

**Interreg**  
Euro-MED



Co-funded by  
the European Union

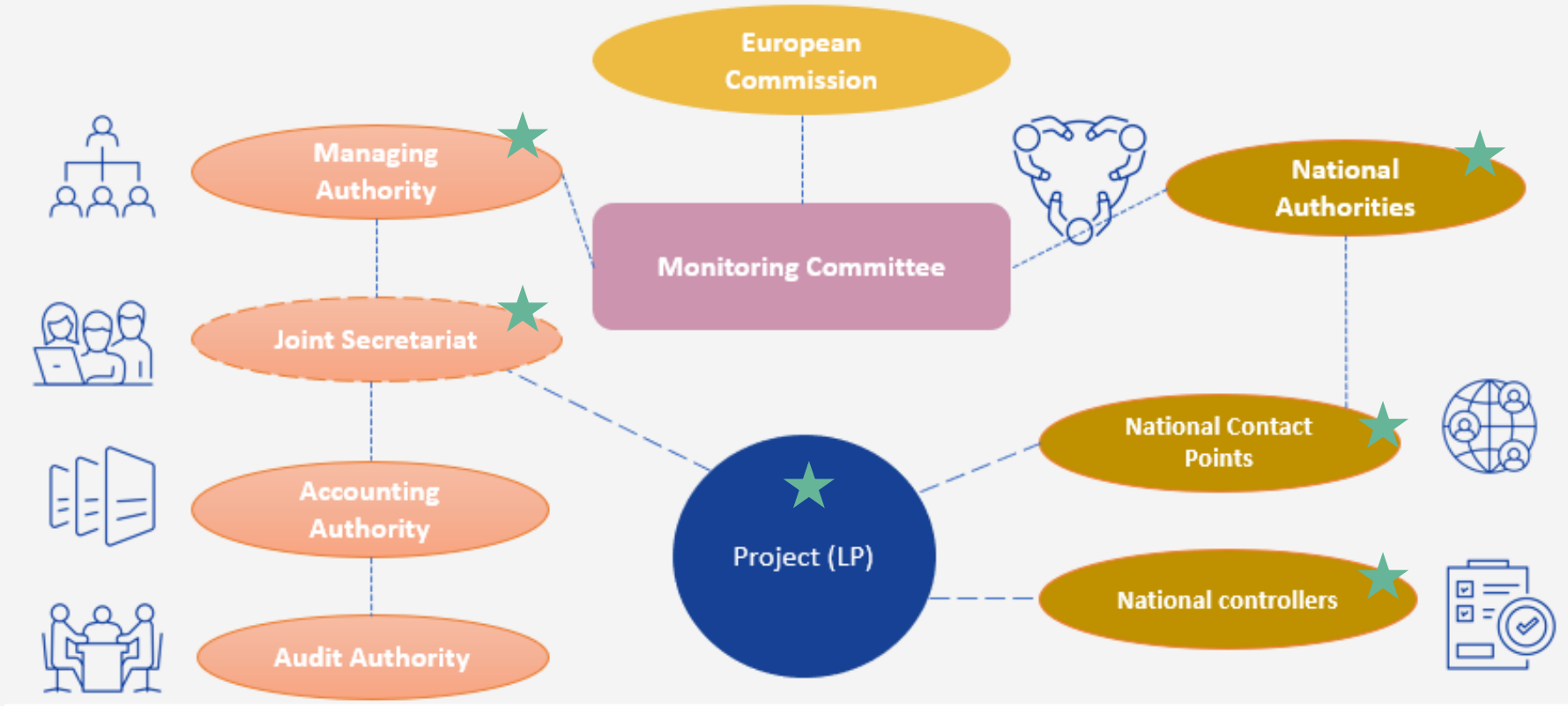
# Lead Partner Seminar Part 2

February 15<sup>th</sup>, 2024  
Online meeting

# Agenda

- 10h00 – 10h05 **Welcome from the Managing Authority/Joint Secretariat**
- 10h05 – 10h20 **Programme bodies and project management**  
*Presentation of the Programme bodies, Project management roles and principles*
- 10h20 – 10h30 **Implementing my project - initial steps**  
*Precontracting phase, Contracting process, Project start-up - Q&A*
- 10h30 – 11h30 **Reporting process**  
*Partner reporting, Project reporting, Reporting on outputs, results, and deliverables, Daily Monitoring- Q&A*
- 11h30 – 12h30 **Focus on finance**  
*Financial flow, general overview, National Control, Declaration of expenditure and eligibility of costs – key aspects - Q&A*

# Interreg Euro-Med Programme Bodies



# Project management team

## Who are they?

### Lead Partner

- **project coordinator**- thematic coordination and mobilising the partnership
- **financial manager** - financial monitoring and management of the project budget

### Project partner

- project coordinator responsibility
- **contribution** to project activities and reports toward the LP

### Other key profiles

- **communication officer** – project communication activities, collaboration with the thematic community
- **coordinator for result amplification** - actively participate in the activities of the thematic community, ensure transferability of project productions, RAS within the PPs
- **coordinator for carbon footprint** - strategy for the reduction of the project's carbon footprint, ensures that project activities are designed to minimize emissions;; use of the calculation tool,
- **Data Controller and Data Protection Officer** – legal obligation

NA

NCP

National  
Controller

MA

JS

Article 26 of  
Interreg  
Regulation

# Project management

## Key principles



- **Coordination**
- Cooperation
- **Joint** development & implementation
- **Co-decision** and **consensus/agreement** among the partnership
- **Effective and Smooth** communication flow:
  - within the partnership
  - with your Project Officer !!!



- **Legibility** of actions and transparency
- **Tracability** (of activities, costs, etc...)
- **Prevention of conflict of interests** (RoP, external contracts awards, selection of third beneficiaries, etc...)
- **Fight against fraud :**
  - Programme commitment: Zero Tolerance toward fraud
  - Whistle-blowing mechanisms in place
  - Whistleblowers protection
  - Project contractual documents
  - Partners awareness
  - Use of EDES and ARACHNE
  - « appropriate scepticism »

**ALERT**



# Project management

## Key documents

- Consolidated **Application Form** + annexes for each PP
- **Subsidy Contract** signed by the LP and the MA + addendum
- **Partnership Agreement** signed by the LP and each PP + updated versions
- **Payment claims** validated by the LP on Jems + Control report and certificates
- **Project reports**
- Steering Committee **Rules of procedures** and Minutes/decisions
- Project **material** and **key productions**
- **Audit trail** related to costs + Task assignment templates

### Still have some doubts?

- Programme Manual (updated version)
- Terms of References of the call
- Guidelines for controller designation and control work
- Tutorials
- Guidance on costs reporting (under production)
- Basecamp User Manual
- WordPress User Manual and checklist
- Brandbook

# Project management

## Key tools

### Monitoring tool - Jems

- Under development (developing by Interact)
- All support request should send to [support@interreg-euro-med.eu](mailto:support@interreg-euro-med.eu)
- workflows supported by Jems: application, contracting, reporting, modification of the project
- Guidelines under production (NC, PPs, NAs etc)



All tools are provided by the Programme

### Cooperative work tool - Basecamp

- Support the daily work of the partnership and the JS

### Webpage of the Programme - [interreg-euro-med.eu](http://interreg-euro-med.eu)

- List of contacts, Programme Manual, Guidelines, Templates, FAQ

### Euro-MED carbon footprint calculator – [carbonfootprint.interreg-euro-med.eu](http://carbonfootprint.interreg-euro-med.eu)

- Support the monitoring of the carbon footprint of the projects

# Project management

## LP duties

Operating an efficient and reliable **management** and **coordination** system including administrative and financial management

- efficient and participative decision-making process - **Steering Committee**
- ensuring the respect of the **sound financial management principle in the whole partnership**
- ensuring the respect of European and National legislation and **EU principles during and after the implementation of the project**
- monitoring the **financial performance** of the project and managing the **decommitment risk**
- report all irregularity detected and operating an **anti-fraud system** in the project
- respect the **deadlines** of the reporting process
- check all expenditure's compliance to the project before their declaration to the JS
- **consult and inform the JS** in case of modification of the project

Subsidy Contract



# Project management

## What should I not miss as LP?

- Clear objectives
- Mutual responsibility: Joint development & implementation
- **Get informed and inform!**
- Establish effective procedures for :
  - Coordination & decision-making
  - Financial management-reporting
- Clear and defined roles and responsibilities
- Contribute to Results Amplification Strategy
- Cooperate with Governance Projects



# Project management

## Project Partners duties

Operating an efficient and reliable **management** system including administrative and financial management

- participate in the decision making
- respect of the **sound financial management principle**
- follow European and National legislation and **EU principles during and after the implementation of the project**
- notify of the reception of funds
- hold a **separate accounting system**
- provide information to LP on activities and expenditures
- keep an adequate **audit trail**
- report all irregularity detected
- respect the **deadlines** of the reporting process
- **consult and inform the LP** in case of modification of the activities
- to **be responsive** to all control

Partnership  
Agreement

# A cooperation project/programme as a mindset !



**Let's start!**

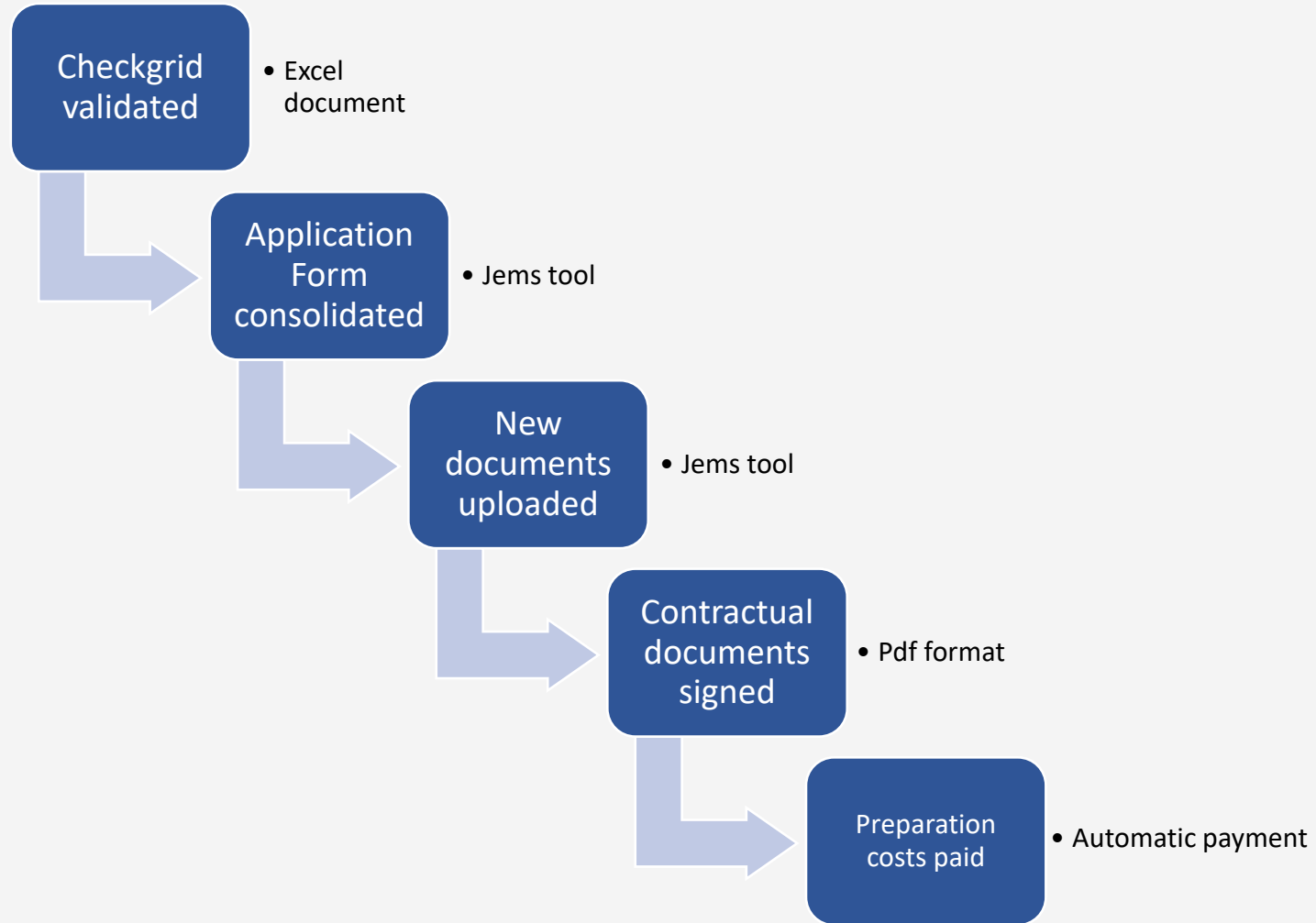


# Implementing my Project initial steps

Precontracting phase, Contracting process,  
Project start-up  
Q&A

# Initial steps

## In a nutshell



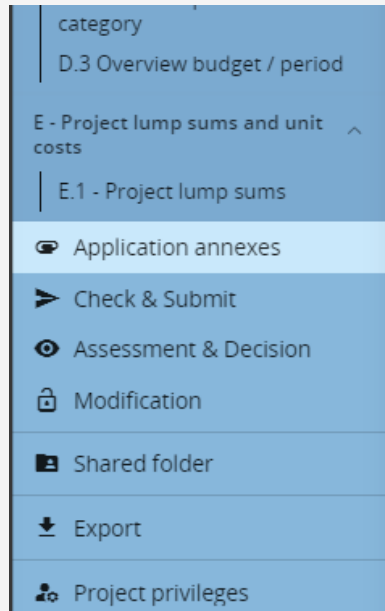
# Precontracting phase

- **Fulfillment of conditions** determined by the Monitoring Committee
- **Consolidation (clean-up) of the Application Form** (key deliverables, indicators, budget adjustment, partner details, bank details, missing data on investments, clarification on potential state aid..)
- **Provision of updated/additional documentation** (partner declaration,, international organisation declaration, partners outside the Programme area, statement of capacity and compliance with the principles for investment, assessment of expected impact of climat change... )

