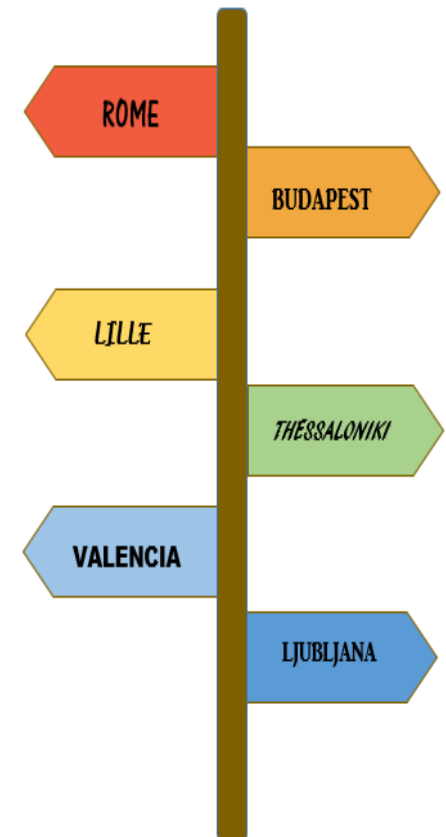
- Flat rate of 15% of staff costs
- Includes: office rent, utilities, office supplies, general accounting etc.
- No administration costs under any other budget line
- **No supporting evidence required!**

Programme manual section 7.2.2 & Delegated Regulation (EU) 481/2014, Article 5



Travel and accommodation

- Only for staff employed by a project partner
- Non-staff travel costs: external expertise budget line!
- Includes items such as travel, meals, accommodation, visa, daily allowances
- Compliance with national and/or institutional rules



Programme manual section 7.2.3 & Delegated Regulation (EU) 481/2014, Article 6



Travel & accommodation – Audit trail



Paid invoices



Agenda



Daily allowance



Proof of payment

- Compliance with national / institutional rules

External expertise



- Services needed outside the partner organisation, incl. travel & accommodation for stakeholder groups
- Public procurement!

Programme manual section 7.2.4 & Delegated Regulation (EU) 481/2014, Article 6



External expertise – Audit trail



Contract



Selection process



Paid invoices



Evidence of compliance
with procurement rules



Proof of payment



Service deliverables

Equipment



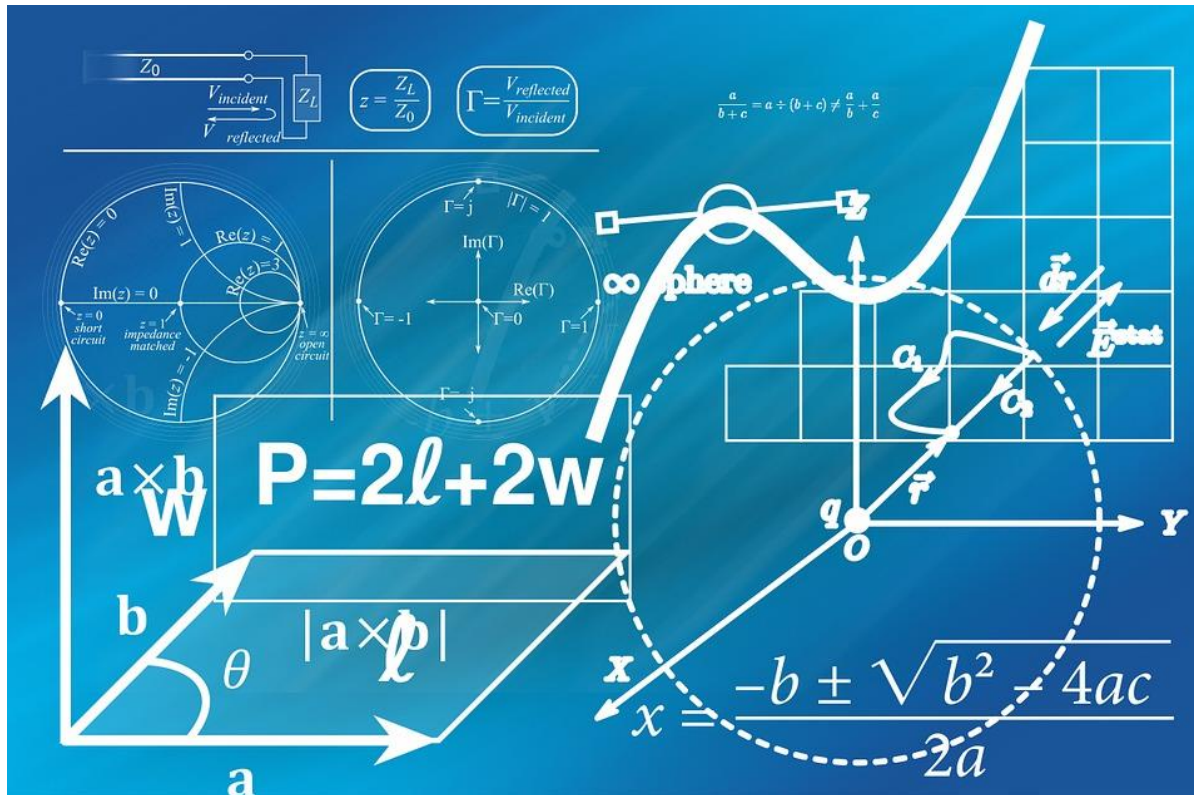
- Purchased, rented or leased by a partner, to achieve the objectives of the project
- Mainly ‘office equipment’ for project management, not exceeding EUR 5,000-7,000 per project
- Only planned/pre-approved equipment eligible!
- Compliance with public procurement rules

Programme manual section 7.2.5 & Delegated Regulation (EU) 481/2014, Article 7



Equipment – Point of attention

- If equipment item only partially used for the project (or bought at late stage), only share related to the use in the project can be reported!





Equipment – Audit trail



Evidence of compliance
with procurement rules



Paid invoices



Proof of payment



Calculation of pro-rata use
(where applicable)



2. ELIGIBILITY PERIOD



Eligibility period

- Eligibility period
 - ✓ From: 5/10/2016 (approval by monitoring committee)
 - ✓ To: project end date

- Submission date of last report = project end date = end date of eligibility of costs



Eligibility period

Expenditure can be reported only if paid before the end of the reporting period!

Paid = debited from partner's institution bank account



PR1 → costs paid out before 30 June 2017!



Last, but not least...



