

How to report in kind contributions

“The reported in kind contributions of a project partner during one milestone cannot exceed the national co-financing required to generate ERDF funding for that milestone. In case the amount of in kind contributions of a project partner during one milestone exceeds this maximum amount, the remaining contributions can be verified by the FLC for the following milestones by marking corrects amounts into respective cost budget lines and project financing.”
(Practical guide for reporting 4.0 p. 13)

- In the Partner Payment Claim project partner marks the amount that can be used as national co-financing of the project partner in that milestone. Same amount of in kind contributions should be visible in both cost and financing side of the Partner Payment Claim.
- If project partner has accumulated more in kind contributions than can be used in the current reporting of project partner, the whole amount should be marked to “Support document for in kind contributions”. All necessary documentation related to these contributions should be sent to the FLC (timesheets, general ledgers, labour contracts etc).
FLC verifies in the Control Report the amount that can be used as national co-financing in the current period. Cumulative amount of in kind contributions should be able to be followed by the FLC in the accounting system as well as in “Support document for in kind contributions” and other documentation.
- Finnish project partner should note that even though the limit of maximum 50% of national co-financing consisting of in kind contributions is not followed in the milestone basis, Certifying Authority will at the final payment check that the amount of in kind contributions is in line with the approved partner budget.



Partner Payment Claim						
Project acronym	CB TEST PROJECT		Old reporting form			
Name of project	Central Baltic Test Project					
Partner number and name	P6 Municipality of X					
Milestone and reporting period	2	September	2010	-	December	2010
Reported costs/ Budget line	Approved budget	Current period	Previously reported	Cumulative	Remaining	
1. Office and rent costs	4 663,00		0,00	0,00	4 663,00	
2. Personnel	111 566,00	17 539,85	4 504,15	22 044,00	89 522,00	
Personnel employed by the project	77 741,00	12 690,74	4 204,15	16 894,89	60 846,11	
Other partner personnel contributing to the project	33 825,00	4 849,11	300,00	5 149,11	28 675,89	
Unpaid voluntary labour	0,00		0,00	0,00	0,00	
3. Travel and accommodation	20 255,00	1 856,60	0,00	1 856,60	18 398,40	
Travel costs in the programme area	20 255,00	1 856,60	0,00	1 856,60	18 398,40	
Travel costs outside the programme area	0,00		0,00	0,00	0,00	
4. External expertise	20 930,00	0,00	0,00	0,00	20 930,00	
Expert services	20 930,00		0,00	0,00	20 930,00	
Audit, First Level Control	0,00		0,00	0,00	0,00	
Evaluations	0,00		0,00	0,00	0,00	
5. Equipment	200,00		0,00	0,00	200,00	
6. Investments	50 000,00		0,00	0,00	50 000,00	
7. Other direct costs	18 640,00		748,14	748,14	17 891,86	
8. In kind contributions	0,00		0,00	0,00	0,00	
9. Incomes	0,00		0,00	0,00	0,00	
Total	226 254,00	19 396,45	5 252,29	24 648,74	201 605,26	
Costs/ Work Package	Current period	Previously reported	Cumulative			
1 Project management and coordination	3 254,24	3 584,55	6 838,79			
2 Accessibility	16 269,10	1 667,74	17 936,84			
3 Economy		0,00	0,00			
4 Environment		0,00	0,00			
5 Not applicable	0,00	0,00	0,00			
Total	19 523,34	5 252,29	24 775,63			
Partner financing	Approved budget	Current period	Previously reported	Cumulative	Remaining	
Public funding	226 254,00	19 396,45	5 252,29	24 648,74	201 605,26	
ERDF	169 691,00	14 547,34	3 939,22	18 486,56	151 204,44	75 %
National public funding	56 563,00	4 849,11	1 313,07	6 162,18	50 400,82	
State co-financing	0,00	0,00	0,00	0,00	0,00	
Transfer of funds to the project account	0,00		0,00	0,00	0,00	
In kind contribution	0,00		0,00	0,00	0,00	
Municipal co-financing	56 563,00	4 849,11	1 313,07	6 162,18	50 400,82	
Transfer of funds to the project account	22 738,00		1 013,07	1 013,07	21 724,93	
In kind contribution	33 825,00	4 849,11	300,00	5 149,11	28 675,89	