**Working tools :**  
- precontracting checkgrid  
- Jems

# Precontracting phase

## LP must upload Key documents



Updated PPs declarations  
Additional APs declarations

Updated de minimis declarations

Investment documentation (1 section / investment)



# Precontracting phase

LP must grant « privileges »



- Application annexes
- Assessment & Decision
- Modification
- Shared folder
- Exports for AF (and other)
- Project privileges

Application Form users / Project managers i

* Jems username leadpartner.user@jems.eu	<input type="button" value="view"/>	<input type="button" value="edit"/>	<input type="button" value="manage"/>	<input type="button" value="trash"/>
---	-------------------------------------	-------------------------------------	---------------------------------------	--------------------------------------

PP2 PP Test1 TEST ROMA

* Jems username leadpartner.user@jems.eu	<input type="button" value="view"/>	<input type="button" value="edit"/>	<input checked="" type="checkbox"/> <span>i</span> Sensitive data	<input type="button" value="trash"/>
* Jems username PP2@jems.com	<input type="button" value="view"/>	<input type="button" value="edit"/>	<input checked="" type="checkbox"/> <span>i</span> Sensitive data	<input type="button" value="trash"/>



# Contracting phase

## Signature of contractual documents

### 1. Partnership Agreement : between LP and project partners

- one page per partner
- signed either by hand (wet ink) or electronically
- must be uploaded by the LP on Jems

### 2. Subsidy Contract : between the LP and the Programme

- in case of Electronic signature (with Adobe sign only): the JS sends it to the LP (no obligation for the LP to have a digital signature)
- in case of wet ink signature : must be sent signed (in duplicate) to the JS by regular post
- will be uploaded by the JS on Jems

**SAME FORMAT for all signatories !!!**

# Project start up

## Preparation costs payment

- No payment request needed. Automatically paid upon signature of the subsidy contract by both parties
- Total of 37.000 € project (29.600€ of *Interreg Funds*)

## Selection of Controller Art. 74(1a) Reg (EU) 1060/2021 and 45(3) Reg (EU) 1059/2021

- **Centralised system** : Designated by National Authority. Partners must contact their NA to know their Controllers.
- **Decentralised system** : Partners must contact their National Authority **as soon as possible** to know how to designate and approve their Controllers.

## Project Steering Committee

- 1st SC within 3 months after project start
- Send the minutes to the JS

# Q&A

*Please use the Q&A fonctionnality*



# Reporting process

Partner reporting, Project reporting, Reporting on outputs,  
Results and deliverables,  
Daily Monitoring

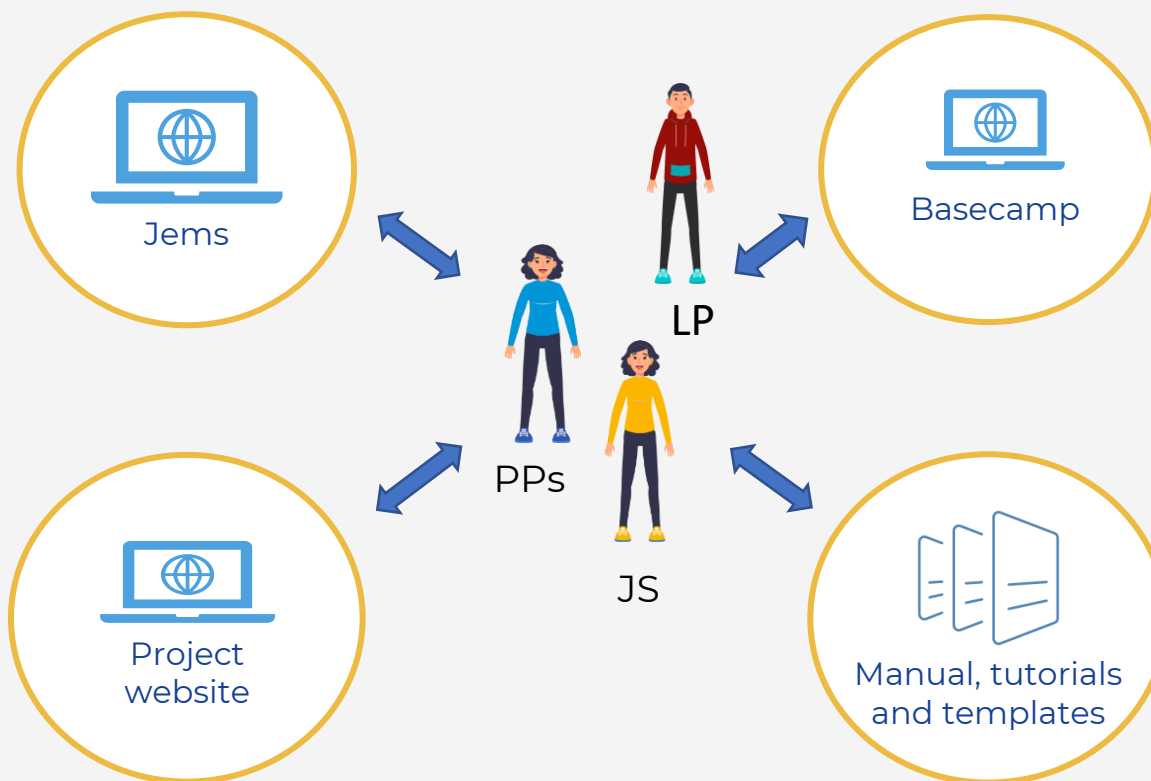
# Reporting procedure

## Tools and key's documents overview

**Manual:**  
Section II. E Project reporting and Joint Secretariat monitoring

### Activity and financial reporting

- Partner Report
- Activity and Financial Reporting
- National Control Report and Certificate
- Submission of the Reporting Package
- JS Monitoring Coherence Check



### Daily monitoring

- Project exchanges
- Reporting on key deliverables
- Main project management documents
- Carbon footprint reports
- Working documents
- Project interactions

### Communication

- Validated key deliverables
- News, events, forms...
- Online questionnaire

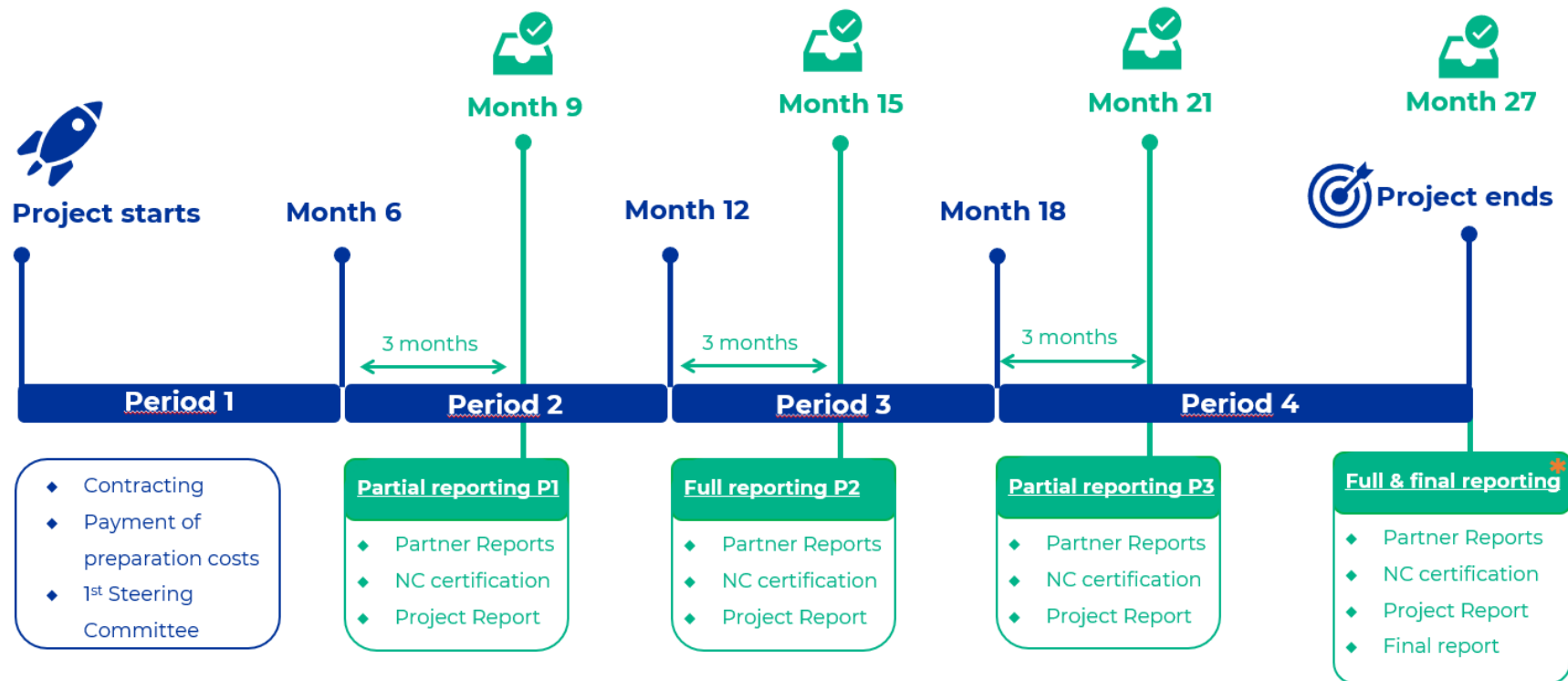
### Guidance and standards

- Reporting procedures
- Ad-hoc tutorials
- Reporting on communication data
- Other specific JS requests

# Project Reporting timeline

## Project implementation (example: 27 months project)

Monitoring meetings:  
to be defined depending on  
level of risk



\* No additional delay will be allowed

# Project Reporting Schedule

Jems



**Example: 33-months project**

- Project overview
- Contracting
  - Contracts and key dates
  - Project managers
  - Project reporting schedule**
  - Partner details
    - LP1 UMalta
- Application form
- Shared folder
- Export
- Project privileges

**Jems**  
A harmonised tool  
by Interact

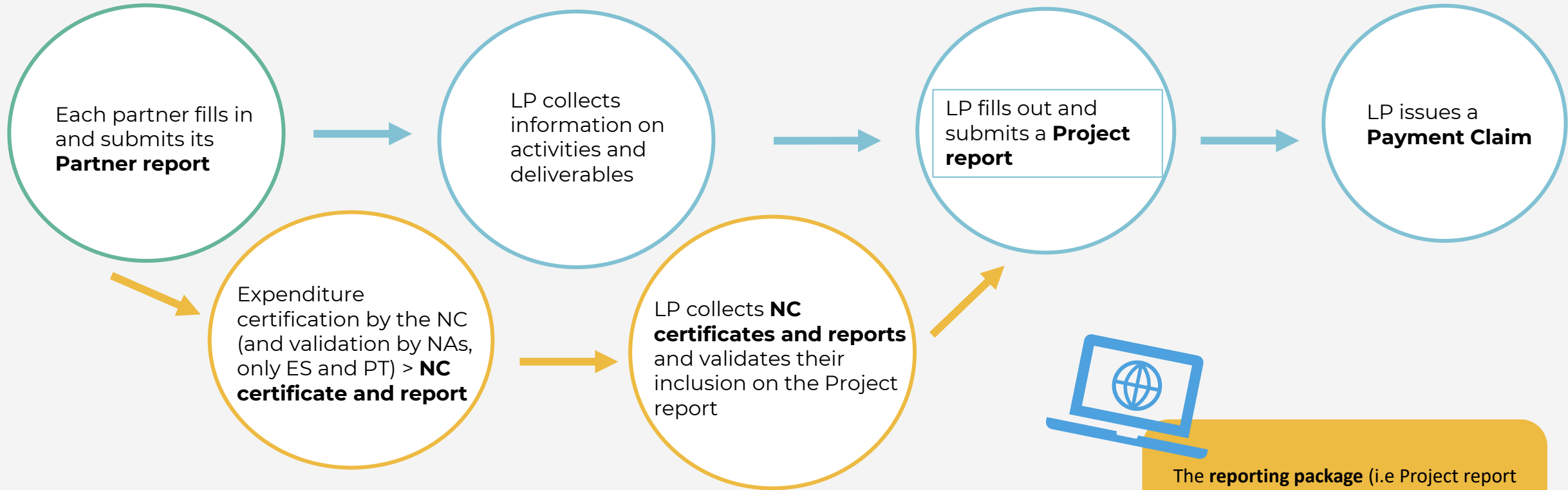
ID	Type of report	Period	Date
1	<span>Only Content</span> <span>Only Finance</span> <span>Both</span>	* Period Period 1, month 1 - 6	* Date 30/9/2024
2	<span>Only Content</span> <span>Only Finance</span> <span>Both</span>	* Period Period 2, month 7 - 12	* Date 31/3/2025
3	<span>Only Content</span> <span>Only Finance</span> <span>Both</span>	* Period Period 3, month 13 - 18	* Date 30/9/2025
4	<span>Only Content</span> <span>Only Finance</span> <span>Both</span>	* Period Period 4, month 19 - 24	* Date 31/3/2026
5	<span>Only Content</span> <span>Only Finance</span> <span>Both</span>	* Period Period 6, month 31 - 33	* Date 30/9/2026



# Reporting procedure: general overview

When ready, **finalised versions of the key deliverables** are uploaded on **Basecamp** by the LP

The JS validates the Key deliverables and they are **published on Jems** for subsequent publication



The **reporting package** (i.e Project report and Payment Claim) must be submitted to the JS approval on time!!!