Project closure

=

last 3 months of the project implementation



closure costs to be planned accordingly!



3. NOT ELIGIBLE COSTS & ITEMS REQUIRING PRE-APPROVAL



Not eligible costs

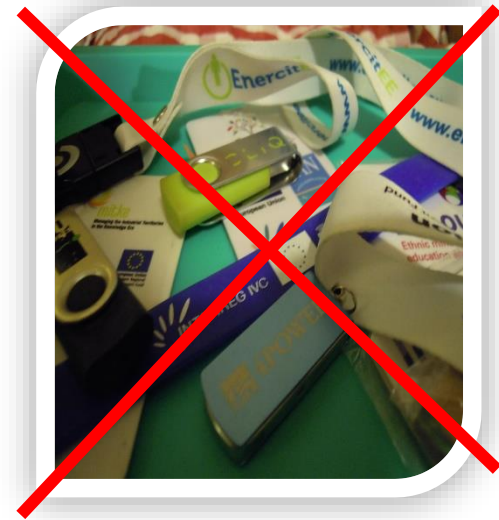
- VAT – if recoverable by whatever means
- In-kind contributions
- Fines, financial penalties, expenditure on legal disputes and litigation, exchange rate fluctuation and interests on debt,
- Expenditure already supported by other subsidies
- Gadgets and gifts



Gifts and promotional items

Gifts and promotional items (gadgets) are **not eligible** unless

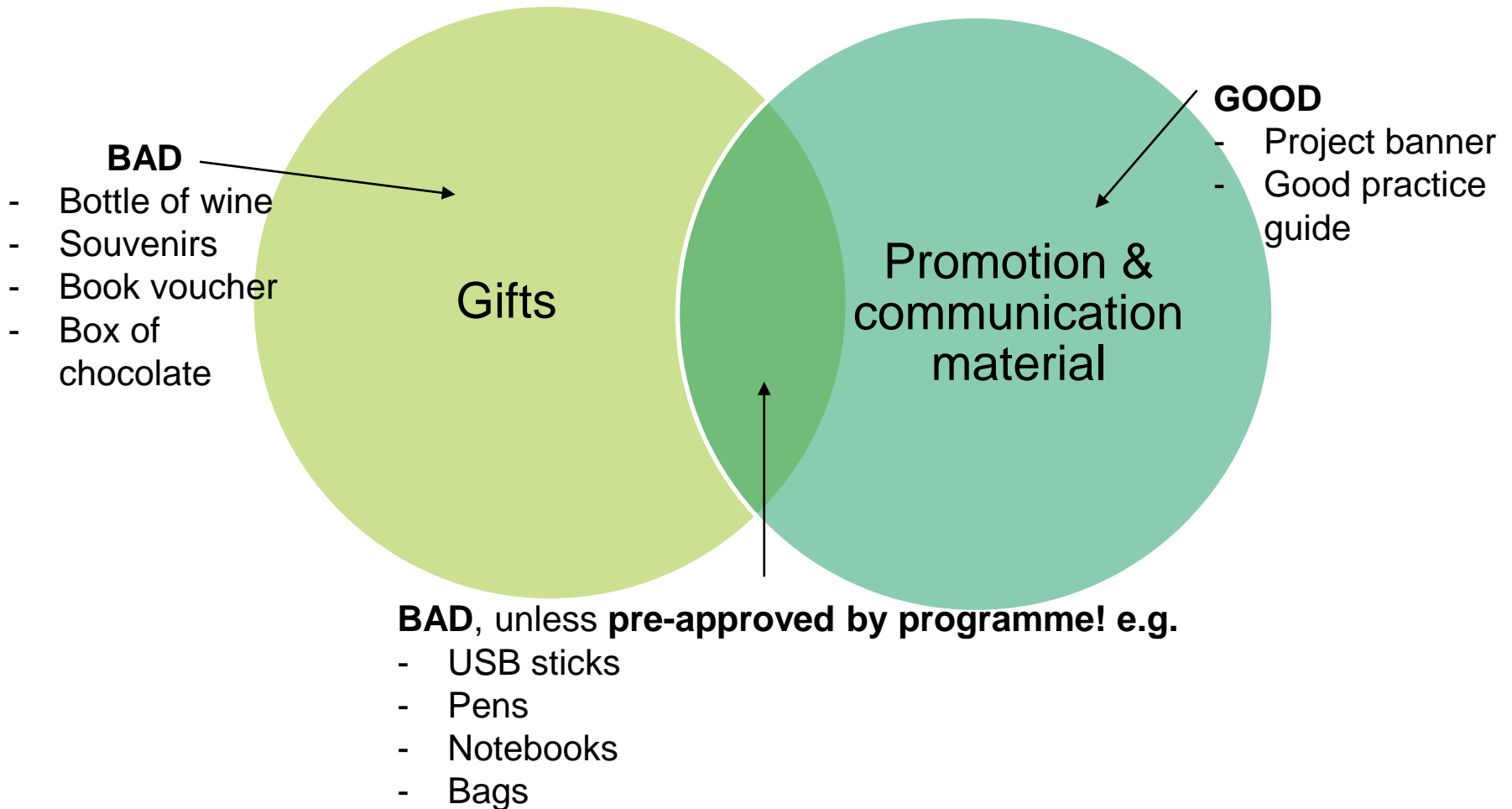
- approved **ex-ante** by the programme (application form & during project implementation)
- needed for a **specific communication activity** (EU logo/project logo does not automatically make a gift a promotional material)



Programme manual sections 7.4.9 and 8.2.1 & Delegated Regulation (EU) 481/2014, Article 2



Gifts and promotional items





Items requiring pre-approval

Prior approval from JS necessary for items not already specified and approved in the application form, e.g.

- Activities/travel outside the programme area





Items requiring pre-approval

- Equipment





4. POINTS OF ATTENTION



Points of attention

- Exchange rate
- Financing of joint activities
- Public/private funding
- Project closure



Exchange rate

- All financial reporting and project follow-up in Euros
- Reg (EU) No 1299/2013 Article 28: expenditure incurred in non-Euro currency by the partner organisation to be converted in Euros
- EC Exchange rate applicable in the month the partner reports are submitted for verification to the FLC → **automatically calculated in the iOLF system**



Costs related to the fluctuation of foreign exchange rates are not eligible.



Financing of joint activities

No shared costs!

Share
activities, not
costs!

Contracting partner principle applies






Contracting partner = the only one reporting
and receiving the ERDF!