Partner Payment Claim						
Project acronym	CB TEST PROJECT		New reporting form			
Name of project	Central Baltic Test Project					
Partner number and name	P6 Municipality of X					
Milestone and reporting period	2 /10	September	2010	-	December	2010
Reported costs/ Budget line	Approved budget	Current period	Previously reported	Cumulative	Remaining	
1. Office and rent costs	4 663,00		0,00	0,00	4 663,00	
2. Personnel	111 566,00	17 539,85	4 504,15	22 044,00	89 522,00	
Personnel employed by the project	77 741,00	12 690,74	4 204,15	16 894,89	60 846,11	
Other partner personnel contributing to the project	33 825,00	4 849,11	300,00	5 149,11	28 675,89	
Unpaid voluntary labour	0,00		0,00	0,00	0,00	
3. Travel and accommodation	20 255,00	1 856,60	0,00	1 856,60	18 398,40	
Travel costs in the programme area	20 255,00	1 856,60	0,00	1 856,60	18 398,40	
Travel costs outside the programme area	0,00		0,00	0,00	0,00	
4. External expertise	20 930,00	0,00	0,00	0,00	20 930,00	
Expert services	20 930,00		0,00	0,00	20 930,00	
Audit, First Level Control	0,00		0,00	0,00	0,00	
Evaluations	0,00		0,00	0,00	0,00	
5. Equipment	200,00		0,00	0,00	200,00	
6. Investments	50 000,00		0,00	0,00	50 000,00	
7. Other direct costs	18 640,00		748,14	748,14	17 891,86	
8. In kind contributions	0,00		0,00	0,00	0,00	
9. Incomes	0,00		0,00	0,00	0,00	
Total	226 254,00	19 396,45	5 252,29	24 648,74	201 605,26	
Partner financing	Approved budget	Current period	Previously reported	Cumulative	Remaining	
Public funding	226 254,00	19 396,45	5 252,29	24 648,74	201 605,26	
ERDF	169 691,00	14 547,34	3 939,22	18 486,56	151 204,44	75 %
National public funding	56 563,00	4 849,11	1 313,07	6 162,18	50 400,82	
Private funding (total)	0,00	0,00	0,00	0,00	0,00	
Total	226 254,00	19 396,45	5 252,29	24 648,74	201 605,26	

5. The total verified sums of the Lead Partner/Project Partner

The total expenditure presented by the project partner amounts to EUR during the current reporting period	19 653,38	€
The total expenditure deducted on the basis of the arguments set out in the table 2 amounts to EUR during the current reporting period	256,93	€
The total verified eligible expenditure amounts to EUR during the current reporting period	19 396,45	€

6. The total verified national co-financing of the Lead Partner/Project Partner

Accumulated national co-financing approved in the <u>previous</u> reporting periods	1 313,07	€
<i>Accumulated national public co-financing approved in the previous reporting periods</i>	1 313,07	€
<i>Accumulated national private co-financing approved in the previous reporting periods</i>		€
Approved national co-financing in the <u>current</u> reporting period	4 849,11	€
<i>Approved national public co-financing in the current reporting period</i>	4 849,11	€
<i>Approved national private co-financing in the current reporting period</i>		€
The total cumulative approved national co-financing	6 162,18	€

7. The total verified sum of the ERDF by the National Controller to be paid to Lead Partner/ Project

The expenditure presented by the project partner which are made from ERDF during the current reporting period	14 547,34	€
The total verified eligible expenditure which are made from ERDF during this the current reporting period	14 547,34	€
Accumulated approved sum of ERDF during the previous reporting periods	3 939,22	€
Total verified sum of ERDF for the project partner	18 486,56	€