# Reporting Process

## Partial and full Reporting

After each reporting period:

- **Each partner** claiming costs (including the LP) must submit in **Jems**:
  - **At least 1 partner report**
  - **1 National Control Certificate(s) and report** (+ National Validation where needed)

The **Lead Partner** must submit in Jems a **REPORTING PACKAGE** composed of

- 1 **project report** :
  - **Partial reporting** (after periods **1, 3, 5...**) > **partial version** of the project report
  - **Full reporting** > **full version** of the project report
- 1 **payment claim**
- A **report on ineligible expenditures**, if relevant
- **The PPs “control package”, (all documents related to the National certification of PPs expenditures).**

# Project partner

## Role and responsibility in the Reporting process

Project partners must:

- ✓ Comply with the terms of the subsidy contract and partnership agreement
- ✓ Ensure that a **National Controller (NC) is designated** as soon as possible after project approval
- ✓ **Implement activities** according to the consolidated AF
- ✓ **Submit on-time activities and costs** (partner report) **to the NC** + supporting documentation via JEMS (planning to be agreed with the LP and respective NC)
- ✓ Ensure that the **complete documentation** is made available on time to the LP (signed version of the certificate + checklist duly completed)

# Partner Report

- Includes both **activity and financial reporting**
- Compulsory for all the partners (including LP) reporting costs
- The PP lists all the expenses incurred in a specific reporting period
- For the activity reporting, the project must fill in **at least the “Report identification”** section

A screenshot of a web application interface. On the left is a blue sidebar menu with categories: Reporting (expanded), Project reports, Partner reports (expanded), Contracting, Contract monitoring, Contracts and agreements, and Project managers. Under 'Partner reports', 'LP1 LP TEST' is selected. The main content area is titled 'Reporting Partner reports' and features a green circle around a '+ Add Partner Report' button. Below this is a table with columns: ID, Status, Included in project report, AF version linked, and Reporting period. A row shows ID 'R.14', Status 'Draft' (with a refresh icon), and AF version '5.0'.

ID	Status	Included in project report	AF version linked	Reporting period
R.14	Draft		5.0	

A screenshot of a form titled 'Partner report R.1'. The status is 'Draft' with a refresh icon, circled in green. Below the status is a horizontal menu with tabs: 'Report identification' (circled in green), 'Work plan progress', 'Contracts', 'List of expenditures', 'Contributions', and 'Report annexes'. The 'Report identification' tab is active, showing the sub-section 'A.1 Partner progress report identification'.

Partner report R.1

Status Draft

Report identification    Work plan progress    Contracts    List of expenditures    Contributions    Report annexes

A.1 Partner progress report identification

# Partner Report

## Activity reporting

The “**Report identification**” section includes:

- Summary of partner’s work in reporting period
- Partner’s problems and deviations
- Partner spending profile (automatically filled)
- Target groups

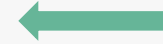
**Reporting on the work plan progress can be required by the Lead Partner or the NC**

### A.2 Summary of partner's work in reporting period

Please describe your progress in this reporting period and how this contributes to other partners' activities, outputs and deliverables delivered in this reporting period.

EN FR

Enter text here



### A.3 Partner problems and deviations

If applicable, please describe and justify any problems and deviations including delays from the work plan presented in the application form and the solutions found.

EN FR

Enter text here



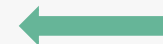
### A.4 Partner spending profile

Partner number	Period target	Current report	Cumulative target
PP10		0,00	

In the table below you will see a list of target group you indicated in the application form. Please explain which target groups you involved, in what way and to what extent.

EN FR

Enter text here



### Target groups

In the table below you will see a list of target group you indicated in the application form. Please explain which target groups you involved, in what way and to what extent.

# Partner Report

## Financial reporting

**First step** before checking expenditures, have a look at **external contracts** !

Report identification    Work plan progress    **Contracts**    List of expenditures    Contributions    Report annexes    Report export    Financial overview    Submit

### Contracts

The partner contracts included in all previously created partner reports show up here. Be aware, when you delete a procurement in an old draft report, it also gets deleted in new reports and

[+ Add Contract](#)

The expenditures must be linked to the corresponding "external contract"

Before reporting any cost related to an external contract, each PP must have created the corresponding external contract in a dedicated tab in JEMS

### List of expenditures

Currencies and conversion rates are taken from InforEuro, the European Commission's official monthly accounting rates. The monthly rates are automatically updated until the month when the Partner Report is first submitted for verification. If your Local currency is EUR, your expenditure shall be reported in EUR only.

ID	Unit costs and Lump sums	Cost category	Contract ID	Internal reference...	Invoice no.	Invoice date	Date of payment	Description	Co
R6.1	N/A	External expertise a...	N/A						

[+ add expenditure](#)

# Partner Report

## Financial reporting

Jems



### Partner report R.14

LP1 LP TEST

Report identification

Work plan progress

Contracts

List of expenditures

Contributions

Report annexes

Report export

Financial overview

#### List of expenditures

Currencies and conversion rates are taken from InforEuro, the European Commission's official monthly accounting rates. The monthly rates are automatically updated until the month when the Partner Report is first verification. If your Local currency is EUR, your expenditure shall be reported in EUR only.

All **financial sections** of the Partner report are compulsory:

- Contracts
- List of expenditures
- Contributions
- Financial overview (automatically filled)

# Partner Report

## Financial reporting: where to add the attachments

Please consult your NCP for any doubts concerning the audit trail

You can add the attachments directly to each expenditure (**suggestion: ZIP file**)

### List of expenditures

Currencies and conversion rates are taken from InforEuro, the European Commission's official monthly accounting rates. The monthly rates are automatically updated until the month when the Partner Report is first submitted for verification. If your Local currency is EUR, your expenditure shall be reported in EUR only.

ID		Comment	Total invoice value	VAT	Declared amount	Currency	Conversion rate	Declared amount in EUR	Attachments
R2.1	<input type="checkbox"/>		0,00	0,00	0,00	EUR	1	0,00	
R2.2	<input type="checkbox"/>		0,00	0,00	0,00	* PI	0	0,00	

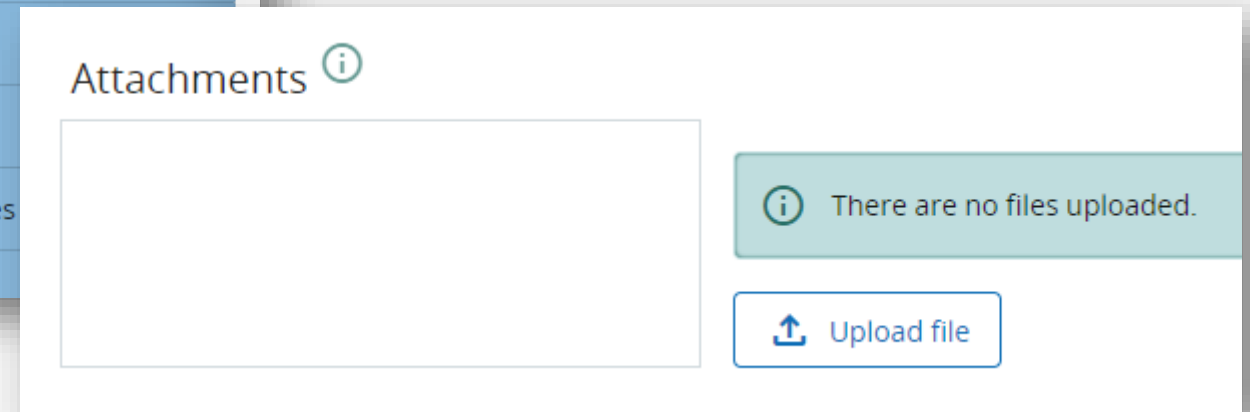
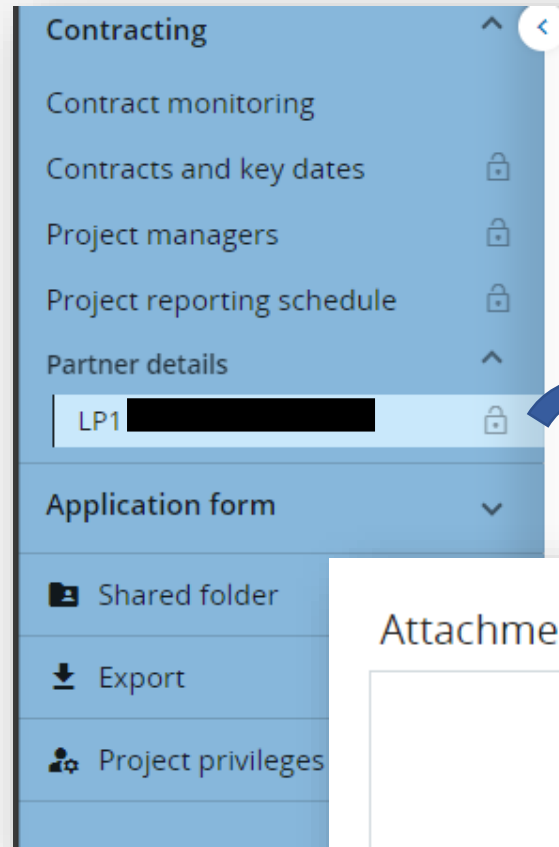
ATTENTION: You must **SAVE** the expenditure and you shall **attach** documents  
**ONLY AFTER SAVING**

# Partner Report

## Financial reporting: where to add the attachments

**Exception:** the **staff tasks assignment templates (STAT)**

Each partner must attach the updated tasks assignment to their corresponding **partner details** section





# Partner Report

## Financial reporting: sensitive data on expenditures




Some of the fields of the staff costs expenditures can be declared as sensitive data:

**Expenditures' description, comment and attachments.**

Partners can hide the sensitive data by clicking on the **little square at the beginning of the expenditure item:**




ID		Previous partner
R2.1	<input checked="" type="checkbox"/>	
R2.?	<input type="checkbox"/>	

The LP can choose the Jems users of each PP that can have access to the sensitive data in the **project privileges** section, by activating the **sensitive data option**

This option **must** always be active for the LP user

\* Jems username

 Sensitive data

# Partner Report

## Starting the control work

Partner Report is submitted ✓



ID	Status	Included in project...	AF version linked	Reporting period	Date of report...	Date of first submission	Last submission	Amount submitted	Control end date	Total eligible after control for current...	Control
R.8	Submitted		3.0	Period 1, month 1 - 1	17/10/2023 16:23	18/10/2023 14:44		1.791,72			Start control

The controller can start the **control work**, by clicking on “**start control**” .

Partner Report’s status moves to “**control ongoing**”.

Control ongoing	2.0	17/02/2023 11:19	17/02/2023 11:19	0,00	Open controller ...
-----------------	-----	------------------	------------------	------	---------------------

### The controller can open the control report and start the verifications:

1. Control identification
2. Control checklist: the NC **must** generate and upload a checklist with questions regarding the control of expenditures and eventual checklists on extrnal contracts
3. Expenditure verification: **corrections** and **possibility to park expenditures**
4. Control documents: the NC has the possibility to ask for supporting documents to clarify expenditures items
5. Overview and finalize: the **NC generates** and uploads the **Control Certificate and Report**

# Partner Report

## Control checklists

The LP **must** check and ensure that all checklists are complete and finalized before including a certificate in a Project report

Control Report for: Partner report R.1  
LP1 DIBA, Community4Tourism

Status Certified Switch to partner report Reopen control report

Report Identification Expenditure verification Control documents **Control checklists** Overview and Finalize

Control checklists

Controllers can start checklists in this section during ongoing control. Starting checklists after certification requires an additional privilege. All checklists will be visible read-only also to partners once control is Finalised.

+ instantiate new checklist

Member State checklist	
External contract Checklist	
Control checklist	

User	Finished date
------	---------------

**Member State Checklist (only for Spanish and Portuguese PPs):** After the end of the control work and before the submission of the payment claim.

**External contract Checklist:** One for every new external contract linked to the expenditures (NC must add the contract id in the "comment" field).