Public/Private funding

- In the PR, need to indicate source of funding per partner (co-financing): public or private?

3.3 Budget breakdown per source of funding and partner

| | Partner name | Partner state | Funding rate | Programme funds (ERDF or NO) | Partner contribution from public sources | Partner contribution from private sources | Total partner contribution |
|-----|------------------------|--|--------------|------------------------------|--|---|----------------------------|
| PP1 | City of Katowice |  PL | 85.00 % | 22,525.00 | 3,475.00 | 500.00 | 3,975.00 |
| PP2 | Moustache City Council |  UK | 85.00 % | 0.00 | 0.00 | 0.00 | 0.00 |
| PP3 | Viking |  NO | 50.00 % | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total | | | 22,525.00 | 3,475.00 | 500.00 | 3,975.00 |



Public/Private funding

In iOLF, automatic allocation according to legal status:

- private not profit → private sources
- public or public equivalent → public sources
- But modification necessary if:
 1. A private partner receives public funding for the project = to be indicated as public funding
 2. A public or public equivalent body receives private funding for the project = to be indicated as private funding



FLC to check if the contribution is in the right place!



Public/Private funding

Example: private partner receiving public funding

| Programme funds | | | Partner contribution | | |
|-----------------|------------------|-----------|--|---|----------------------------|
| ERDF | ERDF/NO rate (%) | Norwegian | Partner contribution from public sources | Partner contribution from private sources | Total partner contribution |
| 184,047.1 | 85.00 | 0.00 | 21,652.60 | 10,826.30 | 32,478.90 |
| 92,367.00 | 75.00 | 0.00 | 12,315.60 | 18,473.40 | 30,789.00 |



Public/Private funding

Example: public partner receiving private funding

| Programme funds | | | | Partner contribution | | |
|-----------------|------------------|-----------|--|--|---|----------------------------|
| ERDF | ERDF/NO rate (%) | Norwegian | | Partner contribution from public sources | Partner contribution from private sources | Total partner contribution |
| 262,650.0 | 85.00 | 0.00 | | 44,100.00 | 2,250.00 | 46,350.00 |
| 150,000.0 | 75.00 | 0.00 | | 0.00 | 50,000.00 | 50,000.00 |
| 170,000.0 | 85.00 | 0.00 | | 30,000.00 | 0.00 | 30,000.00 |

Project closure



- Submission date of last report = project end date = end date of eligibility of costs
 - Any expenditure incurred, invoiced or paid after the official project end date not eligible (including project closure costs!)
-
- Last 3 months before project end date = administrative project closure



Obligations for closed projects

- Reg (EU) No 1303/2013 - Article 140: each partner organisation is required to archive documents related to the project's implementation for a minimum period (= 2 years after 31 December following the submission to the EC of the programme's annual accounts where the last PR is included)





How to archive and for how long?

- How?
 - ▶ Supporting documents have to be kept either in originals or certified true copies or in electronic versions.
- How long?
 - ▶ Information on the concrete period provided with the closure notification letter



Possibly longer archiving periods (e.g. national laws) have to be taken into account!!

Programme manual, section 6.4.2



5. DEALING WITH CHANGES



Dealing with changes

- Budget changes within the 20% budget flexibility rule = can be justified and reported as 'deviations' in the PR
- Budget reallocation above the 20% flexibility rule = MAJOR budget change > formal approval by the JS/MA through request for change procedure

Programme manual section 6.3.5



The flexibility rule

- Budget line and partner's budget at **project level (total!)** can be exceeded by up to 20% of the original amount without formal approval by JS





The flexibility rule – Points of attention

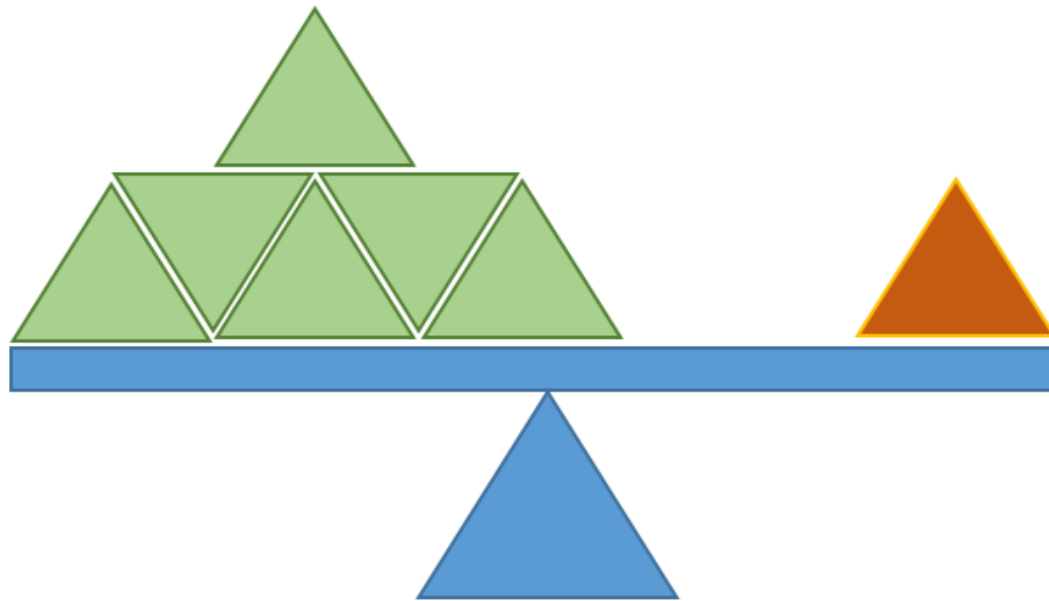
- total ERDF/Norwegian funding allocated to the project cannot be exceeded





The flexibility rule – Points of attention

- overspending of partners/in budget lines needs to be compensated by underspending of other partners/in budget lines





The flexibility rule – Points of attention

- Deviations justified in the PR





The flexibility rule

- Lead partner to agree on the changes in cooperation with partnership
- Lead partner to keep an overview on all the budget changes → Problems may occur if budget flexibility not monitored closely
- JS to advice, but FLC responsible to confirm the eligibility of the costs



The flexibility rule

- Example

| Budget line at project level or partner budget | Original amount in the approved application form | Maximum possible overspending for this line | Explanation |
|--|--|---|--|
| Travel and accommodation costs | €180,000 | €36,000 | With the 20% flexibility rule, the original amount for this budget line can be exceeded by a maximum of EUR 36,000. |
| Partner 1 | €220,000 | €44,000 | With the 20% flexibility rule, the original amount for this partner budget can be exceeded by a maximum of EUR 44,000. |



Major budget change

- Budget reallocation above 20% limit for each budget line and partner budget at project level (total!) requires prior approval by MA/JS through request for change procedure
- Only one request for change procedure possible during project's lifetime



Strongly recommended only at the end of the project, with solid overview on the project spending!



