



**CENTRAL BALTIC  
INTERREG IV A  
PROGRAMME  
2007-2013**

**Financial implementation of the project**

Economically competitive and innovative region  
Attractive and dynamic societies  
Safe and healthy environment



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**Financial implementation of the project**

- LP has the overall responsibility on the financial implementation of the project – training / monitoring of project partners
  - Plan the processes from the beginning of the project
- Each project partner is responsible for holding an accounting centre (code) separated from other book-keeping. Separate bank account can be opened for the project.
- Project documents must be kept until 2025 (list of all bodies holding project documentation to be submitted to JTS)



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## Partner level financial reporting

- Included in the partner payment claim

**Specification of budget lines**

Project acronym:


Name of project:

Partner number and name:


Milestone and reporting period: 0 / 10   -

**Budget line 1: Office and Rent Costs**

| Internal no* | Invoice no* | Invoice date | Payment Date | Specification of the invoice | Eligible net amount<br><small>(national currency)</small> | Eligible VAT<br><small>(national currency)</small> | Nat. Currency | Exchange Rate<br><small>1 EUR = ?</small> | Total amount paid | Work Package | Outside EU |
|--------------|-------------|--------------|--------------|------------------------------|---|--|---------------|---|-------------------|--------------|------------|
|              |             |              |              |                              |   |  |               |   | 0,00              |              | no         |
|              |             |              |              |                              |   |  |               |   | 0,00              |              | no         |
|              |             |              |              |                              |   |  |               |   | 0,00              |              | no         |
|              |             |              |              |                              |   |  |               |   | 0,00              |              | no         |
|              |             |              |              |                              |   |  |               |   | 0,00              |              | no         |




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## Project level financial reporting

- Progress report and Payment Claim
  - Financial data compilation: verified costs of each project partner
  - Payment Claim: summary information for the whole partnership



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### Summary of financial information for the payment claim

**Summary by budgetlines for the reporting period**

| Specification                                       | Total       | LP          | P2          | P3          | P4          |
|---|-------------|-------------|-------------|-------------|-------------|
| Partner organisation                                |             |             |             |             |             |
| Country of project partner                          |             |             |             |             |             |
| Project partner is located in the adjacent area     |             |             |             |             |             |
| ERDF support rate of project partner                |             |             |             |             |             |
| <b>1. Office and Rent Costs</b>                     | 0,00        |             |             |             |             |
| <b>2. Personnel</b>                                 | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        |
| Personnel employed by the project                   | 0,00        |             |             |             |             |
| Other partner personnel contributing to the project | 0,00        |             |             |             |             |
| Unpaid voluntary labour                             | 0,00        |             |             |             |             |
| <b>3. Travel and accommodation</b>                  | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        |
| Travel costs in the programme area                  | 0,00        |             |             |             |             |
| Travel costs outside the programme area             | 0,00        |             |             |             |             |
| <b>4. External experts</b>                          | 0,00        | 0,00        | 0,00        | 0,00        | 0,00        |
| Expert services                                     | 0,00        |             |             |             |             |
| Audit, First Level Control                          | 0,00        |             |             |             |             |
| Evaluations   | 0,00        |             |             |             |             |
| <b>5. Equipment</b>                                 | 0,00        |             |             |             |             |
| <b>6. Investments</b>                               | 0,00        |             |             |             |             |
| <b>7. Other direct costs</b>                        | 0,00        |             |             |             |             |
| <b>8. In kind contributions</b>                     | 0,00        |             |             |             |             |
| <b>9. Income</b>                                    | 0,00        |             |             |             |             |
| <b>TOTAL</b>  | <b>0,00</b> | <b>0,00</b> | <b>0,00</b> | <b>0,00</b> | <b>0,00</b> |