**Control checklist:** It contains the detail of the control work executed by the NC.

# Partner Report

## Control checklists



**Control checklist:** for the 2 first questions, if answer is YES, a justification MUST be provided.



### 1.1. Accounting System

**1.1.1 Project partner maintains separate accounting records/system, or accounting code, for all transactions related to the project. Ensuring separation of project expenditure for all transactions relating to the project.**

[according to Article 74 1a(i) CPR]

*In case of YES, please describe the tangible mechanism putted in place by the PP to ensure the respect of this principle and related documents (internal procedure, etc.).*

*In case of No, 0,00 euro should be certified and please detail here the follow up actions foreseen.*

Please select Yes or No for the question 1.1.1

Yes  No



### 1.1.2 Double-financing is excluded.

*e.g., The accounting system avoids the allocation of the same invoice to different projects, the invoices are stamped with the project identification.*

*In case of YES, please describe how it was ensured.*

*In case of No, 0,00 euro should be certified, and please provide further explanation and detail the follow up actions foreseen.*

Please select Yes or No for the question 1.1.2

Yes  No



### 1.1. Accounting System

**1.1.1 Project partner maintains separate accounting records/system, or accounting code, for all transactions related to the project. Ensuring separation of project expenditure for all transactions relating to the project.**

[according to Article 74 1a(i) CPR]

*In case of YES, please describe the tangible mechanism putted in place by the PP to ensure the respect of this principle and related documents (internal procedure, etc.).*

*In case of No, 0,00 euro should be certified and please detail here the follow up actions foreseen.*

Please select Yes or No for the question 1.1.1

Yes  No

**Lorem ipsum dolor sit amet, consectetur adipiscing elit. Sed non risus. Suspendisse lectus tortor, dignissim sit amet, adipiscing nec, ultricies sed, dolor.**

### 1.1.2 Double-financing is excluded.

*e.g., The accounting system avoids the allocation of the same invoice to different projects, the invoices are stamped with the project identification.*

*In case of YES, please describe how it was ensured.*

*In case of No, 0,00 euro should be certified, and please provide further explanation and detail the follow up actions foreseen.*

Please select Yes or No for the question 1.1.2

Yes  No

**Lorem ipsum dolor sit amet, consectetur adipiscing elit. Sed non risus. Suspendisse lectus tortor, dignissim sit amet, adipiscing nec, ultricies sed, dolor.**



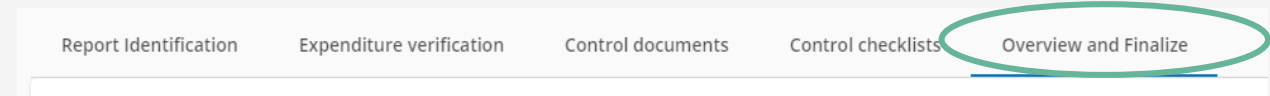
# Partner Report

## Control Work

**EACH Controller** is responsible of generating the **NATIONAL CONTROL CERTIFICATE AND REPORT**

It is an essential document for the audit trail to claim costs incurred by each PP

**Generated, downloaded and signed by the NC or reviewer, after submission of the control report**  
**Signed version (wet ink or electronic) is uploaded on JEMS**



### Generate Control certificate & Report

Control certificate and Control report can be generated by controller both before and/or after control work is finalized. Generated certificate/report are listed in table below, can be downloaded, signed and uploaded.

File name	Location	Creation date ↓	User	File size	Description	Actions	Attachments
Control report and certificate - 1.0.2							
Member state control report - 1.0.0							
Control Report 5 And Certifi...	Control report	11/12/2023 08:40	j.m.vaquero@netadia.eu	60.9 kB		<a href="#">↓</a>	<a href="#">↑</a> <a href="#">📄</a>



**Member State control report (only for Spanish and Portuguese PPs):** generated, downloaded, signed and uploaded by the National Authority after submission of the finalized control report.



National Control Certificate and Report must be generated AFTER finalizing the control report,

# Point of Attention on Reporting !

YES

- Should a PP not be able to produce a **National Control Certificate and Report** in time, expenditures can be submitted in the following **Reporting Period !**
- **Parked expenditures can be** re-submitted by PP in the following reporting period
- If the **National Control Certificate and/or Report** is submitted and **needs to be re-opened**, an express request must be sent by the NC to LP and JS

NO

- Not possible to modify and or/entry new expenditures in a **Partner Report already**
- It is not possible to include costs that have been paid out after the end of the reporting period of a progress report



Cf: National Control guidelines



# Coffee Break

# Life cycle of a Reporting Package

National Control Certificate and Report is signed and submitted in Jems



LP gathers all PPs materials, creates the **Project Report** and submits the Payment claim



The **Reporting Package** is sent to the **JS**

The **JS** starts the **administrative** and **control check**

The **MA** validates the JS verifications, and prepares the payment order to be addressed to the Accounting Authority

The **Accounting Authority** carries out the payments, in favour directly of each partner

Good quality information  
allows a **smoother**  
assessment by the JS



# Lead partner

## Role and responsibility in the Reporting process

Payment Claim  
statement from  
the LP

Before submitting the Project Report LP MUST ensure that:

- the expenditure reported by all partners **result from implementing the project** (> list of expenditure)
- **National Validation from Spain and Portugal** is available (> national validation )
- **a tangible system to prevent double-funding and to identify project expenditures exists** for each Project Partner and is described in the control checklist(s) (> NC checklists)
- the **cumulated certified amount** for each Project Partner is less or equal to the available budget
- **no anomalies have been detected** among expenditure and activities > the report on ineligible costs must be attached to the payment claim
- the signed version of the Control Report and Certificate is available for each PP

# Reporting Package

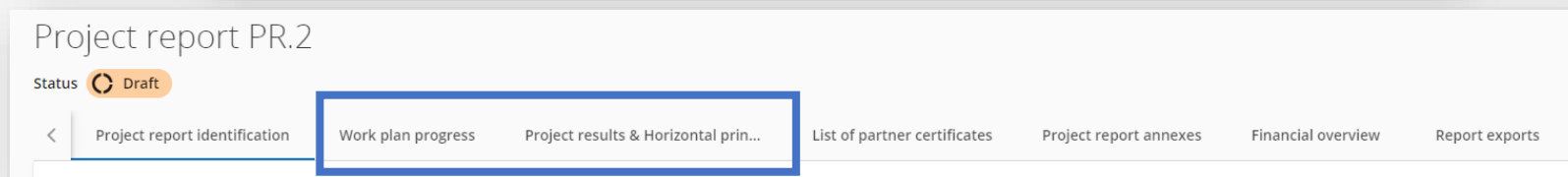
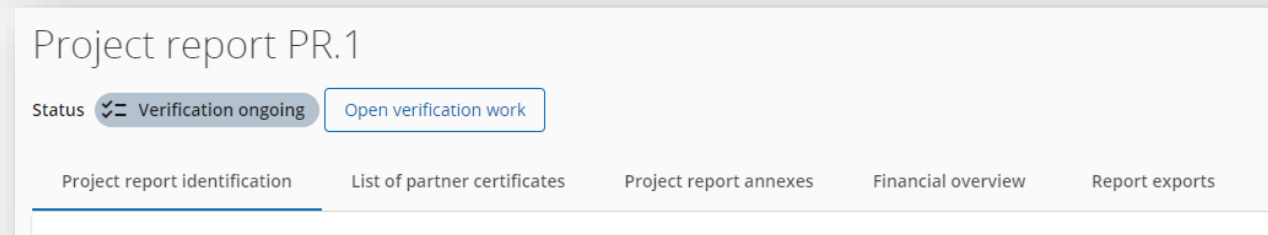
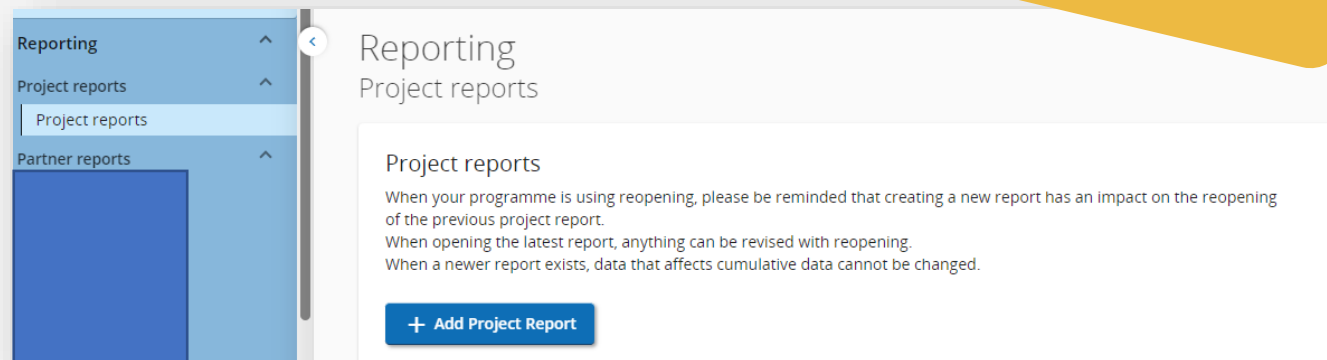
## Project report: Partial and Full reporting

Courtesy version available on the website

After every reporting period, the **Lead Partner** must submit a **Project Report**.

1 report, 2 different types of reporting: **Partial reporting** (after periods 1, 3, 5....) and **Full reporting**.

During partial reporting, the sections “**work plan progress**” and “**project results and horizontal principles**” of the Project report are **not required**.



# Reporting Package

## Project report: Partial and Full reporting

PARTIAL REPORTING	FULL REPORTING
Project report Identification	Project report Identification
	Work plan progress
	Project results and horizontal principles
List of partner certificates	List of partner certificates
Project report annexes	Project report annexes
Financial Overview	Financial Overview
> Submit	> Submit

# Project Reporting Schedule

## Example: 33-months project

Jems



- Project overview
- Contracting
- Contracts and key dates
- Project managers
- Project reporting schedule**
- Partner details
- LP1 UMalta
- Application form
- Shared folder
- Export
- Project privileges

**Jems**  
A harmonised tool  
by Interact

ID	Type of report	Period	Date
1	<input type="checkbox"/> Only Content <input checked="" type="checkbox"/> Only Finance <input type="checkbox"/> Both	* Period Period 1, month 1 - 6	* Date 30/9/2024
2	<input type="checkbox"/> Only Content <input checked="" type="checkbox"/> Only Finance <input checked="" type="checkbox"/> Both	* Period Period 2, month 7 - 12	* Date 31/3/2025
3	<input type="checkbox"/> Only Content <input checked="" type="checkbox"/> Only Finance <input type="checkbox"/> Both	* Period Period 3, month 13 - 18	* Date 30/9/2025
4	<input type="checkbox"/> Only Content <input checked="" type="checkbox"/> Only Finance <input checked="" type="checkbox"/> Both	* Period Period 4, month 19 - 24	* Date 31/3/2026
5	<input type="checkbox"/> Only Content <input checked="" type="checkbox"/> Only Finance <input checked="" type="checkbox"/> Both	* Period Period 6, month 31 - 33	* Date 30/9/2026

Partial reporting

Full reporting

Partial reporting

Full reporting

Full/Final reporting



# Reporting Package

## Project Report: Activity reporting

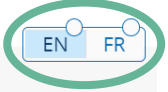
The “**Project report identification**” tab : basic information to evaluate the progress of the project during the period.

MUST BE FILLED IN and include:

- Highlights of main achievements
- Outputs and results overview (automatically filled)
- Project problems and deviations (**includes carbon footprint, only for full reporting**)
- Target groups: **only for full reporting**

### Highlights of main achievements

Please describe project progress up to now including specific objectives reached and main outputs delivered by highlighting also the added-value of the cooperation. The summary should highlight main achievements, be interesting and understandable for non-specialists.



### Outputs and results overview

Programme Result Indicator 31PSI: Organisations with increased institutional capacity due to their participation in cooperation activities across borders

Programme Result Indicator 31104: Solutions taken up or up-scaled by organisations

### Project performance monitoring

If applicable, please describe and justify any problems and deviations including delays from the work plan presented in the application form and the solutions found. Please also detail any deviations in the spending profile compared to the amounts indicated in the application form. In case of specific problem, mention the name of the PP concerned.



Please provide the carbon footprint analysis required in the project manual (II.E.vii) (full reporting only)



### Target groups

In the table below, you will see a list of the target groups you indicated in the application form. Please explain for each target group in what way and to what extent they were involved in your project in this reporting period.

# Reporting Package

## Project Report: Activity reporting

In the “**Work plan progress**”, and the “**Project results and Horizontal principles**” sections, the LP must report in detail the progress in the development of the work plan and objectives of the project. The LP must indicate the status and the progress for every:

- **Work package: project specific objective and communication objective**
- **Activity, deliverable and investment**
- **Output**
- **Result**
- **Horizontal principle**

Work package 1

This work package is completed.

What is the progress towards the objectives in this work package as defined in the application form? Status should be cumulative.

Project specific objective

Project specific objective  
Facilitate the exploitation, sharing and reuse of knowledge, experiences and project results by other Euro-MED projects or other programmes to foster the production of relevant work, and establish conditions to develop synergies between projects.

Status

EN FR

Explanations

Communication objective

Communication objective  
Raise awareness of the past and new Sustainable Tourism thematic communities activities, concrete outputs and results in partner states and regions through the design of communication and campaigns aiming at encouraging the reuse of existing knowledge and practices inside and outside the community.

Status

EN FR

Explanations

Progress

Please describe the progress in this reporting period and explain how the partners were involved (who did what).

