

LEAD PARTNER SEMINAR

Reporting

Online, 21th January 2021

Joint Secretariat / Managing Authority 2014-20

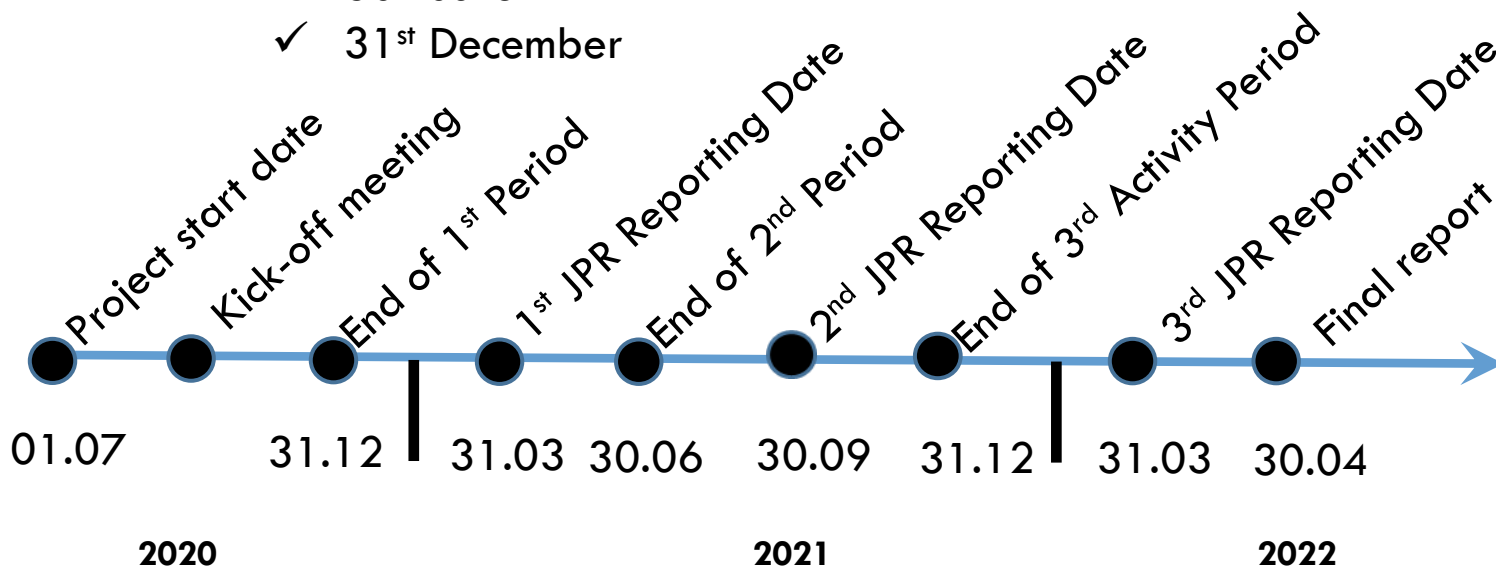
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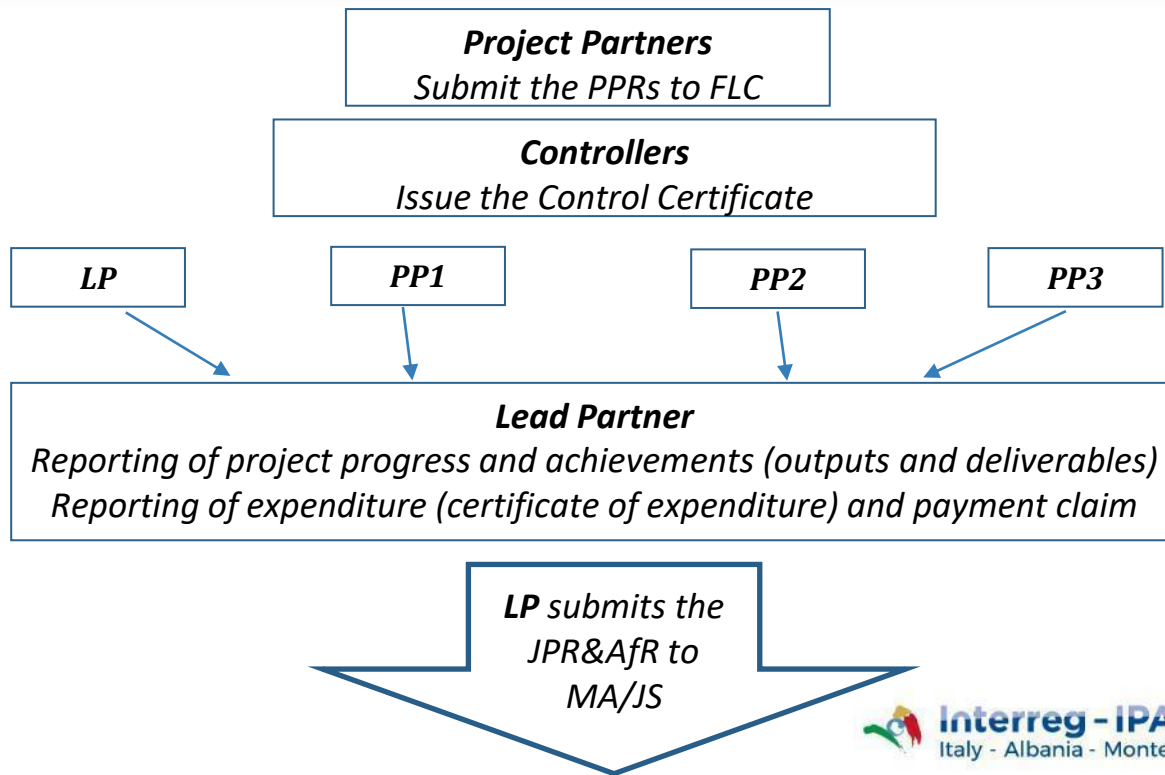
Targeted Call/ Activity reporting