Major budget change

- Example

| Budget line at project level or partner budget | Original amount in the approved application form | New budget proposed by the project | Explanation |
|--|--|------------------------------------|---|
| Travel and accommodation costs | €180,000 | €220,000 | Any budget increase above EUR 36,000 is no longer covered by the 20% flexibility rule, hence an official budget change has to be requested. |
| Partner 1 | €220,000 | €300,000 | Any budget increase above EUR 44,000 is no longer covered by the 20% flexibility rule, hence an official budget change has to be requested. |



Dealing with changes – exercise

| Partner | Preparation costs | Staff costs | Office and administration | Travel and accommodation | External expertise and services | Equipment | Revenues | Total partner budget |
|---------------------------|-------------------|----------------|---------------------------|--------------------------|---------------------------------|--------------|----------|----------------------|
| 1. City of Katowice | 15,000 | 150,000 | 22,500 | 20,000 | 63,500 | 1,000 | 0 | 272,000 |
| 2. Moustache City Council | 0 | 200,000 | 30,000 | 15,000 | 96,000 | 1,000 | 0 | 342,000 |
| 3. Viking | 0 | 220,000 | 33,000 | 0 | 50,000 | 0 | 0 | 303,000 |
| | 1.64 % | 62.16 % | 9.32 % | 3.82 % | 22.85 % | 0.22 % | 0.00 % | |
| Total | 15,000 | 570,000 | 85,500 | 35,000 | 209,500 | 2,000 | 0 | 917,000 |



Dealing with changes – exercise

- Partner 2 asks you as lead partner if it can exceed its staff budget by € 80,000. What is your answer?



Dealing with changes – solution



It could be possible...

BUT, under certain conditions...





Dealing with changes – solution

To be checked:

- Is this excess theoretically in line with the flexibility rule?



Dealing with changes – solution

| Partner | Preparation costs | Staff costs | Office and administration | Travel and accommodation | External expertise and services | Equipment | Revenues | Total partner budget |
|---------------------------|-------------------|-------------|---------------------------|--------------------------|---------------------------------|-----------|----------|----------------------|
| 1. City of Katowice | 15,000 | 150,000 | 22,500 | 20,000 | 63,500 | 1,000 | 0 | 272,000 |
| 2. Moustache City Council | 0 | 200,000 | 30,000 | 15,000 | 96,000 | 1,000 | 0 | 342,000 |
| 3. Viking | 0 | 220,000 | 33,000 | 0 | 50,000 | 0 | 0 | 303,000 |
| | 1.64 % | 62.16 % | 9.32 % | 3.82 % | 22.85 % | 0.22 % | 0.00 % | |
| Total | 15,000 | 570,000 | 85,500 | 35,000 | 209,500 | 2,000 | 0 | 917,000 |



20% ceiling applies to budget line and partner budget at **project level**



20% of staff budget (€ 570,000) = € 114,000



Dealing with changes – solution

| Partner | Preparation costs | Staff costs | Office and administration | Travel and accommodation | External expertise and services | Equipment | Revenues | Total partner budget |
|---------------------------|-------------------|-------------|---------------------------|--------------------------|---------------------------------|-----------|----------|----------------------|
| 1. City of Katowice | 15,000 | 150,000 | 22,500 | 20,000 | 63,500 | 1,000 | 0 | 272,000 |
| 2. Moustache City Council | 0 | 200,000 | 30,000 | 15,000 | 96,000 | 1,000 | 0 | 342,000 |
| 3. Viking | 0 | 220,000 | 33,000 | 0 | 50,000 | 0 | 0 | 303,000 |
| | 1.64 % | 62.16 % | 9.32 % | 3.82 % | 22.85 % | 0.22 % | 0.00 % | |
| Total | 15,000 | 570,000 | 85,500 | 35,000 | 209,500 | 2,000 | 0 | 917,000 |

20% applied to **partner budget**



20% of P2 budget = € 68,400 = max excess



Dealing with changes – solution

- Is this excess compensated by underspending in other partner's budget lines?



TO BE VERIFIED!



Dealing with changes – solution

- Is this budget excess justified and needed for the project implementation?

TO BE VERIFIED (what can justify such a significant increase in the staff budget of a partner??)



Dealing with changes – conclusion



- Overspending compensated by underspending in other partner budget/budget lines!
- Justified for the project



Overview on changes + cooperation

**Interreg
Europe**



European Union | European Regional Development Fund



*Sharing solutions
for better regional policies*

Financial reporting What are the challenges?



1. REPORTING STAFF COSTS



Staff costs

Definition:

- Costs for staff members employed by a partner organisation listed in application form and working on project
- Costs
 - = gross employment costs
 - = salary payment + taxes + social security contributions in line with employment policy of the partner organisation



Staff costs (calculation)

4 calculation methods:

What does your contract say?

A. full-time on project?

> Real cost charged

B. fixed % on project?

> % of real cost charged

C. flexible hours on project?

> C.1 - monthly salary / contractual hours or

> C.2 - annual salary / 1,720 hours

D. hours + hourly rate fixed in contract?



Contract

Group discussion – Question 1 & 2



- Which method will you apply?
- For whom in the project?
- Why?
- Pros/Cons?



A. + B. Full-time / fixed %



A. + B. Full-time / fixed %

- Calculation:

Employment cost * %

- Points of attention:

- ✓ Regular review (e.g. annual staff appraisal)
- ✓ % adjusted if necessary





A. + B. Full-time / fixed %

- Supporting documents:



Contract



Mission letter



Time registration



Proof of payment



Payslip



C. 1 Flexible hours - monthly calculation



C. 1 Flexible hours - monthly calculation

- Calculation:
 - ✓ hourly rate: **Monthly gross employment costs / nb of hours per month per employment contract**
 - ✓ attention to holiday allocation
 - ✓ record 100% working time
 - ✓ timesheet example on website!



Recalculation potentially each month !