Enter text here

EN FR



**Quantification of outputs and results is only requested in the final report**





**Progress in Horizontal principles is only requested in the final report**

# Reporting Package

## Project Report: Reporting on outputs, results and indicators

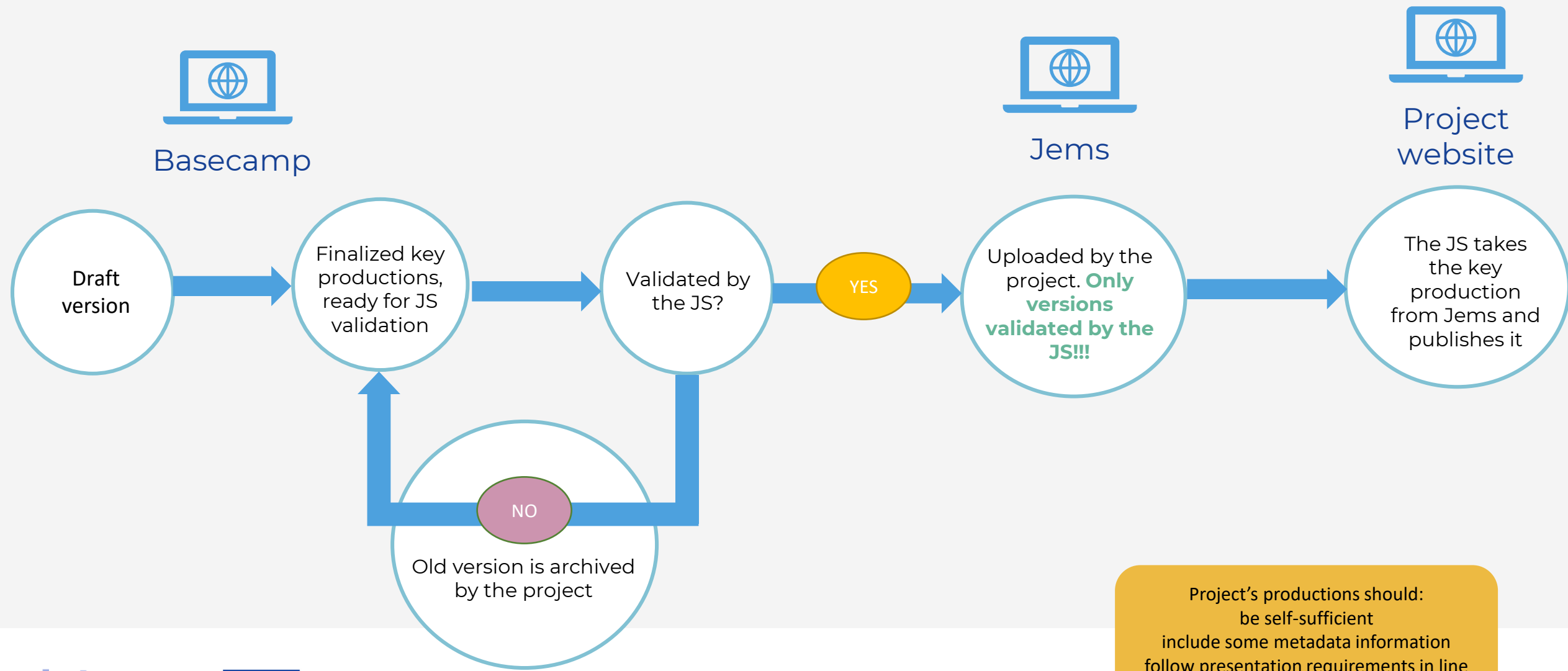
- The LP collects information from the PPs and includes it on the Project Report in a synthetize way
- Quantitative information on indicators performance is provided during **final reporting**
- The LP must follow all reporting requirements and criteria set by the programme.
- **Key deliverables and outputs** (a.k.a. key productions) must be uploaded **on Basecamp as soon as they are ready, and on Jems after their validation by the JS.**

O 1.2 Organisations cooperating formally for the enhancement of sustainable tourism				
Output title Organisations cooperating formally for the enhancement of sustainable tourism				
Programme output indicator 31087: Organisations cooperating across borders			Measurement Unit organisations	
Delivery Period Period 14, month 79 - 81	Target Value 38,00	Achievement in period 0,00	Cumulative value 0,00	
Progress in this period			EN FR	

# Reporting Package

## Reporting and validation of a key production



Project's productions should:  
be self-sufficient  
include some metadata information  
follow presentation requirements in line  
with the Programme rules



# Reporting Package

## Project Report: Reporting in outputs, results and indicators

Project's Indicators		Where	When	How
Outputs	<b>RCO83</b> - Strategies and action plans jointly developed	In Programme monitoring system : Jems	1/ Once a year in full report  2/ At project closure	1/ Full report : summary of progress – no figures
	<b>RCO116</b> - Jointly developed solutions			2/ Closure : Proof of realisation template (provided by JS) + Supporting documents uploaded
	<b>RCO87</b> - Organisations cooperating across borders			2/ Closure : Declaration of Partners and Associated partners
Results	<b>RCR79</b> - Joint strategies and action plans taken up by organisations			1/ Full report : summary of progress – no figures
	<b>RCR104</b> - Solutions taken up or upscaled by organisations			2/ Closure : Proof of realisation template (provided by JS) + Supporting documents uploaded
	<b>PSII</b> - Organisations with increased institutional capacity due to their participation in cooperation activities across borders			2/ Closure : Common survey to fill in

Quality of reporting:

- **Avoid a “partner per partner approach”** (no copy paste from partner reports!) > Well harmonized and exhaustive report
- In the section “Highlights of main achievements”, clearly **summarize** what has been achieved during the 6 months of implementation
- Include the **«good practices» and any difficulties** faced during project implementation.

# Reporting Package


## Project Report: Financial reporting

In the “**list of partner certificates**” section, the LP, after verification of the expenditures, selects the certificates that will be included in the finalized Project report and whose reimbursement will be requested through the Payment Claim.

**Only complete certificates, with all checklists and certificates, including the Member State Control report for PPs from Spain and Portugal, duly filled and attached must be included in the project report.**

The “**financial overview**” section presents summary of all the expenditure included in the report.

Project report PR.2

Status  Draft

Project report identification    Work plan progress    Project results & Horizontal prin...    **List of partner certificates**

### List of partner certificates

In this section you can find all partner certificates of this project. Please exclude the partner certificates you would not want to include in this project report. A partner report can only be included once. Once ticked, the certificate is unavailable in other reports.

	Partner	Partner Report	Date of certificate	Included in project report	Amount certificate (in Euro)
<input checked="" type="checkbox"/>	LP1	R.1	31/10/2023 10:20	PR.1	54.378,32
<input checked="" type="checkbox"/>	PP2	R.1	30/10/2023 13:39	PR.1	9.307,97
<input checked="" type="checkbox"/>	PP6	R.1	27/10/2023 14:29	PR.1	39.850,35

Items per page: 25    1 - 3 of 3    < >

**All available certificates are automatically selected by the system. The LP must de-select all certificates not to be included in the report**

# Reporting Package

## Project Report submission and Payment Claim

Once completed, the LP submits the Project report.

After the submission, the LP must generate and attach the **"PAYMENT CLAIM"**, a document which represents the official reimbursement request for the Interreg Funds corresponding to the certificates included in the Partner Report.

The document can be generated in the **"report exports"** section, and it must be uploaded in the **"Project report annexes"** section.

If there are **anomalies** in the expenditures to be reported to the JS, the LP must fill in a **report on ineligible costs**, which can be generated and uploaded in a similar way

The screenshot displays two overlapping panels from a web application. The top panel, titled "Project report PR.1", shows the "Report exports" section. It includes a status indicator "Verified" with a "Verified" label and an "Open verification work" button. Below this are tabs for "Project report identification", "List of partner certificates", "Project report annexes", "Financial overview", and "Report exports". The "Report exports" section contains a dropdown menu for "Export Plugin" (set to "Project Report (Example) export") and another dropdown for "Export language" (set to "English"). At the bottom of this section is a blue "Export" button, which is circled in green. A blue curved arrow points from this button to the bottom panel. The bottom panel, titled "Project report annexes", shows a dropdown menu for "Project report PR.2" with sub-items "Work plan progress" and "Project results & horizontal principles". A message box states "There are no files uploaded." and a blue "Upload file" button is circled in green. A yellow callout box in the top right corner of the interface says "No signature needed".

### 2. Lead Partner declaration

I, Mana [REDACTED] as the legal representative of [REDACTED], acting as a project lead partner in the project [REDACTED], request the payment of the Interreg funds relating to the implementation of the abovementioned project for the amount of the current claim which is: [REDACTED] €

In the role of Lead partner of the project, I confirm, for the purposes of reimbursement of expenditure by the Programme, that:

- all documents presented in the present reporting package correspond to expenditure incurred as part of the project as described in the consolidated application form;
- for each certificate included in the payment claim, a checklist has been completed by the National Controller and where applicable, the Portuguese and Spanish national validations have been signed and are available on Jems;
- a tangible system to prevent double-funding and to identify project expenditures exists for each Project Partner and is correctly described in the control checklist(s) attached to the control report (e.g. separate accounts, electronic identification code attached to the operation, stamp cancelling invoices, etc);
- the cumulated certified amount for each Project Partner is less or equal to the amount available in the Partner budget;
- no anomalies have been detected among the certified expenditure and the activities included in this reporting package, otherwise the report on ineligible costs is attached to this claim;
- the above-mentioned amount will be paid directly to each partner in accordance with the breakdown presented in point 3 and after deduction of any ineligible amount reported by me or by the competent National Authorities<sup>1</sup> or detected by the MA.

# Life cycle of a Reporting Package

National Control Certificate and Report is signed and submitted in Jems



LP gathers all PPs materials, creates the **Project Report** and submits the Payment claim



The **Reporting Package** is sent to the **JS**

The **JS** starts the administrative and control check

The **MA** validates the JS verifications, and prepares the payment order to be addressed to the Accounting Authority

The **Accounting Authority** carries out the payments, in favour directly of each partner

Good quality information  
allows a **smoother**  
assessment by the JS

Reporting Package submitted by the LP



**The JS starts the verification**

**Manual :  
Section II. E Project  
reporting and Joint  
Secretariat monitoring viii.  
Joint Secretariat  
monitoring**

Reporting  
Project reports

## Project reports

When your programme is using reopening, please be reminded that creating a new report has an impact on the reopening of the previous project report.

When opening the latest report, anything can be revised with reopening.

When a newer report exists, data that affects cumulative data cannot be changed.

[+ Add Project Report](#)

ID	Status	AF Version linked	Reporting Period	Report Type	Date of report creation	Date of first submission	Amount requested	Date of verification end	Total eligible after verification	Verification	Delete
PR.2	Verificati...	3.0	Period 1, month 1 - 6	Finance	01/12/2023 10:14	04/12/2023 10:35	49.535,46			<a href="#">Open verification work</a>	

# JS verification

## Clarification Rounds

### The JS executes a risk-based verification

<b>MA/JS Reporting Package check</b> <b>Vérification du Reporting Package par l'AG/SC</b> <b>Project Acronym – Reporting Package N° XX</b>				
N°	Partenaire concerné – Partner concerned	Questions à clarifier – Questions to be clarified	Réponse Chef de File – Lead partner's answer	Clarifié (Oui/Non) Clarified (Yes/Not) Follow-up
<b>Completeness Check</b>				
1.				
2.				
<b>Coherence check</b>				
<b>Risky area(s) identified</b>				
3.				
4.				
<b>Coherence Activity check</b>				
5.				
6.				
7.				
<b>Financial check</b>				
8.				
9.				



# JS verification

## Clarification Rounds

During verification, exchanges JS - LP are 100% carried out through JEMS

There are notifications for every upload

Verification work for: Project report PR.1

Status Verification ongoing Switch to project report

Verification communication

Verification communication

In this section both JS/MA and project user(s) can upload and download documents. This can be used for clarification rounds during verification, if programme rules allow. Attention: Once verification work is finished deletion or editing won't be possible anymore!

Project report PR.1

Verification communication

There are no files uploaded.

Upload file

- Q&A from the Project Officer : **ACRONYM\_Q&A\_RPOX\_VIJS**, afterwards V2, V3... until FINAL.
- Reply from the LP : **ACRONYM\_Q&A\_RPOX\_VILP**, afterwards V2, V3... until FINAL.
- For the attachments sent by the LP: **ACRONYME\_Q&A\_RPOX\_VX\_N° question.**



Once the final Q&A is uploaded all the intermediary ones can be deleted

Verification work for: Project report PR.1

Status Verified [Switch to project report](#)

Verification communication [Overview](#)

### Overview of verification work for current project report (Euro)

This is the summary of the verification work only for current Project report.

The amounts displayed in this table include flat rates calculated on top for each partner, apart from the column included in verification sample.

Total deducted amounts are calculated as: Total eligible after control - Total eligible after verification - Parked in current report, thus every potential rounding differences will always go to Total deducted in current report column. In some cases, Total deducted may differ from Deducted JS + Deducted NA, due to rounding.