When: Twice a year:
✓ 30th June
✓ 31st December



How to report



How to report



Partner Progress Report

Who: each partner
What: # activities information
financial data validated by FLC
When: by the deadline reported in the Partnership Agreement
To Who: LP
Where: online through the eMS portal

Joint Progress Report

Who: lead partner
What: # cumulative activities info
cumulative financial data automatically compiled by partners' FLC certificates
When: by the deadline reported in the Subsidy Contract
To Who: JS/MA
Where: online through the eMS portal

How to report



- ✓ Partner Report is a reporting tool prepared and delivered by **PPs to the LP**
- ✓ responsibility for the check of the single PPRs is on the **LP**
- ✓ only **JPR submitted by the LP** is subject to check by the concerned programme bodies

How to report / *Practical hints for LP*



Organize the work among partners, make use of WP coordinators



Set specific internal deadlines



Collect information via partner reports in eMS



Ensure time for quality check



Think ahead (don't wait the last minute)



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A report should be...



Consistent

Terminology should be aligned with the one used by the programme and in the application form

Transparent

It should provide clear information and detail on the progress and achievements

Concrete

It should explain who did what and how and give evidence



General hints

Project Main Outputs

Info on the development of outputs
Cumulative info
Monitor project progress

Target Groups

Info and quantification on the target groups reached
How each was involved (active involvement)
Consistency with project activities
Keep in mind the set targets
No multiple counting

Thematic & Communicative result Indicator

Realistic and transparent quantification
Based on outputs, deliverables and activities
Keep in mind the set targets
Monitor the progress
No multiple counting

Reporting per Work Package

WPP

Preparation
Work Package

Linked to lump sum request



No reporting of
activities/expenditures
needed

WPM

Management
Work Package

Management Activities

WPTs

Thematic
Work Packages

Content Activities

WPC

Communication
Work Package

Transfer of outputs



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Reporting per Work Package

- ☐ overview of the activities
- ☐ deliverables achieved
- ☐ degree of achievement of the project's objectives and results
- ☐ level of involvement of partners
- ☐ deviations and/or discrepancies
- ☐ minor changes incurred



- ☐ planned activities in the AF
- ☐ compliant to the reported expenditures



organize and keep an efficient audit trail
from the beginning

Audit trail

What is it and why is it important?

