



Managing Finances & Reporting

Marisa Sebastián

msponce@msfassociates.com

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References

Useful information in the
PROGRAMME MANUAL

- ❖ Section 6.2: Reporting
- ❖ Section 7: Financial Management



Interreg Europe
Programme Manual

13 April 2018 (version 5)

Elegibility Period

❖ Preparation costs:

EUR 15,000 lump sum. Included in the first lead partner claim

❖ Elegibility period:

From 13/03/2018 (approved by monitoring committee)
WINPOL: **FROM 01 / 06 / 2018**. Only LP reports Sofia travel and clarifications works (April'18). **TO: 30 / 11 /2022**

Last three months before project end date: administrative project closure!!!

Budget lines

- ❖ **Staff costs**
- ❖ **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
- ❖ Not for staff employed by other bodies even if:
 - 100% owned by partner
 - Seconded to partner
 - They are members (of association, umbrella organisation)
 - Seated in partner organisation

STAFF COSTS: Principle

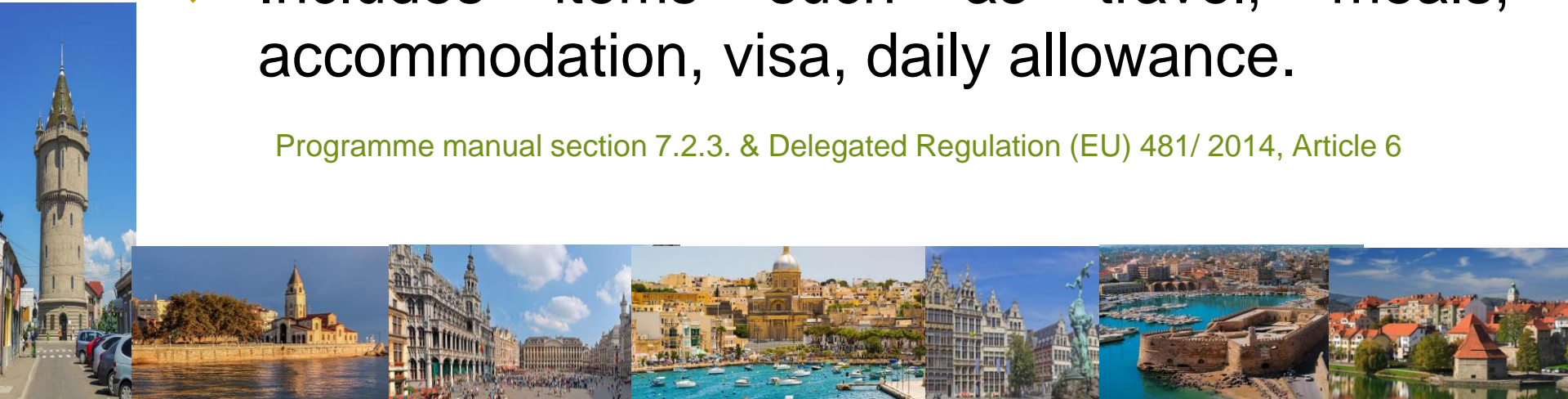
- ❖ **Full time on project.** > Real cost charged (**no** timesheets).
Commitment letter is required per semester.
- ❖ **Fixed % on project.** > of real cost charged (**no** timesheets).
Commitment letter is required per semester.
- ❖ **Flexible hours on contract. (Timesheets needed)**
 - Monthly salary / contractual hours or
 - Annual salary / 1.720 hours



Travel and Accommodation:

- ❖ Only for staff employed by a project partner officially listed in the application form.
- ❖ Non-staff travel costs: external expertise budget line; ; ;
- ❖ Includes items such as travel, meals, accommodation, visa, daily allowance.

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



EXTERNAL EXPERTISE:

- ❖ Services needed outside the partner organisation, incl. travel & accommodation for stakeholder groups.
- ❖ **Public procurement_{ij}**
 To determine the applicable procedure: What is the total value of all services of same type of the whole institution?
 Direct award for these reasons is rarely JUSTIFIED_{ij}

 Objective reasons needed_{ij}

“urgency”

“the only one”

“more economic - no cost for training new one”

PUBLIC PROCUREMENT

Supporting documents to be presented to FLC and kept

1.	Terms of reference	
2.	Request for offers (with sending proof) or advertisement in relevant media	
3.	Offers / quotes received	
4.	Analysis report / evaluation grid	
5.	Refusal / acceptance letters to communicate the refusal / acceptance of offers to be bidders in writing (tender notice if applicable)	
6.	Contract	
7.	Order forms	
8.	Contract renewal letters (amendment of contract if applicable)	
9.	Any other tender related documents and communication.	