Partner report ID	Partner	Total eligible after control (in Euro)	Included in verification	% sampled of total without	Parked in current report <sup>i</sup>	Deducted JS	Deducted NA (ES/PT)	Deducted amount in EUR	Total eligible after verification	% after verification /
Total		0,00 without flat rates 0,00	0,00	%	0,00	0,00	0,00	0,00	0,00	%

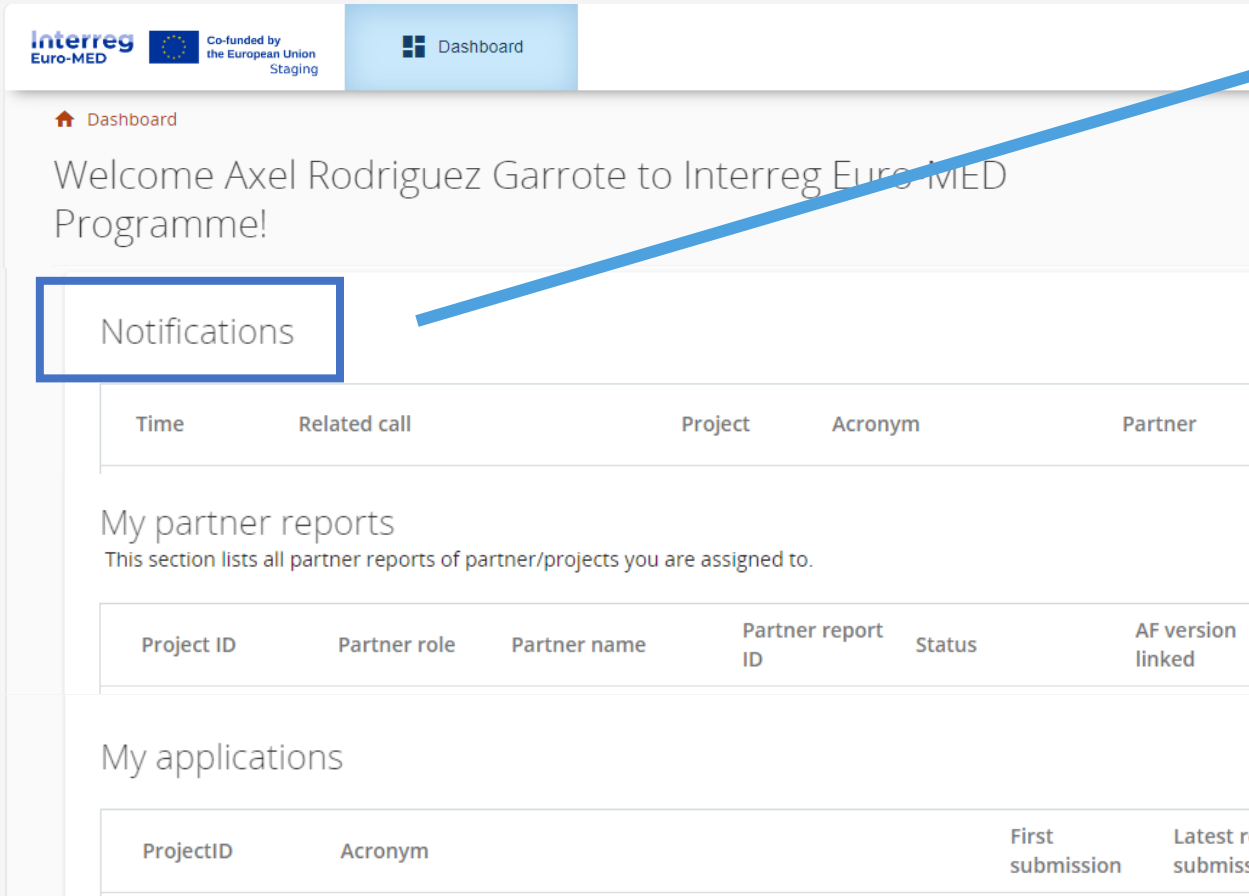
### Total eligible after verification of current report, broken down per financing sources (Euro)

This is the breakdown of amounts eligible after verification of current report, broken down per financing sources and per partner report included in this project report.

Totals are used as calculation basis. They are the amounts after verification of the project report, including all deductions made in Project expenditure verification tab & flat rates, if any.

Partner Report	Partner	Partner contribution <sup>i</sup>	Public contribution <sup>i</sup>	Automatic public contribution <sup>i</sup>	Private contribution <sup>i</sup>	Total <sup>i</sup>
Total		0,00	0,00	0,00	0,00	0,00

# Jems dashboard and notifications



Interreg Euro-MED Co-funded by the European Union Staging Dashboard

Dashboard

Welcome Axel Rodriguez Garrote to Interreg Euro-MED Programme!

Notifications

Time	Related call	Project	Acronym	Partner
------	--------------	---------	---------	---------

My partner reports  
This section lists all partner reports of partner/projects you are assigned to.

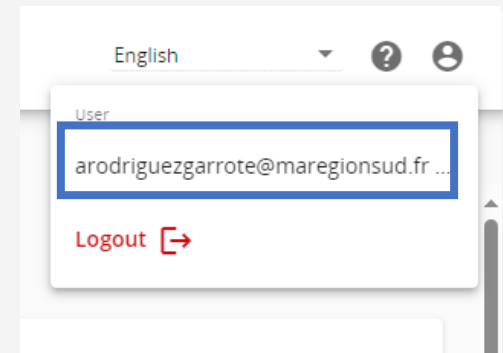
Project ID	Partner role	Partner name	Partner report ID	Status	AF version linked
------------	--------------	--------------	-------------------	--------	-------------------

My applications

ProjectID	Acronym	First submission	Latest re submission
-----------	---------	------------------	----------------------

- Pre-contracting and contracting
- Project modifications
- Project reporting
- Clarification rounds with the JS

You can get notifications on your email

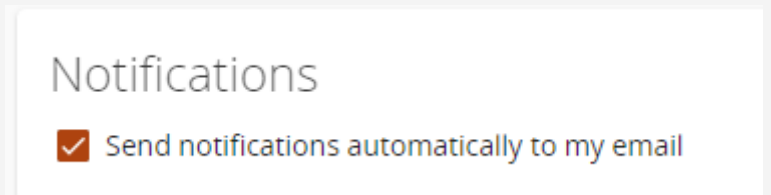


English

User

arodriguezgarrote@maregionsud.fr ...

Logout



Notifications

Send notifications automatically to my email

# Project daily monitoring

## Post-verification final overview

The JS monitors project performance and partnership cohesion during the implementation phase on a continuous basis.

Sources:

- JS interaction with the LP and within the project partnership
- Material provided through Project's website and BaseCamp
- Key deliverables and outputs made available on Jems
- Interaction between thematic and Governance projects

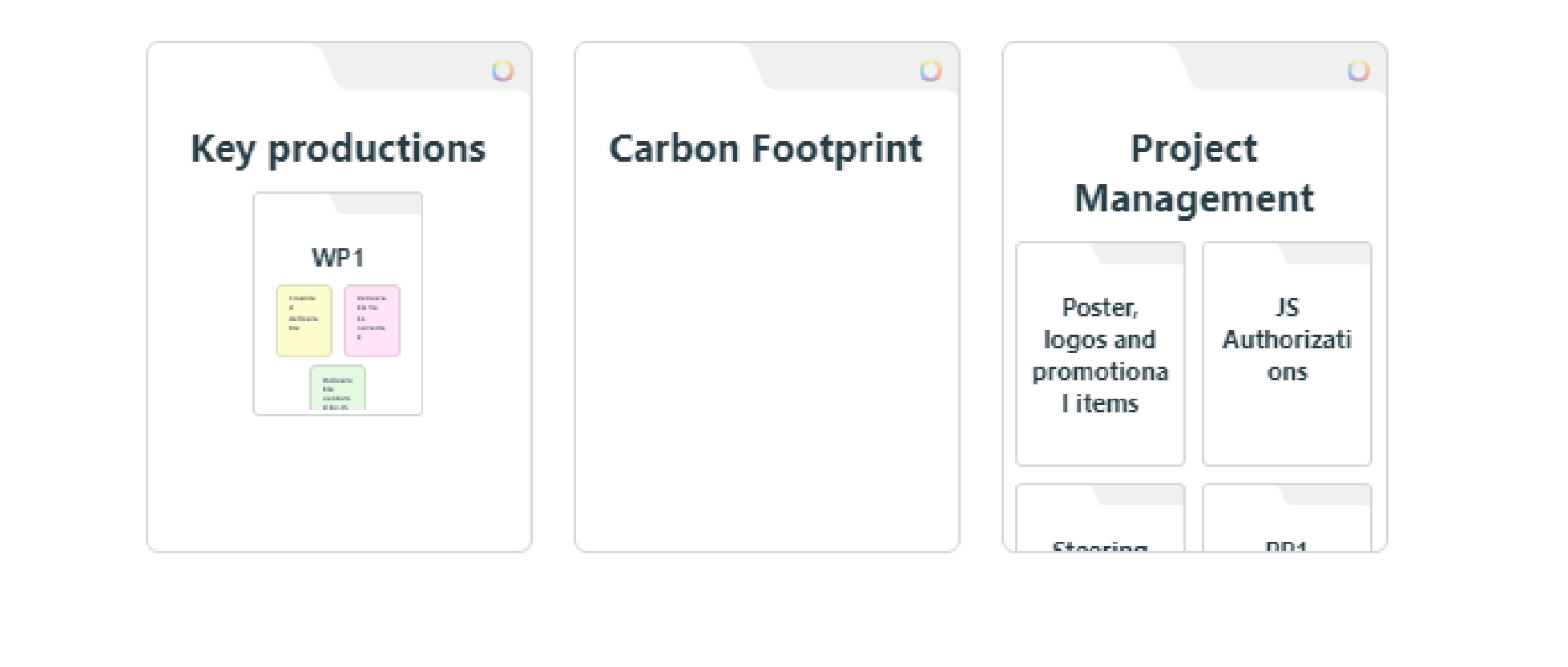
CF: Basecamp manual/  
Basecamp folder  
tutorial



The JS can organize **ad-hoc interviews** with the project in case of presence of risks.