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### Payment claim

**P1 Specification by budget lines**  
all figures in EUR


| Specification                                       | Approved budget | Current period | Previously reported | Cumulative  | Remaining   | Realisation percentage |
|---|-----------------|----------------|---------------------|-------------|-------------|------------------------|
| <b>1. Office and Rent Costs</b>                     | 0,00            | 0,00           | 0,00                | 0,00        | 0,00        |                        |
| <b>2. Personnel</b>                                 | 0,00            | 0,00           | 0,00                | 0,00        | 0,00        |                        |
| Personnel employed by the project                   | 0,00            |                |                     | 0,00        | 0,00        |                        |
| Other partner personnel contributing to the project | 0,00            |                |                     | 0,00        | 0,00        |                        |
| Unpaid voluntary labour                             | 0,00            |                |                     | 0,00        | 0,00        |                        |
| <b>3. Travel and accommodation</b>                  | 0,00            | 0,00           | 0,00                | 0,00        | 0,00        |                        |
| Travel costs in the programme area                  | 0,00            |                |                     | 0,00        | 0,00        |                        |
| Travel costs outside the programme area             | 0,00            |                |                     | 0,00        | 0,00        |                        |
| <b>4. External experts</b>                          | 0,00            | 0,00           | 0,00                | 0,00        | 0,00        |                        |
| Expert services                                     | 0,00            |                |                     | 0,00        | 0,00        |                        |
| Audit, First Level Control                          | 0,00            |                |                     | 0,00        | 0,00        |                        |
| Evaluations   | 0,00            |                |                     | 0,00        | 0,00        |                        |
| <b>5. Equipment</b>                                 | 0,00            |                |                     | 0,00        | 0,00        |                        |
| <b>6. Investments</b>                               | 0,00            |                |                     | 0,00        | 0,00        |                        |
| <b>7. Other direct costs</b>                        | 0,00            |                |                     | 0,00        | 0,00        |                        |
| <b>8. In kind contributions</b>                     | 0,00            |                |                     | 0,00        | 0,00        |                        |
| <b>9. Income</b>                                    | 0,00            |                |                     | 0,00        | 0,00        |                        |
| <b>TOTAL</b>  | <b>0,00</b>     | <b>0,00</b>    | <b>0,00</b>         | <b>0,00</b> | <b>0,00</b> |                        |

**P2: Division of costs between work packages**



| Work Packages | Approved budget | Current period | Previously reported | Cumulative  | Remaining   | Realisation percentage |
|---------------|-----------------|----------------|---------------------|-------------|-------------|------------------------|
| <b>1</b>      |                 | 0,00           |                     | 0,00        | 0,00        |                        |
| <b>2</b>      |                 | 0,00           |                     | 0,00        | 0,00        |                        |
| <b>3</b>      |                 | 0,00           |                     | 0,00        | 0,00        |                        |
| <b>4</b>      |                 | 0,00           |                     | 0,00        | 0,00        |                        |
| <b>5</b>      |                 | 0,00           |                     | 0,00        | 0,00        |                        |
| <b>TOTAL</b>  | <b>0,00</b>     | <b>0,00</b>    | <b>0,00</b>         | <b>0,00</b> | <b>0,00</b> |                        |

**P3: Total project financing**

| Specification                 | Approved financing | Current period | Previously reported | Cumulative | Remaining | Realisation percentage |
|-------------------------------|--------------------|----------------|---------------------|------------|-----------|------------------------|
| <b>Public funding (total)</b> | 0,00               | 0,00           | 0,00                | 0,00       | 0,00      |                        |
| ERDF                          | 0,00               |                |                     | 0,00       | 0,00      |                        |
| National public funding       | 0,00               | 0,00           | 0,00                | 0,00       | 0,00      |                        |
| State co-financing            | 0,00               |                |                     | 0,00       | 0,00      |                        |
| Municipal co-financing        | 0,00               | 0,00           | 0,00                | 0,00       | 0,00      |                        |




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## Eligibility of project costs

- Eligibility of costs starts on the date that has been defined as project start date in the Subsidy Contract
- Project implementation must follow the approved Application Form
- Basic definitions for eligibility of costs are available in the Programme Manual of the 1st call. Definitions of 2nd Programme Manual Issues that are favourable towards projects can be applied (mentioned in the presentation)



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## Eligibility of project costs (2)

- EU eligibility rules
- Programme eligibility rules
- National eligibility rules

In case of differences – the strictest rule applies.



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## Eligibility of project costs (3)

Essential eligibility questions for each cost item:

- Is the cost claimed real?
- Is there evidence that it has been paid out?
- Is the price reasonable?
- Does it add value to the project?


-----


Will it provide benefit to the programme area?