C.1 Flexible hours - monthly calculation

- Supporting documents



Contract



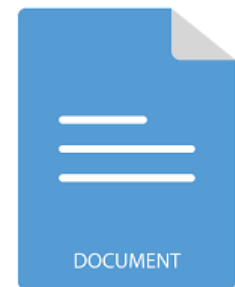
100% Time registration



Payslip



Proof of payment



Document showing calculation of hourly rate



C.1 Flexible hours - monthly calculation

- Points of attention
 - ✓ Contract or equivalent document identifying working time + holidays
 - ✓ Payslip documenting monthly salary costs



C. 2 Flexible hours - 1720h method

C.2 Flexible hours - 1720h method



■ Calculation:

- ✓ latest annual employment cost / 1720h
- ✓ Example timesheet on website!
(<http://www.interregeurope.eu/about-us/programmedocuments/>)



Regular updates necessary? Potentially one time calculation hourly rate!

C.2 Flexible hours – 1720h method



- Supporting documents



Contract



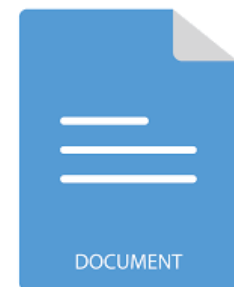
100% Time registration



Payslip



Proof of payment



Document showing calculation of hourly rate

C.2 Flexible hours – 1720h method



- Points of attention

- ✓ Payslip documenting annual salary costs
- ✓ Person recently employed? → annual salary from equivalent position
- ✓ Person on part-time contract? Pro-rata?



D. Hourly rate fixed in contract



D. Hourly rate fixed in contract

- Calculation:

- ✓ Hourly rate indicated in contract per number of hours worked on the project
- ✓ Example timesheet on website!
(<http://www.interregeurope.eu/about-us/programmedocuments/>)





D. Hourly rate fixed in contract

- Supporting documents



Contract



100% Time registration



Payslip



Proof of payment



D. Hourly rate fixed in contract

- Points of attention

- ✓ Employment contract or equivalent document shall document working relationship + hourly rate
- ✓ Payslip documenting monthly salary costs



Staff costs (principles)

Change of calculation method possible?



Staff costs (principles)



Simplification is also what YOU make it!



Group discussion – Question 3

- What to be put in the mission letter?



Mission letter



Staff costs: mission letter

- Name of employee
- Role in the project
- % allocated to the project
- Description of project related role, responsibilities and monthly tasks (see application form)
- Dated and signed by employee + line manager
- Regularly reviewed (e.g. annually on occasion of staff appraisal) and adjusted if needed.



Interreg Europe - Mission letter

Important information: This template serves as an example and it is at the disposal for the projects to be used, the use is optional. The template includes all elements required by the programme for the mission letter for staff costs calculation method XXX. When filling this template, project partners should pay attention that the level of details on the concrete tasks and activities of the employee corresponds to the involvement in the project. Please delete this text when actually using the template

Project Information

| | | | |
|--------------------------------|-----------------|-------------------------|-----------------|
| Project acronym | Please indicate | | |
| Project title | Please indicate | | |
| Name of project partner | Please indicate | | |
| Project start date | Please indicate | Project end date | Please indicate |

With this mission letter I confirm that [Name employee] is being assigned to work on the above mentioned project.

[Name employee] will be having the following duties in the frame of the implementation of the project:

- [specify task]
- [specify task]
- [specify task]
- [specify task]
- [specify task]

[Name employee] is expected to dedicate [% of working time to be performed on the project] of his/her the working time to carry out the tasks described above.

[name of employer] [name of employee]

[date & place] [date & place]

Signature employer

Signature employee



Group discussion – Question 4

- How to check the mission letter?



Mission letter

Full-time / fixed %?



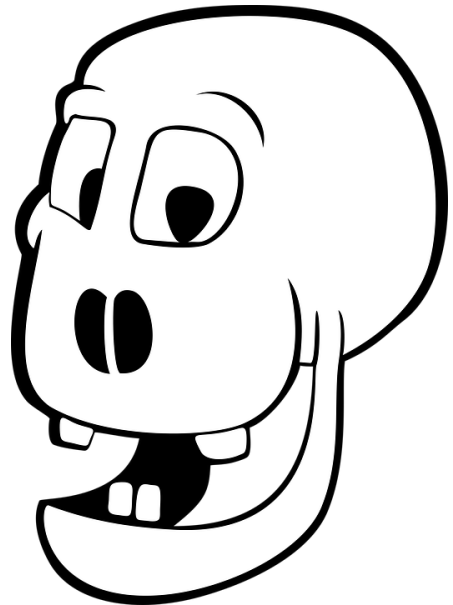
- **Is the % stated in contract/mission letter?**
 - Document signed at beginning
 - Reviewed on regular basis (e.g. annual staff appraisal)
- **Is the person involved in another project?
No double-financing?**
- **Is the % plausible?**
 - in relation to their role in the project?
 - in relation to other costs declared (e.g. travel?)?
 - in relation to the FLC's knowledge from controlling other projects?

The budget is the (natural) limit!



Group discussion – Question 5

- Eligible or not eligible to Interreg Europe...?



That is the question...



Eligible or not eligible?

- Indirect staff costs?

- ✓ Either covered by administration cost flat rate
- ✓ Or reported as direct staff costs acc. to one of the 4 methods if it can be directly linked to project





Eligible or not eligible?

- Bonus + lunch vouchers?
 - On payslip?
 - In line with labour policy applicable in partner organisation?
 - Project related?





Eligible or not eligible?

- Private pension schemes?
 - Actually paid (not only set aside)?
 - In line with labour law policy in partner organisation?





Eligible or not eligible?

- Person seconded and paid by another entity?

No because:

- Staff costs = for partner staff only (employment contract)
- Not for staff employed by other bodies even if
 - 100% owned by partner
 - seconded to partner
 - they are members (of association, umbrella organisation)



2. COMPLYING AND CONTROLLING PUBLIC PROCUREMENT RULES



Basics

- Public procurement applicable rules*
 - the EU public procurement directives (Directive 2014/24/EU)
 - national rules
 - internal rules of the partner organization
- No programme-specific rules
 - Section 7.4.6 Public procurement of the programme manual



* The strictest rules must always be applied in case of doubts, check with your procurement department



Private non-profit bodies

- The private non-profit bodies
 - should respect national rules and internal partner rules (if they exist),
 - should be able to demonstrate good use of public funds,
 - in some countries need to comply with national public procurement rules.