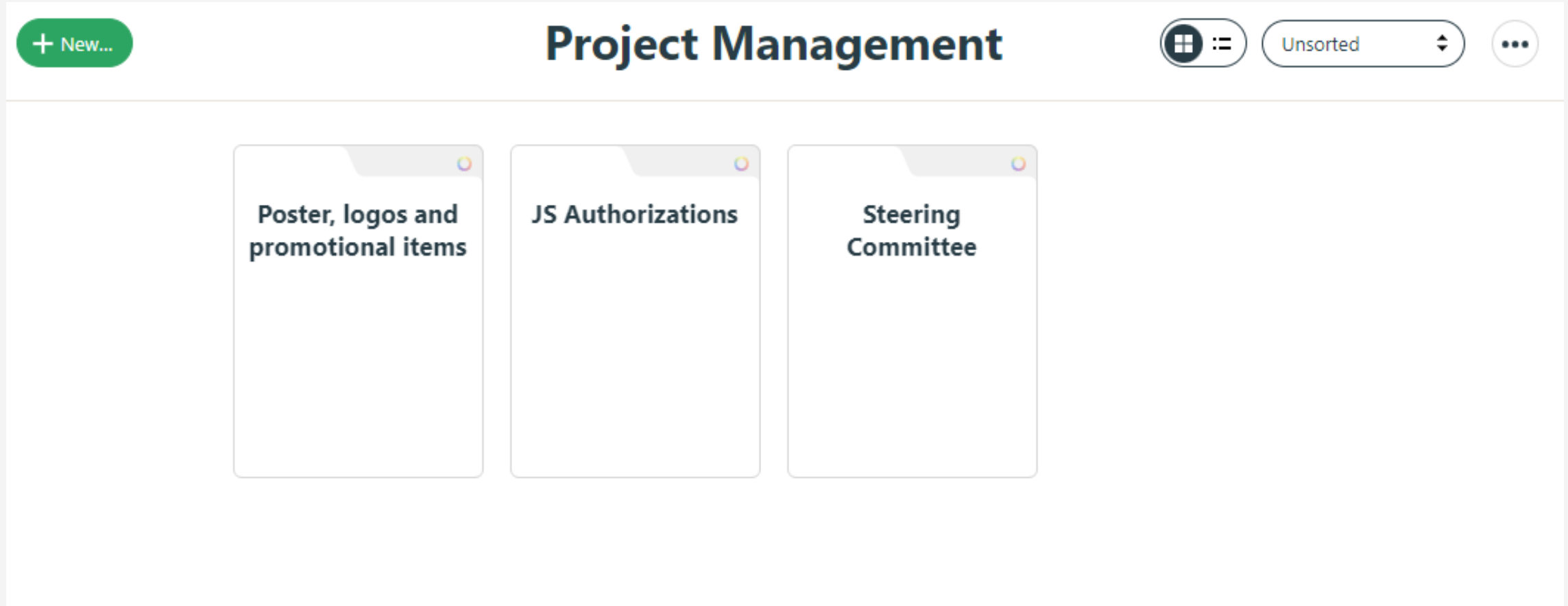
# Project daily monitoring

## Standard folders on Basecamp



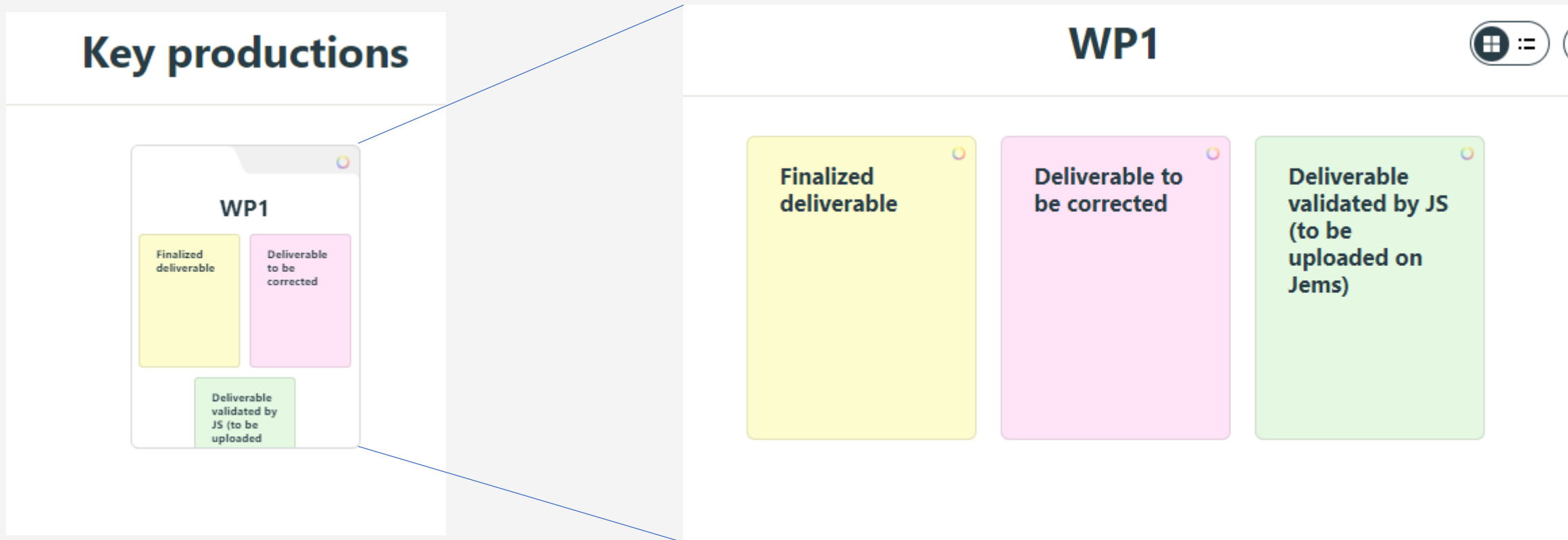
# Project daily monitoring

## Standard folders on Basecamp



# Project daily monitoring

## Standard folders on Basecamp



### ... communication activities

Data on communication activities to be provided once a year by means of an online form to be completed (**link provided by the JS**).

### ... carbon footprint

- All reporting: all PPs provide on basecamp the report generated by the online tool
- Only full reporting: project analysis with evolution of project emissions and follow-up measures



# Q&A

*Please use the Q&A fonctionnality*

**Interreg**  
Euro-MED



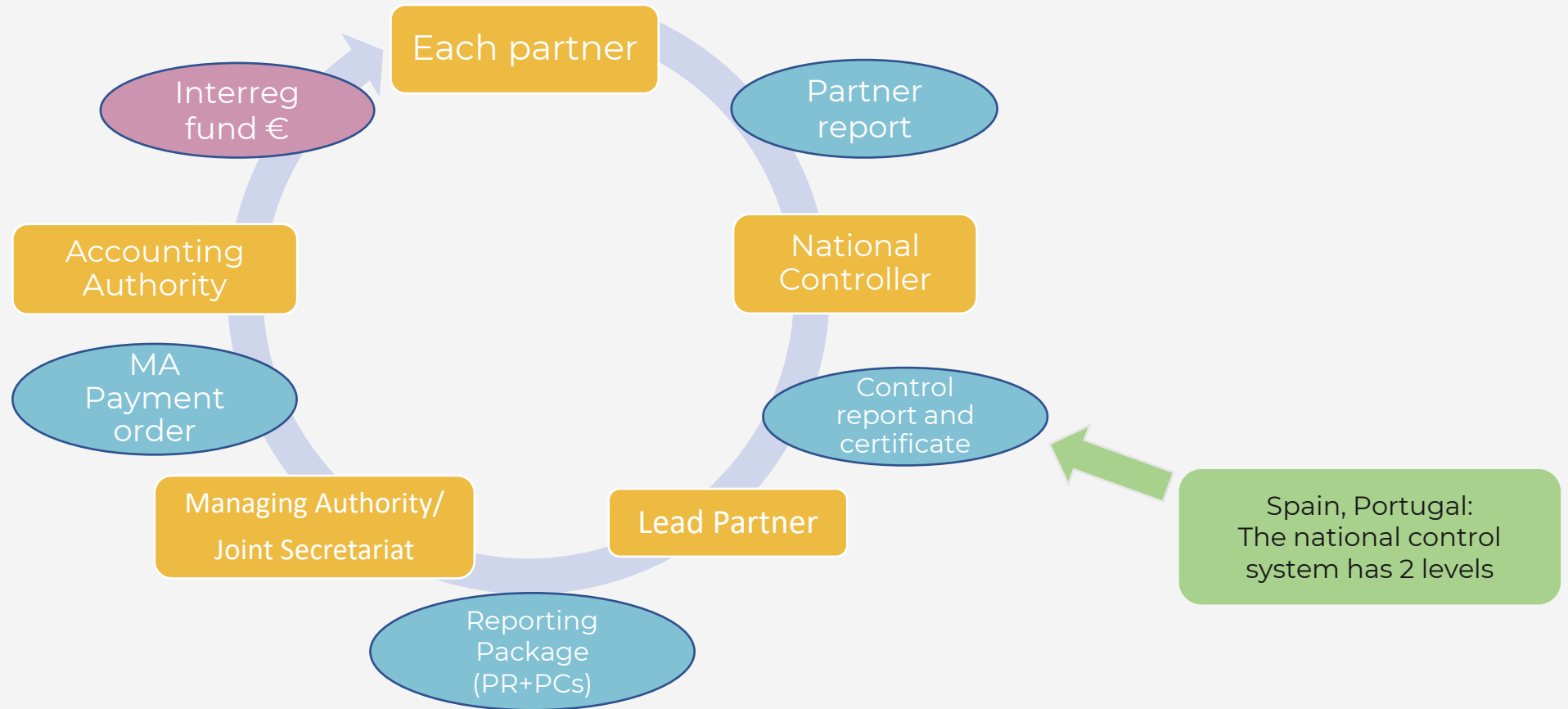
Co-funded by  
the European Union

# Focus on Finance

## Financial flow, General overview and National Control's System

# Project Financial

## Flow overview



# NATIONAL CONTROL SYSTEMS

CENTRALISED SYSTEM	DECENTRALISED SYSTEM
Albania	Cyprus
Bosnia and Herzegovina	France
Brussels-Capital Region*	Italy
Bulgaria	Malta
Croatia	Portugal**
Greece	Spain**
Montenegro	Flandres*
North Macedonia	
Slovenia	

\* Region located outside the Interreg Euro Med Programme Cooperation Area

\*\* In Spain and Portugal (decentralised national system) expenditure certified by controllers must also be validated at national level in order to be included in a project Payment Claim

# National Controller

## NC's Designation process

NC's Key compétences:

- ✓ Independent
- ✓ Qualified
- ✓ Good knowledge of EN/FR

### CENTRALISED SYSTEM

Public Controller

Independent Controller

- The designated controller and any possible reviewer or certificate signatory, creates an account on **Jems**
- The NA notifies the JS of the complete list of controllers and reviewers by email
- The JS activates the Controller profile on Jems
- The National Authority in charge of controllers assigns the controllers' profiles to the relevant project partner on Jems

### DECENTRALISED SYSTEM

Controller proposed by PP and approved by NA

Short List

- PP apply to the NA for NC designation
- NA validated the NC
- NA validates the NC and fills-in the [on-line form](#) on the Programme website
- NC and any possible Reviewer create an account on JEMS
- Upon receipt of the form by the NA, the JS activates the NC profile on Jems

Each controller must be assigned individually to all projects for which he/she has been proposed and designated for by NA/JS

# National controller

## Types of control

The verification of expenditure carried out by the NC can be done through two different types of controls:

- **Administrative verifications (i.e. desk-based verifications)**

most frequent method of implementing controls, the desk-based control or "administrative verification" is implemented by the NC from its headquarters and is based on documents and material provided by the project partners whose expenditure is being controlled

- **On-the-spot verifications (OTS)**

It allows to check the existence and delivery of goods and services as well as the accuracy of the management system put in place in each partner structure and the existence of accounting documents forming the audit trail. It is **mandatory in case of projects involving investments** !



Strongly recommended  
at least once during the  
project lifetime!

A specific section of the  
checklist dedicated to  
OTS visits

# National controller

## Role and duties

NC must:

- check the compliance with the **Programme's and national eligibility rules**
  - verify and **validate** partner's expenditures included in a partner report
  - Detect and report fraud and irregularity
  - complete the checklist(s) and generate the **Control Report and certificate**
- 
- Control Work must be tracked in **Jems**
  - Good knowledge of controlling project expenditure under the **Structural Funds**

### Regulations

> Timeline (including validation from Spain/Portugal for concerned PPs) : LP must submit the RP 3 months after the end of the reporting period

[Joint Electronic Monitoring system](#)

 **Jems** – Login

**Interreg**  Co-funded by the European Union

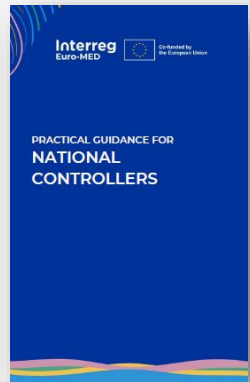
**Euro-MED**

Welcome to the monitoring system of Interreg Euro-MED Programme !

Access granted by the NA/NCAA/JS



Practical Guidances



Information on each National Control System is available in the Programme's website

**Interreg**  
Euro-MED



Co-funded by  
the European Union

# National controller

## What does National Controller check ?

- **Reality** and **Soundness** of declared expenditures
- **Delivery** of the products and services co-financed (as described in the consolidated AF)
- **Eligibility rules** and conditions for support of the project and payment
- **Legality** and **regularity** of the expenditures declared by the beneficiary
- Correctness of the **methodology for reporting** SCOs
- Existence of an **adequate audit trail**
- Compliance with **conditions of support and payments** of the Programme
- Correct **exchange rate** when converting expenditure in currency other than Euro
- Existence of a mechanisms in place to avoid double funding

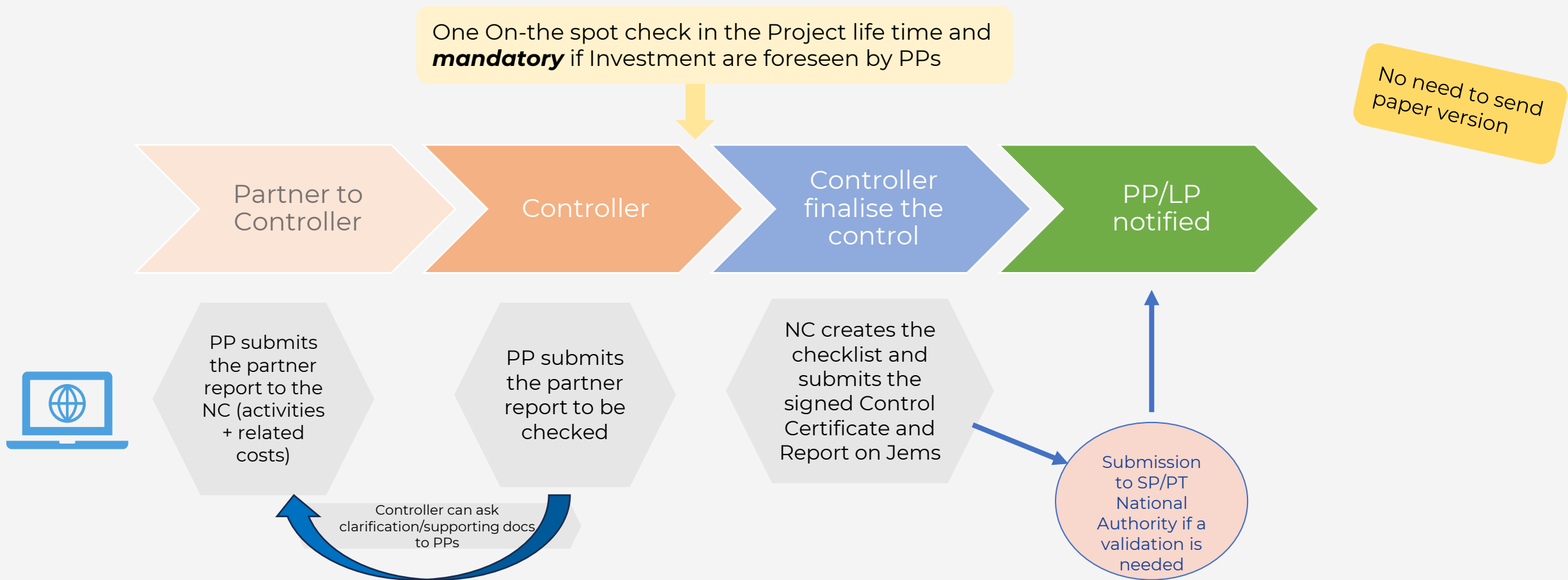
If a Participating State has a **National Sampling Method**, it must be reviewed by the MA and the NC must conform to it !