## Public Procurement

- Note possible stricter national rules
- Tendering limits
  - 1st call manual: under 1500 € price comparisons will have to be made
  - Proposed 2nd call manual:
    - 0-500: no formal tendering; recommended to document the purchases, price offers
    - 501-1499: Price comparisons; documented
    - 1500- : tenders must be requested






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**VAT**


*“Article 7*  
**Eligibility of expenditure**

1. The following expenditure shall not be eligible for a contribution from the ERDF:  
... d) recoverable value added tax.”  
(Regulation (EC) No 1080/2006)

- If the project partner has the possibility to recover the VAT – it will be deemed ineligible.
- Documentation



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Support document to purchases: support document when reporting the purchases of the project

- Does not replace other tendering documentation (e.g. protocols etc)

**SUPPORT DOCUMENT FOR PURCHASES**


Project acronym:

Project partner:

Project partner:

Milestone:  Reporting period:  -

| Description of the purchased goods or services | Offer no 1             |                      | Offer no 2             |                      | Offer no 3             |                      | Justification of the decision |
|--|------------------------|----------------------|------------------------|----------------------|------------------------|----------------------|-------------------------------|
|  | The name of the offer: | Price                | The name of the offer: | Price                | The name of the offer: | Price                |                               |
|  | <input type="text"/>   | <input type="text"/> | <input type="text"/>   | <input type="text"/> | <input type="text"/>   | <input type="text"/> |                               |
|  | <input type="text"/>   | <input type="text"/> | <input type="text"/>   | <input type="text"/> | <input type="text"/>   | <input type="text"/> |                               |
|  | <input type="text"/>   | <input type="text"/> | <input type="text"/>   | <input type="text"/> | <input type="text"/>   | <input type="text"/> |                               |



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## Publicity requirements I

- Apply to ALL:
  - Information materials
  - Information activities
  - Infrastructure investments
  - Equipment for project implementation



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## Publicity requirements II

- Information materials



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"The publication reflects the authors views and the Managing Authority cannot be held liable for the information published by the project partners."

Small items



European Union

**AND**



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**OR** the project's own logo



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## Publicity requirements III

- Information activities
  - Always display the flag of the European union in the premises where the event/activity takes place
  - Keep photos of the event/activity as a proof of the flag having been displayed
- Infrastructure investments
  - A billboard at the construction site








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## Publicity requirements IV

- Equipment for project implementation




European Union



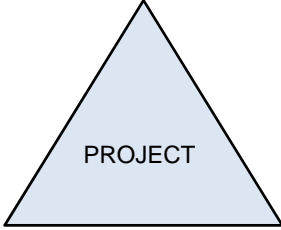
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## What is a project?

Fixed resources



Fixed objectives      Fixed time

## Specification of project costs


In Partner Payment Claim the project partner is requested to fill in all costs included in the project accounting centre on the budget lines used in the application



**Specification of budget lines**

|                                |        |  |  |  |  |  |  |  |  |  |
|--------------------------------|--------|--|--|--|--|--|--|--|--|--|
| Project acronym                |        |  |  |  |  |  |  |  |  |  |
| Name of project                |        |  |  |  |  |  |  |  |  |  |
| Partner number and name        |        |  |  |  |  |  |  |  |  |  |
| Milestone and reporting period | 0 / 10 |  |  |  |  |  |  |  |  |  |

**Budget line 1: Office and Rent Costs**

| Internal no* | Invoice no* | Invoice date | Payment Date | Specification of the invoice | Eligible net amount<br><small>(national currency)</small> | Eligible VAT<br><small>(national currency)</small> | Nat. Currency | Exchange Rate<br><small>(1 EUR = ?)</small> | Total amount paid | Work Package | Outside EU |
|--------------|-------------|--------------|--------------|------------------------------|---|--|---------------|---|-------------------|--------------|------------|
|              |             |              |              |                              |   |  |               |   | 0,00              |              | no         |
|              |             |              |              |                              |   |  |               |   | 0,00              |              | no         |
|              |             |              |              |                              |   |  |               |   | 0,00              |              | no         |
|              |             |              |              |                              |   |  |               |   | 0,00              |              | no         |








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## Budget Line 1 Office and rent costs

- Direct or indirect general project and office administration costs (e.g. Office rent, electricity, heating, internet, copying, phone costs)
- Examples on calculation methods available in the Programme Manual




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## Budget Line 2 Personnel

- Full and part time personnel of the project
- Unpaid voluntary labour (if applicable in the project partner's country and included in approved project plan)
- Includes employee's gross salary + compulsory employer's charges



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Part-time employees need to fill in timesheet on a daily basis


