September 2014

Guidance for filling in the Periodic report on Expenditure

Dear Lead Beneficiary,

Please use this guidance to prepare your September 2014 report. Reference documents are provided on our webpage, under section "Implementation and Reporting" in the Project Life Cycle. Please read our Manual for 1st Level Control and see the templates provided as appendices.

Each beneficiary's report consists of (at least) four Appendices, to be aggregated at project level:

- 1st Level Control Checklist, appendix 6 cumulative on project level (appendix 5/5a, beneficiary level)
- Report on Expenditure, appendix 8 cumulative on project level (appendix 7, beneficiary level)
- Overview of Verifications On-The-Spot, appendix 8a,
- Period-specific on project level (appendix 7a, beneficiary level).
- Activity Report, appendix 10 period specific on project level (appendix 10a, beneficiary level).

On project level, the Lead Beneficiary also needs to provide:
- Overview of controlled realised expenditure (appendix 9) in two versions – one cumulative and one period-specific (see two tabs in the excel export of appendix 9).

FOR ALL BENEFICIARIES

Please note that all beneficiaries, **except** beneficiaries from Sweden, are required to fill out appendix **5a**, referring where appropriate to Annex I – EC Checklist for Public Procurement.

Swedish beneficiaries are required to fill in appendix **5**, referring where appropriate to Annex I – EC Checklist for Public Procurement.

Please note that the Secretariat may ask you for copies of these documents at any time.

Each beneficiary sends back to the lead beneficiary four completed, signed and 1st level controller approved Appendices. The Lead Beneficiary then aggregates the individual reports into the finance and activity report in the online system. **The deadline for the report is 17 November 2014.**

Each of the submitted Appendices has to be a signed original. The appendices composing the finance report (app. 5, 5a, 6, 7, 7a, 8, 8a and the two versions of 9) need to be co-signed by the respective 1st Level Controllers.

We strongly recommend you to make sure that you provide only completed and clarified information for the 1st level control process, and in good time. Wherever there is even the slightest doubt about the eligibility, keep the cost item from the claim until satisfactorily clarified.

The above data relates to the approved application, the resulting contract and the latest approved budget. Any change needs to be coordinated and applied through the Lead beneficiary and a change request submitted via our online monitoring system. Please contact the Secretariat for further details.
Should this be your last reporting round, please check our latest information on final reporting, as available from our homepage in the Project Life Cycle section.

IMPORTANT INFORMATION:

OBS: Please remember to supply complete reports and full information as to the extent of on-the-spot verification, carried out by the individual 1st Level Controller (Appendices 7a / 8a). Those beneficiaries not included in this statistical information will not be reimbursed. Please also ensure every necessary detail is readable. Please note that a date of on-the-spot verification must be entered in the online system, or you will not be able to lock appendix 8a and submit the report.

OBS: Following lessons learned from the 3rd level control in the UK, we have had to start monitoring overspendings on beneficiary level, rather than project level. This may necessitate that you go through a budget change procedure to avoid deductions in your project payment.

OBS: Please also note that only real costs – i.e. no use of flat rates or standard rates – can be accepted when reporting overheads / general costs. Please refer to the instruction note on overhead costs sent out in October 2011 to all beneficiaries and also available on our website.

OBS: Due to a number of incidents with formal requirements in communications related to projects in recent months, projects are reminded to make sure they follow the European Commission regulations on this matter as well as the North Sea Region Programme specific regulations. The relevant regulation (EC 1828/2006), the NSR Programme Fact Sheet on Publicity (No 14) and all other relevant documents needed can be found and downloaded from the Programme website under Key Documents in the left hand column of the first page of the website. Projects should be aware that the Programme cannot validate any expenditure on publicity materials and related if the regulations are not adhered to.

OBS: please make sure that all First Level Control checklists (appendix 5/5a and 6) Remember to verify the correctness of the hourly rate calculation. Lack of this verification means that the staff costs for the beneficiary will be deducted until the verification has been made. Please refer to the instruction note issued by the Secretariat on 18 October 2012.

Practical Advice for filling out appendix 7/8

Table 3: Report accumulated expenditure against your latest approved budget. Watch for consistency throughout, please.

Table 3.1: This is the split of budget line 8 of the above table 3, broken down by beneficiary. Please report accumulated expenditure against your latest approved budget.

Table 4: The total funding would consist of ERDF (once actually received) and own funding. Please distinguish correctly between public and private match-funding. In case of costs incurred outside the eligible area, please enter in this section as well (columns 13a, 13b and 13c).

Section 5: For any reply being ‘Yes’, a memorandum is required. This memorandum is to clarify potential consequences for project delivery.

Section 6: For implications of currencies other than EURO, please see our Fact Sheet 1 ‘Exchange rates’.

Section 7: Apart from the standard enclosures as mentioned before, the Lead beneficiary needs to attach any beneficiary statement and 1st Level Controller Checklist that was qualified. It is possible to add further clarification.

Section 8, bank details: Please fill in all the lines. In case there is no applicable detail in use, please state so explicitly. Please make sure to check all the digits: any flaw may lead to significant delay and charges which will be imposed on the project partnership.

Section 9: The signee must be legally entitled to represent the reporting organisation. If the signee is not one of the persons listed in the application, please specify name, title and function.

Section 10: Please have this completed in all the individual boxes and signed by the very person that is designated as (Lead) 1st Level Controller.

Date stamp: A date stamp is produced on the appendix 8 and 9 exported from the online system, also to confirm data consistency. This stamp only appears once you have "locked" the report, in section "finalize". Please upload the requested documents from the view version of the report before submitting to JTS. Please note that using the "edit" function on your report after you have locked it will produce a new time stamp.

Reflections from the Project Development and Communications Unit:
There are currently a number of projects coming to a close in the Programme; either in the process of preparing or writing their final reports. All NSR projects have to undergo a formal closing procedure before the final payment is made. Each project will have to submit a final report on activities and finances to the Programme Secretariat within three months after the approved project end date. The final report replaces the last periodical report and is submitted through the NSR online system.

Please note that there is now additional guidance available for the projects starting their final reports. It is important information that should be considered at the onset of the final report process. This additional guidance can be found here:
http://www.northsearegion.eu/files/user/File/IVB%20Document%20Library/Manual_First_Level_Control/Final_Reports_IVB_Guidance_Note_Final_Aug_2013.pdf