Be sure to give your NC access to the **most updated information** concerning:

- The implementation of the project (last consolidated AF)
- Programme rules (most recent version of the Manual)



# THE CONTROL PROCESS



Deadlines for project reporting set up in **JEMS > Project Reporting Schedule's section**



# Declaration of expenditures

- CC1 - Staff costs
- CC2 - Office and administrative costs
- CC3 - Travel and accommodation costs
- CC4 - External expertise and services costs
- CC5 - Equipment costs
- CC6 - Infrastructure and works

# Hierarchy Rules Eligibility of Expenditure

National Controllers refer to the task of verifying and certifying that all project expenditure is eligible according to:

## EU rules

- Regulation (EU) n° 2021/1060 (Common Provisions Regulation - CPR)
- Regulation (EU) n° 2021/1058 (ERDF Regulation)
- Regulation (EU) n° 2021/1059 (Interreg Regulation)\*
- Regulation (EU) n° 2021/1529 (regulation IPA III)

## Interreg Euro-MED Programme's eligibility rules

- The Programme rules constitute additional rules on the eligibility of expenditure for the Programme as a whole and are set out in the **Programme Manual**.
- **Practical Guidance for National Controllers** to carry out the **control work** on Jems

## National eligibility Rules

National eligibility rules apply to issues that would not be covered by the above-mentioned EU or Programme eligibility rules and must be checked, prior to the execution of the expenditure, with the relevant National Authority.

## No advance payment !!!

- Reimbursement based on **paid expenditures confirmed as eligible** by the NC
  - *Exception 1: SCO - Preparation cost 'lump sum'*, by the JS, upon signature of the Subsidy Contract, **no action needed by the PP, LP**
  - *Exception 2: SCO - Cost categories 'flat rate'*, automatically calculated, **not subject to any control**

### Payment

- made directly to each PP bank account (one bank account per partner!)
- 80 days after submission of the **complete Reporting Package and Payment claim** to the JS.

# Eligibility of Expenditures

## Forms of reimbursement

### > Real Costs

- The project partners **commit** and pay the **expenditures**. They **justify expenditure** by means of **invoices** or any other equivalent accounting document. They ensure that expenditure is referenced in an accounting system, and is based on the performance of works, services or supplies

### > Simplified Cost Options

- **Lump sum for preparation costs** Total amount **37.000 €**  
This lump sum is fixed and compulsory for all projects and is paid once the Subsidy Contract will be signed.
- **Flat rate for office and administration**  
15% of eligible staff costs, mandatory for all partners.
- **Flat rate for travel and accommodation**  
The flat rate for the calculation of travel expenditure varies according to the country in which the project partner is based
  - 15% Partner from EU Member State
  - 22% Partner from IPA State

# Declaration of expenditure

## Eligibility period

### Jems Contracting section:

- project starting date
- eligibility of expenditures starting date

Eligibility period for implementation costs starts from the date of the approval of the project by the Programme:

Call 1 (Governance Projects) : **27.09.2022**

Call 3 (Governance Projects) : **19.12.2022**

Call 2(Thematic Projects) : **21.11.2023**

Expenditure, whether related to the implementation of the project **or to closure activities**, must be **incurred** and **paid** by the **end date** of the project End date

**Thematic Projects** (Test Projects, 33 month) : **31.03.2026**

**Thematic Projects** (Study and Transfer Projects, 27 months): **30.09.2026**

**Governance Projects**: **30.09.2029**

**Any expenditure paid after project end date, whatever the nature of the activity concerned, is ineligible!**

# DECLARATION OF EXPENDITURES

## (CC1) STAFF COST

**Eligible costs** : limited to **the payment of gross salaries** fixed in an employment document and **other costs directly linked to salary payments** of the staff employed by the beneficiary for implementing the project

**Reference:**  
Art. 39 Reg 1059/2021  
Art. 55 (2) Reg 1060/2021  
Programme Manual

**REAL COST**



No **separate working time registration system** (e.g. timesheets).

### **ONE METHOD: fixed monthly percentage**

for each staff member = *monthly working time spent on the project expressed in percentage*

- Fixed percentage to be determined in advance
- **'Staff Task Assignment Template'** (STAT) : MANDATORY template, to be completed and **uploaded in Jems**
- New STATs **only necessary in case of change** of the %
- The applied percentage should AT LEAST cover ONE full reporting period

# DECLARATION OF EXPENDITURES

## (CC2) OFFICE AND ADMINISTRATION

**Eligible cost** : operating and administrative indirect expenses of the project partner that are necessary for the implementation of the project ( Adobe licence ex)

**Reference:**

Art. 40 Reg. 1059/2021  
Art. 54 (b) Reg 1060/2021  
Programme Manual

- Mandatory for all project partners and fixed at 15% of staff cost
- **Simplified Cost Option** foreseen by Art. 54 b) CPR (EU) 1060/2021
- Costs are **automatically calculated by Jems** on the basis of eligible staff costs
- **The controller does not need to check if expenditures are incurred and paid**

The controller verifies that **no expenditure covered by this category is declared as REAL COST!**

**If among the direct staff costs all or part is deemed ineligible, the determined amount of administrative and office costs will automatically be recalculated and reduced accordingly!**



# DECLARATION OF EXPENDITURES

## (CC3) TRAVEL AND ACCOMODATION

**Eligible costs** Expenses of the project partner institution staff for missions essential to the project implementation

The eligible expenditure under this cost category are (exhaustive list):

- Travel costs (e.g. tickets, travel and car insurance, car mileage, toll and parking fees)
- Costs of meals
- Accommodation costs
- Visa costs
- Per diem (daily allowances)
- Travel and accommodation costs for **external experts** must be claimed under the cc external expertise and services !

### Point of attention

- ✓ Outside of the Programme cooperation area but in an EU State, JS must be informed
- ✓ Outside of the Programme cooperation area AND EU, must be indicated in the approved Application Form and expressly accepted by the JS

**Any item of expenditure above listed already covered by a daily allowance should not be claimed or reimbursed in addition to the daily allowance**

# DECLARATION OF EXPENDITURES (CC3) TRAVEL AND ACCOMODATION

## Flat rate

sco

- No audit trail needed!
- Automatically calculated and reimbursed
- Huge reduction of the control effort and speed up of verifications at all levels
- Time better used by PPs and LP to focus on the project activities, and an accurate reporting
- **If among the direct staff costs all or part is deemed ineligible, the determined amount of administrative and office costs will automatically be recalculated and reduced accordingly!**

EC requirement: Each PP must document that at least 1 trip per Project has been held

**Travel outside the cooperation area and EU, express approval of the JS is needed!**

## Real costs

- **Complete audit trail** needed, as for 2014-2020 period !
- National threshold to be respected
- Cost-effectiveness + link to the project
- Jems entering: **1 expenditure item: 1 person's expenditures/1 mission**
- **Travel outside the cooperation area and EU, express approval of the JS is needed and documented!**

**Simplified Cost  
Option Interreg  
Regulation art. 41  
(5)**

# DECLARATION OF EXPENDITURES

## (CC4) EXTERNAL EXPERTISE AND SERVICE COSTS

**Eligible costs:** Expertise and Services provided by a public or private entity, or by a natural person not declared as staff of the partner organization

- Cost related to the **National Control**
- Travel and accommodation (*costs for external experts, speakers, chairpersons of meetings and service providers*)
- The costs of external expertise and services shall be paid on the basis of contracts or written agreements of equivalent value and must be uploaded in Jems > external contract
- Costs related to installation, maintenance of your pilot should be linked to the investment and the statement of capacity template must be signed by partners

Full compliance with:

- EU, Programme and national procurement rules
- The principles of transparency, non-discrimination and equal treatment

**Reference :**  
Art 42 Reg 1059/2021  
Programme Manual

### Point of attention!

for expertise and external services of activities **outside the cooperation area** and **outside EU**

**> the express approval from JS is needed !**

# DECLARATION OF EXPENDITURES

## (CC5) EQUIPMENT

**Eligible costs:** Equipment **purchased, rented or leased** by the beneficiary that is not already covered by the cost category "office and administrative costs" and **necessary for the delivery of project activities and used for investment**

- PPs should foresee the costs on a **pro-rata basis** or according to a **depreciation plan**
  - Any equipment to be used for project management must be reasonably **purchased at the beginning of the project**
  - **in line with the staff effort** planned and project activities
- > Include fixed investment in equipment or equipment as part of an infrastructure investment, in this case:
- exclusively use for the project,
  - eligible up to the 100% of the acquisition price
  - indicated in the AF section Investment and budget

**Reference :**  
Art 43 Reg 1059/2021  
Programme Manual

### Point of attention!

Equipment located and operated outside the Programme Cooperation Area and the EU

> **the express approval of the JS is needed**

# ELEGIBILITY OF EXPENDITURE

## (CC6) INFRASTRUCTURE AND WORK

**Eligible costs** in this category are the costs of infrastructure and work necessary for the delivery of project objective in the framework of a pilot activity.

- **Cost of infrastructure and work only eligible as a part of an investment and approved in the latest version of the AF**
- Costs of equipment as part of an infrastructure investment are eligible under CC5
- Costs of services and external experts are eligible under CC4 if it is not part of the construction contract
- **The cost can be 100 % eligible**

**Reference :**  
Art 44 Reg 1059/2021  
Programme Manual

**Point of attention !**  
Infrastructure located and operated outside the cooperation area are **NOT ELEGIBLE !**

# FOCUS on INVESTMENT

## THEMATIC > ONLY FOR TEST PROJECTS

All infrastructure, technical and IT equipment development, materials and related services for the deployment of the **PILOT ACTION**, which are necessary for the delivery of project objective, **are considered as investment**

- **Eligible costs categories** regarding investments: **CC4, CC5, CC6**
- Investment is eligible **only, if it is in the approved in the consolidated AF**
- Cost of fixed investment in equipment and investment in infrastructure considered as Investment
- Investment refer to the output of the project which **remain in use after the completion of the project**
- Durability requirements

**Programme rule:**

On the spot verification by your National Controller is **mandatory!**

# FOCUS on external contracts

## Outsourcing contracts

must be in compliance with the Programme principles and National public procurement rules to guarantee the eligibility of the expenses incurred.

**No threshold** in 2021-2027 Programming Period

For each external contract, a corresponding external contract must be created by PP in Jems



For each new contract, an **External contract checklist** must be completed by the NC

Contractor data

linked to the expenditure item

External expertise and services costs should not exceed 50% of the partner total eligible budget



# Sum-up !

## Express Approval from the JS

Specific Cost Category' activities	DOCUMENTS MUST BE STORED on BASECAMP
Travel and accommodation costs (CC3)	Any activity taking place outside the Programme cooperation area and outside the EU, is <u>only eligible</u> if foreseen in the AF or expressly accepted by the JS.
External expertise and service costs (CC4)	Any <b>expertise and service</b> concerning activities located outside the Programme cooperation area and outside the EU are <b>eligible only if they are expressly accepted by the JS</b>
Equipment costs (CC5)	Any <b>equipment</b> located and operating outside the Programme cooperation area can be deemed eligible <b><u>only if expressly accepted by the JS considering the related activity and the impact on the Interreg Euro-MED area</u></b>
Investment	Each <b>investment</b> is expressly validated by the JS and must be included in the consolidated application form
Project logos/Goodies /promotional items	<b>Goodies and Promotional items</b> or logos aiming to become a label or brand can be developed in very specific and exceptional cases and shall be expressly accepted by the JS

The proof of the validation **MUST** be kept by the LP and PPs as part of the project audit trail

**(Template under development)**



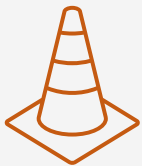
# New elements related to 2021-27 Programme

## Value Added Tax (VAT) Eligibility

According to [Article 64 of Regulation \(EU\) No 2021/1060 \(CPR\)](#) Value Added Tax (VAT) is non eligible, except:

- for operations the total cost of which is below **EUR 5 000 000** (including VAT)
- for operations the total cost of which is at least **EUR 5 000 000** (including VAT) where it is non-recoverable under national VAT legislation

In the framework of Interreg Euro-MED, VAT is always eligible as part of project expenditure for all projects with a total cost of less than EUR 5 000 000 (VAT included), **except for:**



**Project Partner** with an aid granted under **GBER Art 20** cannot, **under any circumstances**, report value added tax (VAT) if it is refundable under their applicable national tax law

## Programme level (Article 105 of Regulation (EU) No 1060/2021):

- *The Commission shall **decommit any amount** which has **not been used** for pre-financing [...] or for which a payment application has not been submitted [...] by 31 December of the third calendar year following the year of the budget commitments*

## Project level (Article 2.9 of the Subsidy Contract):

- If the project **financial absorption is not on track** with the defined schedule or a partner **fails to respect the contractual arrangements** corrective measures may be put in place.

**JS may propose to the Monitoring Committee to reduce the amount granted!**

*Based on table D.3 section in the AF*

# Irregularities

An “irregularity” is an ineligible amount (certified by the controller, verified by the MA and)  
**detected after having been declared to the EC by the Accounting Authority**



As a result of any *level of controls*  
Cases stated in art 12.1 of the *Subsidy Contract*



**Unduly paid amount** > notified to the Programme by email via a dedicated template and is corrected in Jems by the JS through a specific workflow

- In case of ongoing project, withdraw of the irregular amount from a pending payment (**compensation**)
- in case of closed projects, via a formal **Recovery procedure**



As far as an irregularity is related to **staff cost category**, the corresponding **flat rate(s) (CC2 and CC3) is/are automatically corrected** by the system

Programme Manual  
Art. 8 Subsidy Contract  
Art. 7 Partnership Agreement

# Q&A

*Please use the Q&A fonctionnality*

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