- It is a chronological set of accounting records that provide documentary evidence of the sequence of steps undertaken by the beneficiaries and programme bodies for implementing an approved project.
- The proper keeping of accounting records and supporting documents held by the beneficiary and its national controller plays a key role in ensuring an adequate audit trail (Audit Authority, EU Commission, Court of Auditors, etc.).



Audit trail - Each beneficiary LPs and PPs

At Programme level

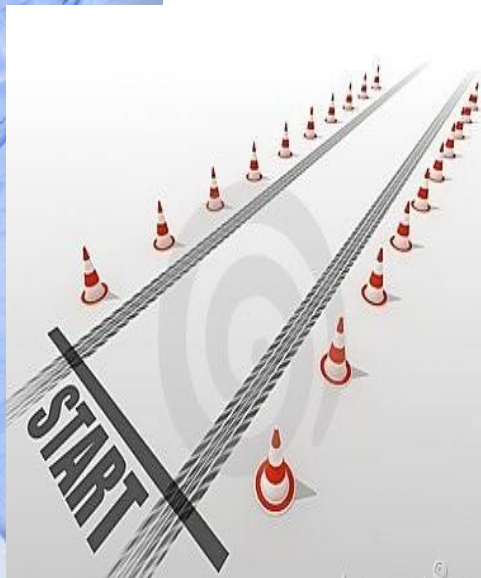
- ✓ Call for Proposal documents
- ✓ Submitted application form
- ✓ Decision for funding
- ✓ Subsidy contract and its amendments (only LPs)
- ✓ Partnership agreement (and its amendments)

At Project level

- ✓ The latest version of the approved AF
- ✓ Outputs and deliverables produced
- ✓ Documents proving, the expenditure incurred and the payment made
- ✓ Documentation of all procurement procedures
- ✓ Documents issued by the national controller validating all expenditure
- ✓ Project progress reports and final report submitted and approved by the MA/JS (JPR for LPs) and reimbursements

Audit trail

WHEN? From the very beginning of the project create and identify...



A separate or integrated account

All processes leading to expenditure

Information and financial flows

Technical needs

Financial/admin. documents as listed in the Prog. Eligib. rules

Procedures for archiving as well as location of all documents

A physical and/or electronic archive

Organize folders according to WPs and subfolders according to expenditure categ.



Detention of documents

Supporting documents composing the audit trail shall be preserved at the premises of each beneficiary at least for a period of three years. This period starts from 31 December following the submission of the payment claim to the EC by the MA that contains the last expenditure of the completed project.



In case of controls and audit, you will be required to demonstrate you are keeping an organized and complete audit trail

Files names.... example

YEAR_No OF P.R._BUDGET LINE_WP_DOCUMENT DESCRIPTION_DOCUMENT No

Example - Reporting of Staff Cost of employee selected to work full time on the project.

Attachment 1:

2018_1PR_STAFF COST_WP1_PAYSLIP JANUARY 2018_P.ROSSI_SELECTION
PROCEDURE/APPOINTMENT

Attachment 2:

2018_1PR_STAFF COST_WP1_PAYSLIP JANUARY 2018_P.ROSSI_PAYMENT DOCUMENTS

Advisable size for each file/zip folder 15MB. Maximum size cannot exceed 30 MB.



Reporting per Work Package

Financial report section:

- filled in as reported in Factsheets 4.4 (Financial Management and FLC guidelines), and 4.10 (Eligibility rules)
- expenditures incurred and paid, validated by the FLC at national level
 - ✓ Internal FLC (for Italian partners - rules in Factsheets 4.4)
 - ✓ External FLC as Factsheets 4.9 (Italian FLC “Nulla Osta” release manual)
 - ✓ FLC system centralized
 - ❑ Albania: Ministry for Europe and Foreign Affairs
 - ❑ Montenegro: Ministry of Finance

Financial data/ *Common errors*



1. No budget availability per budgetline and work package



2. Incorrect allocation of cost in the relevant budget line

- ✓ Each partner is required to report only the expenditures approved in the AF
- ✓ The LP bears the overall financial and legal responsibility for the entire project and for the PPs.