EQUIPMENT

- ❖ Purchased, rented or leased by a partner, necessary to achieve the objectives of the project.

- ❖ Mainly “office equipment” for project management purposes.



- ❖ Only planned / pre-approved equipment ELEGIBLE;

ELIGIBILITY POINTS OF ATTENTION

- ❖ Eligibility of costs is determined by the relevance of the activities

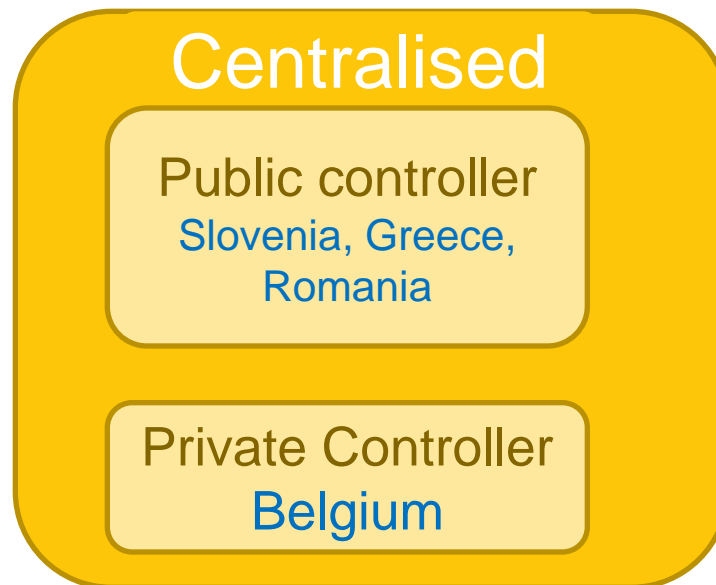
- ❖ Not eligible costs:
 - Gadgets and gifts
 - VAT – if recoverable by whatever means
 - In-kind contributions
 - Fines, financial penalties, expenditure on legal disputes and litigation, exchange rate fluctuation and interests on debt
 - Expenditure already supported by other subsidies

REPORTING TIMING:

	REPORTING PERIOD		DEADLINE FOR SUBMISSION
PHASE 1	Six Monthly	1st June 2018 - 30th November 2018	1st. March 2019
		1st. December 2018 - 31st. May 2019	1st. September 2019
		1st June 2019 - 30th November 2019	1st. March 2020
		1st. December 2019 - 31st. May 2020	1st. September 2020
		1st June 2020 - 30th November 2020	1st. March 2021
PHASE 2	Annually	1st. December 2020 - 31st. November 2021	1st. March 2022
		1st. December 2021 - 31st. November 2022	1st. March 2023

FIRST LEVEL CONTROL:

- ❖ All project costs must be checked and certified by a first level controller
- ❖ First Level Control is national responsibility
- ❖ 4 principle system exist:



Individual
Progress
Report

- Template provided by LP for ACTIVITY REPORT
- IOLF. Financial Report
- IOLF. Policy Improvement / Territorial Impact

FLC

- First Level control checks and confirms eligible expenditure with supporting documents and expenditure list provided
- FLC certificates:
 - Control report including checklist
 - Control certificate

JOINT
REPORT

- LP compiles activity reports.
- LP check financial reports and joint to joint report.

CHANGES IN PROJECT IMPLEMENTATION

❖ **Minor changes:** through PR (iOLF)

- Minor activity changes. How to tackle changes from the original plans?
 - ✓ Description of the change and reasons
 - ✓ Clarification on its consequence on project implementation (e.g. on finance)
 - ✓ Solution proposed to face this change
- Budget changes (>20% flexibility rule)
- Minor partner changes (name changes, legal succession with full continuity)

❖ **Major changes:** JS approval necessary

- Partnership changes (e.g. withdrawal, replacement)
- Core activity changes (incl. introduction of pilot action at the end of phase 1)
- Budget changes (reallocation above 20% flexibility for each budget line and per partner).



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THANK YOU FOR YOUR ATTENTION