If not sure, contact your national point of contact!



Procurement and reporting

- FLC checks compliance with public procurement rules
 - see: first level control report incl. checklist (section 5. Public procurement)
- List of contracts to be filled in by each partner
 - see: list of expenditure incl. list of contracts in iOLF
- List of contracts subject to EU procurement directives
 - Automatically compiled in the progress report from partner reports



List of contracts – partner report

- Listing **all** contracts used for the implementation of the project (above & below EU thresholds)

3. List of contracts

| Contract number | Supplier name | Contracted amount (excluding VAT) | Contracted amount (including VAT) | Above EU threshold | Procedure applied | Contract type | Partner comments | FLC comments |
|-----------------|---------------|-----------------------------------|-----------------------------------|--------------------------|--|---------------|---|--------------|
| P06-01 | [REDACTED] | 1,600.00 | 1,600.00 | <input type="checkbox"/> | Negotiated procedure without prior publication | Services | Travel and accomodation for 2 stakeholder representatives to participate in the thematic seminar [REDACTED] | |

+ Add Contract



List of contracts – partner report

3. List of contracts

| Contract number | Supplier name | Contracted amount (excluding VAT) | Contracted amount (including VAT) | Above EU threshold | Procedure applied | Contract type | Partner comments | FLC comments |
|-----------------|---------------|-----------------------------------|-----------------------------------|--------------------------|--|---------------|---|--------------|
| P06-01 | [REDACTED] | 1,600.00 | 1,600.00 | <input type="checkbox"/> | Negotiated procedure without prior publication | Services | Travel and accomodation for 2 stakeholder representatives to participate in the thematic seminar [REDACTED] | |

+ Add Contract

If contract amount above EU threshold, please tick the box 'above EU threshold'. Contract will be automatically transferred to the joint PR.



See current EU thresholds in Commission Delegated Regulation (EU) No 2015/2170!



List of contracts in PR

- In the joint PR – only contracts “above EU threshold”

Navigation bar with menu items: 3.1 Summary, 3.2 Project expenditure, 3.2.2 External expertise and services, 3.2.3 Equipment, 3.2.4 List of contracts (highlighted), 3.2.5 Spending plan, 3.2.6 On-the-spot checks, and 3.3 Source of funding.

3.2.4 List of contracts awarded subject to the provisions of EU public procurement directives

| Number | Partner | Supplier name | Contracted amount (excluding VAT) | Contracted amount (including VAT) | Above EU Threshold | Procedure applied | Contract type | Reported amount in current report | Previously reported | Reported amount accumulated | Comments (optional) |
|--------|------------------|--------------------|-----------------------------------|-----------------------------------|-------------------------------------|-------------------|---------------|-----------------------------------|---------------------|-----------------------------|--|
| P03-01 | PP 3: [Redacted] | [Redacted] | 5,800,000 | 5,800,000 | <input checked="" type="checkbox"/> | Open procedure | Services | 775.68 | 0.00 | 775.68 | Not exclusively contracted to [Redacted] |
| P04-01 | PP 4: [Redacted] | SIA "Latvia Tours" | 3,000,000 | 3,630,000 | <input checked="" type="checkbox"/> | Open procedure | Services | 749.74 | 0.00 | 749.74 | |

+ Add Contract



Common procurement findings

- Inadequate procedure chosen (e.g. direct award of contract not justified)
- Insufficient publicity
- Value of the contract not estimated at institutional level
- Splitting the contracts to fit below thresholds
- Insufficient audit trail (e.g. missing documents)



Direct award of contract

- Common non-justified reasons:

“urgency”

“the only one”

“more economic
– no cost for
training new
person”

“good value
(based on old
comparison)”

- Direct award for these reasons is rarely justified
- Objective reasons needed (the market should prove)



GROUP DISCUSSION



Group discussion (15 min)

- 1) Discuss and list the main steps needed to contract an external provider through:
 - group 1: a public procurement above EU threshold?
 - group 2: a consultation of several providers?

- 2) Which documents are needed for FLC/audit purpose?



Main steps – EU procedure

- 1) Definition and estimation of the need
- 2) Choice of the type of tender (eg. with lots or not, framework contract, etc.) and of the EU procedure (open, restricted, etc.)
- 3) Drafting administrative & technical terms of reference
- 4) Publication in OJEU (+ other publicity? e.g. website)
- 5) Opening & analysis of offers + drafting selection report
- 6) Notification to rejected tenderers
- 7) Notification to selected tenderer & signature of contract
- 8) Contract award notice (OJEU)



Main steps – below thresholds

- 1) Definition & estimation of the need (at the level of the legal entity)
- 2) Drafting terms of reference /request
- 3) Sending terms of reference /request to several providers
- 4) Analysis of offers/quotes and drafting selection report
- 5) Notification to rejected providers
- 6) Notification to selected provider + signature of contract / order form



Documents to keep and control !

- 1) Terms of reference (incl. transparent and non discriminatory selection & award criteria)
- 2) Procurement notice / requests sent to several providers (with same info and deadline)
- 3) Offers/quotes received
- 4) Evaluation/selection report (incl. justification of procedure and application of announced criteria)
- 5) Notification letters to rejected and selected tenderers
- 6) Contract and any amendment / renewal
- 7) Invoices and proofs of payments (matching contract/order)
- 8) Proof of delivery of goods and services



3. LEAD PARTNER RESPONSIBILITIES – CHECKING/FOLLOWING UP PARTNER REPORTS



A FEW REMINDERS



Reporting procedure - Main steps

3

PPs send their certified partner reports to the LP through iOLF.