In order to check budget availability per budgetline and WP, JS suggests the use of an xls tool.



Control and payment

MA/JS

Verify the compliance of JPR and its Annexes with the AF approved

Certifying Authority

Draws up and submits payment claims to the Commission

***MA** initiates the
reimbursement
process to the LP*

***LP** Transfers IPA contribution to Project Partners*

Within one
month of
its receipt



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Control and payment



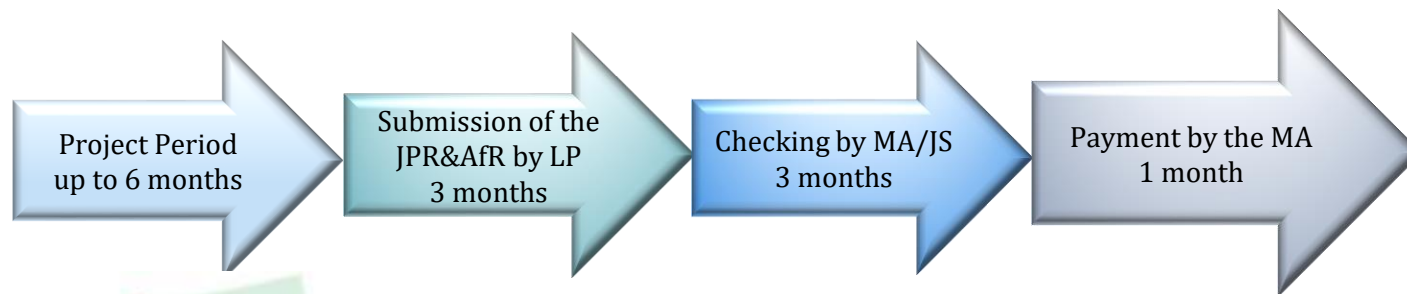
For severe failures to report, which prevent an assessment by MA/JS:

- the report could be finally rejected
- the expenditures will not be reimbursed and without any possibility to recover.

The MA reserves the right, on prior decision of the Joint Monitoring Committee, to:

- apply a reduction of the project management costs;
- withdraw from the Subsidy Contract (Art. 17 of the Subsidy Contract).

Timeframe of reimbursement



The co-financing for Italian partners will be covered by the National Rotation fund and will be paid by the MA for the total eligible amount, **after the project closure and after the validation of all incurred project's expenditure**

Financial progress and decommitment

- ✓ Each PP shall follow its spending forecast according to the approved AF
- ✓ The Partnership has the possibility to deviate from the spending forecasts

MA/JS will assess the level of under-spending and in case of:

- ✓ Underspending $> 15\%$ of the original spending forecasts
- ✓ Level of expenditure $< 3\%$ of the minimum eligible project's budget



Budget decommitment

Art. 20 of the PA and Artt. 12 and 17 of the SC

On the Spot checks - Mid-term review

At least once during the implementation period



- ✓ To check project's performance
- ✓ To monitor the action plans

Before the mid-term review, no major project modification concerning the budget and activities is allowed



- ✓ Project changes
- ✓ Budget changes or budget cut

On the Spot checks

Additional check on the spot review

in advisory role

- ✓ to solve issues and problems
- ✓ to maximize the impact of the programme
- ✓ to ensure the proper use of the funds
- ✓ to support, advice, assist and assess the Partnership



- ✓ Specific actions
- ✓ Withdrawal from the SC



Finally..



IN CASE OF QUESTIONS, PLEASE ADDRESS THE JS!

**WE WILL BE HAPPY TO SUPPORT YOU DURING
PROJECT IMPLEMENTATION**



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Contacts

All documents are available at:
www.italy-albania-montenegro.eu

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www.facebook.com/italy.albania.montenegro

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**THANKS FOR YOUR
ATTENTION**

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