**TIME SHEET FOR PART-TIME EMPLOYEES**

Report  /10 Month  Year

|                    |                                     | Work for the project |       |       |       |       | Other tasks                    | TOTAL<br>(subtotalled<br>automatically) |       |               |
|--------------------|-------------------------------------|----------------------|-------|-------|-------|-------|--------------------------------|---|-------|---------------|
|                    |                                     | WP1                  | WP2   | WP3   | WP4   | WP5   |                                |   |       |               |
| Project acronym:   |                                     |                      |       |       |       |       |                                |   |       |               |
| Project number:    |                                     |                      |       |       |       |       |                                |   |       |               |
| Organization:      |                                     |                      |       |       |       |       |                                |   |       |               |
| Employee:          |                                     |                      |       |       |       |       |                                |   |       |               |
| Position:          |                                     |                      |       |       |       |       |                                |   |       |               |
| Daily working time | hh:mm                               |                      |       |       |       |       |                                |   |       |               |
| DAY                | Description of the implemented work | hh:mm                | hh:mm | hh:mm | hh:mm | hh:mm | Description of the other tasks | hh:mm                                   | Total | Daily balance |
| 1                  |                                     |                      |       |       |       |       |                                |   | 0.00  | 0.00          |
| 2                  |                                     |                      |       |       |       |       |                                |   | 0.00  | 0.00          |
| 3                  |                                     |                      |       |       |       |       |                                |   | 0.00  | 0.00          |
| 4                  |                                     |                      |       |       |       |       |                                |   | 0.00  | 0.00          |
| 5                  |                                     |                      |       |       |       |       |                                |   | 0.00  | 0.00          |
| 6                  |                                     |                      |       |       |       |       |                                |   | 0.00  | 0.00          |
| 7                  |                                     |                      |       |       |       |       |                                |   | 0.00  | 0.00          |



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**CALCULATION OF PERSONNEL COSTS**

Report  /10

Project acronym:

Project number:

Organization:

Employee:

Position:

Daily working time  hh:mm

Hourly rate #DIV/0!

**PERSONNEL COSTS (in EURO)**

| Month | WP1<br>(in EUR) |
|-------|-----------------|
| 1     | #DIV/0!         |
| 2     | #DIV/0!         |

**COMPILATION OF PERSONNEL COSTS FOR PART TIME EMPLOYEES**

Report  /10

Project:

Project number:

Organization:

Employee:

Position:

Daily working time  hh:mm

**PLEASE FILL IN THE MONTHLY SALARY AND OTHER OBLIGATORY CONTRIBUTIONS OF THE EMPLOYER.**

Please note that the personnel costs are only eligible if the employer is legally bound to pay them and if a written agreement for transfer of the tasks in the project to the employee exists (e.g. working contract, job description)

If the employment for the project does not start with the beginning of the month or if the employment for the project does not end with the end of the month, the personnel costs have to be calculated proportionately.


Please round the exchange rate on 4 digits after the decimal point.

National currency (e.g. SEK):

| Month             | Personnel costs           |                                      |                                      |                                    | Total  |
|-------------------|---------------------------|--------------------------------------|--------------------------------------|------------------------------------|--------|
|                   | Salary<br>(nat. currency) | Health<br>charges<br>(nat. currency) | Social<br>charges<br>(nat. currency) | Other (specify)<br>(nat. currency) |        |
| 1                 |                           |                                      |                                      |                                    | 0.00   |
| 2                 |                           |                                      |                                      |                                    | 0.0000 |
| Subtotal (in EUR) | 0.00                      | 0.00                                 | 0.00                                 | 0.00                               | 0.00   |

Payment date (yyyy/mm):

Exchange rate (EUR/):



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### Budget Line 3 Travel costs

- Relevant for the implementation of the project
- Reasonable and cost-effective
- Special focus on the travel costs
  - Outside programme are
  - Outside European Union
- > Ineligible unless included in the approved application




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### Budget Line 4 External expertise

- External expertise included in the budget line and essential for the project implementation
- Remember tendering procedures
- Final audit does not need to be conducted




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## Budget Line 5 Equipment

- Normal depreciation method of the organisation must be used
- Depreciation limit:
  - 1st call Programme Manual 200€ / proposed in the 2nd call Programme Manual 1500€



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## Budget Line 6 Investments

- Detailed documentation of the implemented investment in relation to the project plan
- On-the-spot check will be conducted for all projects containing investments




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## Budget Line 7 Other direct costs

- Must be relevant for the implementation of the project plan




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## Budget Line 8 In-kind contributions

- Amount of in kind contributions is fixed in the subsidy contract and cannot be exceeded
- Discuss with FLC documentation needed for reporting the in-kind contributions included in the project reports




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## Budget Line 9 Income

- Projects containing incomes, please consult JTS concerning the income



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## Attachments to the project reports

- See the Practical Guide for Reporting



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Good luck for the project implementation!



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