Submit to the lead partner

The partner report includes:

- First level control certificate
- Control report including checklist
- Certified list of expenditure including the list of contracts
- PP's activity report



Lead partner's responsibilities

The LP consolidates the partner reports in the joint progress report, checking that the reporting complies with the minimum requirements :

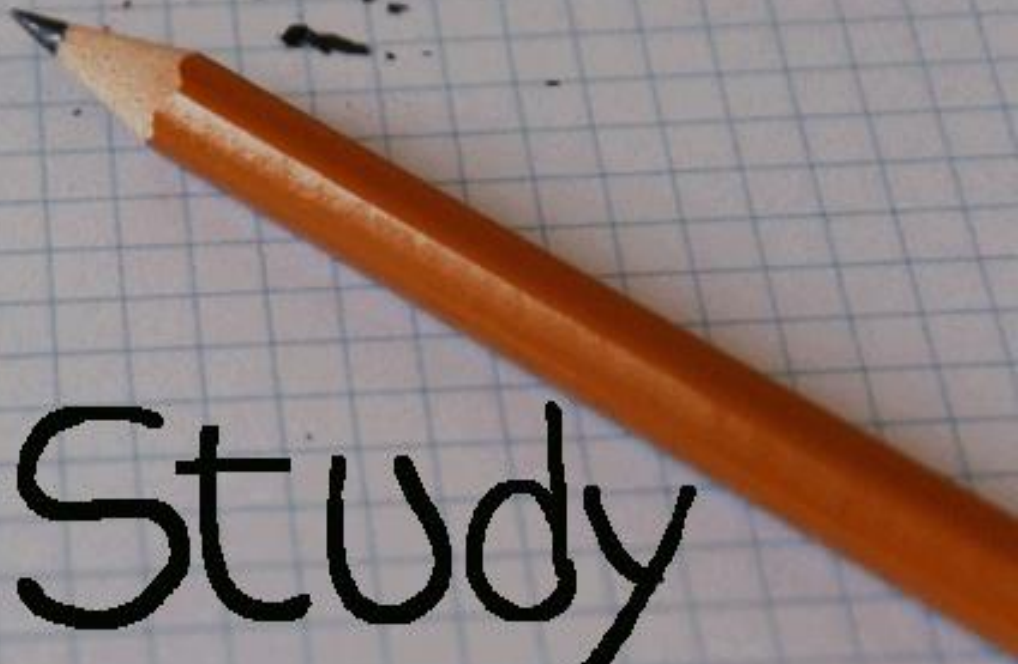
- the expenditure is related to the project and corresponds to the activities in the application form
- the partner expenditure certified by a controller is in line with national control requirements (first level control certification)



Lead partner's responsibilities

Check on the basis of :

- project partner reports and outputs,
- independent first level controller's certification,
- independent first level control reports (incl. control checklist),
- certified list of expenditure incl. list of contracts



CASE STUDY



You as lead partner have received through iOLF the partner report from

PP2:

- The **list of expenditure**
- The list of contracts
- The **external expertise section of the partner report**
- The **FLC control report incl. checklist**

To help you in your task, we also provide you with the **external expertise and equipment section of the application form.**

Check the documents and see if you notice anything that would lead to:

- a) a new certification of the partner report by the FLC
- b) a revision of the partner report by the LP before including it in the joint PR
- c) a clarification from your side to the concerned PP and their FLC,
- d) a comment from your side for future reporting.



Conclusions





Conclusions

a) New FLC certification

| | | | | | |
|---------------------------------|--------|---|---|--|--|
| External expertise and services | P02-01 | 6 | The Three Broomsticks, Ollivander Office & co | Organisation of 1 interregional meeting in Hogwarts (c.25 people): catering, venue, bus, office supplies | Meeting costs: partner meeting |
| External expertise and services | N/A | 8 | Percy Weasley | Stakeholder (Ministry of Magic) participating in the opening exchange event & site visit in Beauxbatons | Travel & accommodation costs: members of |
| External expertise and services | N/A | 8 | Cornelius Fudge | External person participating in the opening exchange event & site visit in Beauxbatons | Travel & accommodation costs: members of |

Office supplies = administration costs covered by flat rate to be removed → new amount → new FLC certification



Conclusions

a) New FLC certification

| 5. Public Procurement | | | | | |
|-----------------------|--|-----|----|-----|----------------------|
| | Control question | Yes | No | N/A | Comments/Follow-up |
| 5.1 | <p>Has the controlled organisation observed European, programme, national, regional and internal public procurement rules?</p> <p><i>Indicate in the comments section:</i></p> <ul style="list-style-type: none">• <i>The relevant threshold</i>• <i>The procedure (open, restricted, negotiated, direct contracting, bid-at-three rule etc.)</i>• <i>Degree of publicity/media applying to this threshold</i>• <i>A conclusion about the adequacy of the procedure</i> <p><i>Pay particular attention to contracts awarded below the EU-threshold and especially to contracts that are awarded directly.</i></p> | x | | | See list of contract |

Level of details not acceptable → Should be updated



Conclusions

b) Revision of the partner report by the LP

| | | | | |
|--------------------------|--------|-----|-----------------|---|
| Travel and accommodation | N/A | N/A | Hotel Alohomora | 3 nights accommodation in Beauxbatons for Hermione Granger & Ron Weasley |
| Travel and accommodation | P02-03 | 8 | Sirius Black | Travel and accommodation external expert to 1st exchange event in Beauxbatons |

Wrong budget line (should be 'external expertise') → LP edit partner report **+ inform the partner and FLC!**



Conclusions

b) Revision of the partner report by the LP

| | | | | | | |
|---------------------------------|--------|-----|-----------------------|--|---|-----------|
| external expertise and services | N/A | 7 | Honeydukes | One stakeholder group meeting | Meeting costs: stakeholder group meeting | 3822 - SC |
| external expertise and services | P02-02 | 10 | Local supplier | Printing project poster for all partners | Publication and dissemination costs | 1749 - FD |
| external expertise and services | P02-04 | N/A | Microsoft Corporation | Windows Licence | Publication and dissemination costs (unplanned) | 1705 - BG |
| equipment | P02-04 | 1 | Microsoft Corporation | Laptop for project coordinator | Office equipment | 1705 - BG |

wrong budget line (should be 'equipment') → LP edit partner report + **inform the partner and FLC!**



Conclusions

b) Revision of the partner report by the LP

| Item number planned in the application form | Type of cost | Description in the application form | Planned amount | Supplier(s) | Description |
|---|---|---|----------------|--------------------------------|--|
| 6 | Meeting costs: partner meeting | Organisation of 1 exchange event & 1 study visit back-to-back in semester 1 (1,5 days + 0,5 days, c.25 people with partners / local stakeholders) | 2 500,00 | The Three Broomsticks | Organisation of 1 interregional meeting in Hogwarts (c.25 people): catering, coffee breaks, venue, bus for study visit, room equipment |
| 7 | Meeting costs: stakeholder group | Regional project stakeholder group meetings for Phase 1 (1 per semester): foreseen costs for coffee break | 1 200,00 | Honeydukes | One stakeholder group meeting |
| 8 | Travel & accommodation costs: members of the stakeholder groups and other external bodies | Local stakeholders participating in project events abroad (2 stakeholders per meeting) | 7 500,00 | Percy Weasley, Cornelius Fudge | Stakeholder (Ministry of Magic) and one external person participating in the opening exchange event & site visit in Beauxbatons |

Are descriptions complete? No

Item 7: nature of costs to be indicated

Item 8: role of external to be specified

→ LP edit partner report



Conclusions

c) Clarifications to ask

| | | | | | |
|-----|--|--|---|--|------------------------------------|
| 4.7 | <p><i>If a person is working on the project at a flexible percentage (flexible number of hours) from month to month:</i></p> <ol style="list-style-type: none">1) Has the hourly rate been calculated by dividing the monthly gross employment cost by the number of hours per month as per the employment contract or has an hourly rate been calculated by dividing the latest annual employment cost by 1720h?2) Has the hourly rate then been multiplied by the number of hours actually worked on the project?3) Has the monthly working time been documented in a timesheet covering 100% of the working time of the employee and identifying the time spent on the project?4) If overtime is claimed are related costs actually paid and in compliance with the applicable overtime rules? | | x | | No specific comment to be provided |
| 4.8 | <p><i>If a person is employed on an hourly basis:</i></p> <ol style="list-style-type: none">1) Is the hourly rate fixed in the employment contract multiplied by the number of hours worked on the project as documented in the time sheet (covering 100% of the hours worked and identifying the hours spent on the project)? | | x | | No specific comment to be provided |

Is this really clear → No, further information to ask



Conclusions

c) Clarifications to ask

| | | | | | |
|--------------------------|-----|-----|------------------------|--|-----|
| Travel and accommodation | N/A | N/A | GoVoyage Travel agency | Train tickets to North Sea programme info day for Lily Evans | N/A |
| Travel and accommodation | N/A | N/A | Hotel Alohomora | 3 nights accommodation in Beauxbatons for Hermione Granger & Ron Weasley | N/A |

Is the activity linked to the project implementation? → To be clarified and if necessary removed (*if removed → new amount → New FLC certification*)



Conclusions

d) For the future

| |
|--|
| 7. Conclusions and recommendations |
| <i>Describe the measures that were implemented to solve the detected errors. Provide recommendations that help to avoid similar errors. Provide a conclusion whether there is a reliable system in place and whether there is sufficient reassurance that the cost statement is free of material misstatement.</i> |
| N/A |

| | | |
|-----|--|-----|
| 2.7 | General comments , recommendations, points to follow-up: | N/A |
|-----|--|-----|

Encourage the FLCs to use the comment sections



Some tips



- **Do not re-do the work of the FLC!**

Check plausibility and coherence.

- **In case of doubts, get back to your partners and ask for explanations**

If you don't understand it → other externals (JS, EC auditors, second level auditors) will not understand it.



- **Screen the list of expenditure, list of contract, control report, including checklist**

Focus on obvious points (e.g. right budget line, link to project).



- **Anticipate potential corrections to make**

Adopt a clear timeline to avoid last minute rush





- **Keep the AF at hand!**

The info included there is your reference for reporting



- **Make information self-explanatory and sufficient!**

Keep in mind that the JS does not participate to your project's activities



Questions?

**Any suggestions
from your experience?**





5. ANTI-FRAUD STRATEGY AND SUSPECTED FRAUD REPORTING



Anti-fraud strategy

- **Regulatory requirement for MAs to**
“put in place **effective and proportionate anti-fraud measures** taking into account the **risks identified**”
(Article 125(4)(c) of Regulation (EU) No 1303/2013)

- implemented notably through:
 - information of project and FLC on the main risks identified
 - recommendations included in the programme manual
 - FLC checklist taking into account risks identified
 - procedures for the reporting of suspected fraud



Definition of fraud

Fraud

Intentional

Consequences:

correction

investigation & sanctions



Irregularity

error /bad
management

correction



Fraud risks identified

Main risks identified for Interreg Europe programme:

- **Staff costs** reported do not correspond to the reality
- **Public procurement** (conflict of interests, favouritism, corruption)
- **Double financing**



Fraud risks - origin

Fraud risks may be at the level of:

- the beneficiary staff
- the external contractors
- collusion between the two
- JS / FLC staff (conflict of interest, corruption...)



Fraud prevention and detection

To prevent and detect fraud, partners should:

- be aware of the potential risks of fraud
- have internal procedures in place to prevent and detect fraud



See revised programme manual

- general info in section 7.8
- recommendations for public procurement in section 7.4.6



Fraud prevention and detection

Examples of recommendations included in the revised programme manual (public procurement – section 7.4.6) :

- Proper application of conflict of interests policy
- Secondary review mechanism for all contracts & amendments above national/EU thresholds
= 4 eyes principle



Fraud prevention and detection

To prevent and detect fraud, FLC should:

- be aware of the potential risks of fraud
- check the beneficiaries' reports and supporting documents with “appropriate skepticism” (in particular when checking staff costs and public procurement)



Fraud prevention and detection

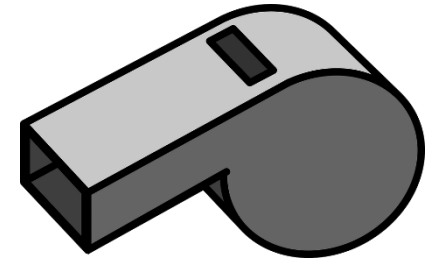


appropriate skepticism = “an attitude that includes a questioning mind and a critical assessment of audit evidence”

Reporting suspected or established fraud



How can the MA/JS be informed ?



- whistleblowing procedure for general public/beneficiaries (dedicated email)

<https://www.interregeurope.eu/about-us/anti-fraud-policy/>

- specific reporting template for FLC



FLC reporting template on suspected or established fraud

- New Annex 4 of the programme manual
- Available on the Interreg Europe website and downloadable in iOLF
- To be sent by the FLC to the JS financial control and audit officer by email





Video tutorials

Finances

- Partner report: 13 video tutorials + 1 webinar recording
- FLC section: 8 video tutorials + 1 webinar recording

Activities

- Reporting activities in joint PR: 4 video tutorials

<https://www.interregeurope.eu/projects/implement-a-project/>



Contact your policy and finance officers at the JS



What's next?

Online Q&A sessions on reporting for all project partners

**Interreg
Europe**



European Union | European Regional Development Fund



*Sharing solutions
for better regional policies*

Thank you!

Questions welcome



Interregeurope