



Periodic reporting on expenditure

A short introduction to your claiming Lead Beneficiary Seminar II, Lübeck

Christian Zieske, February 2009

Background

1080 / 2006 European Regional Development Fund

6(2) Territorial Cooperation 7(1) Eligibility of expenditure 13 Rules on eligibility of expenditure
15 Functions of managing authority 16 Control system 17 Financial management
20 Responsibilities of lead/beneficiaries 21 Conditions governing the location of operations

1083 / 2006 General Provisions incl. 85 / 2009 amendments*

15(1) Additionality 55 Revenue generating projects 56 Eligibility of expenditure*
57 Durability of operations 60 Functions: managing authority 66 Arrangements: monitoring
69 Information and publicity 72 Responsibilities of the Commission
80 Wholeness of payment to beneficiaries 81 Use of euro 90 Availability of documents
93 Automatic decommitment 102 Repayment *esp. In kind, depreciation, overheads

1828 / 2006 Rules for Implementation

8 Information and publicity measures for the public 9 Technical characteristics of information
and publicity measures 13 Managing authority 14 Accounting records 15 Audit trail
16 Audit of operations 19 Availability of documents 27 Definitions (Irregularities) 28 Initial
reporting – derogations 29 Urgent cases 30 Reporting of follow up – Non-recovery
47ff Eligibility 51 In-kind 52 Overheads 53 Depreciation



Entries as requested

Please observe checks

- Correct
- Complete
- and in Beauty
- Controlled by FLC

The form is titled 'Report on expenditure for ERDF-payments' and includes sections for beneficiary information, project details, and a detailed table of expenditure. The table is titled 'Overview of controlled reallocated expenditure for the whole partnership' and has columns for beneficiary number, name, and various expenditure categories. A large question mark is overlaid on the table, and several arrows point to different parts of the form, indicating areas that need to be checked.

No. of beneficiary	1	1a	2	3	4	5	Total
Name of organisations	Lead beneficiary	If name of subpartner	Name of beneficiary	Name of partner			
Country							
Expenditure in Euro							
1. External experts and consultants							
2. Temporary staff							
3. Permanent staff							
4. Travel and accommodation							
5. Meetings, conferences, seminars							
6. General costs							
Of which flat overhead based:							
7. Promotion and publications							
8. Material investments							
Of which land purchase:							
9. Control Costs							
10. Other							
11. Irrecoverable VAT							
12. (-) Revenue							
13. Total eligible expenditure							
Of which paid * outside EU:							
* inside EU outside eligible area:							
14. Ineligible expenditure							
15. Total expenditure (13+14)							
Spending target of this period:							



Reporting back

Consolidated data

- One per beneficiary +
- One for the project
- Please inform us of any obstacles

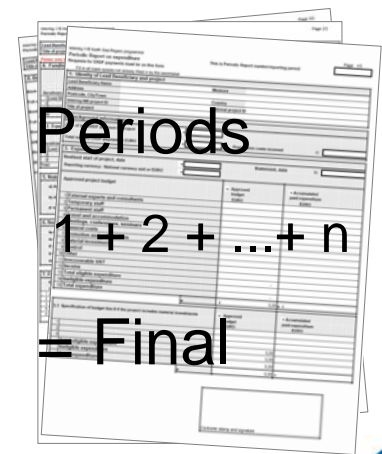
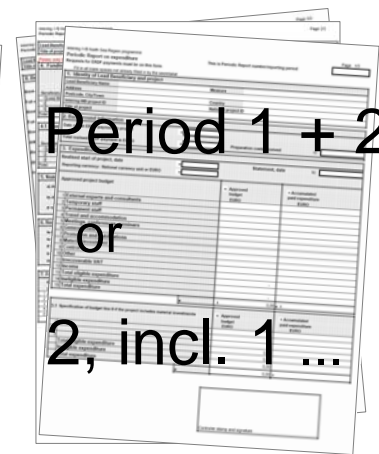
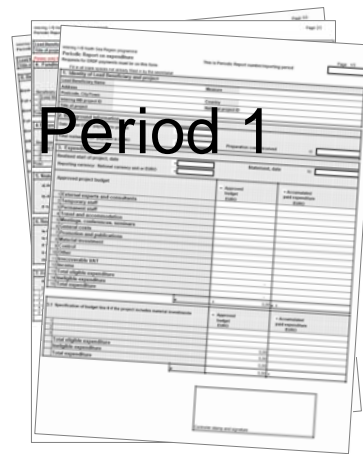
The form is a detailed reporting document for beneficiaries. It includes the following sections:

- 1. Identity of local beneficiary and project:** Fields for Local Beneficiary Name, Address, Measure, Postcode, City/Town, Country, Interreg IVB project ID, and National project ID.
- 2. Background information:** Fields for Date of last ERDF payment to project and Total received ERDF payment in EUR.
- 3. Expenditure:** A table with columns for 'Approved budget (EUR)', 'Accumulated paid expenditure (EUR)', and 'Statement date'. It lists various expenditure categories such as external experts, temporary staff, permanent staff, travel, meetings, promotion, material investment, and other costs.
- 3.1. Specification of budget line 8 if the project includes material investments:** A sub-table for material investments with similar columns to section 3.
- Signature box:** A large empty box at the bottom for the beneficiary to provide their name and signature.

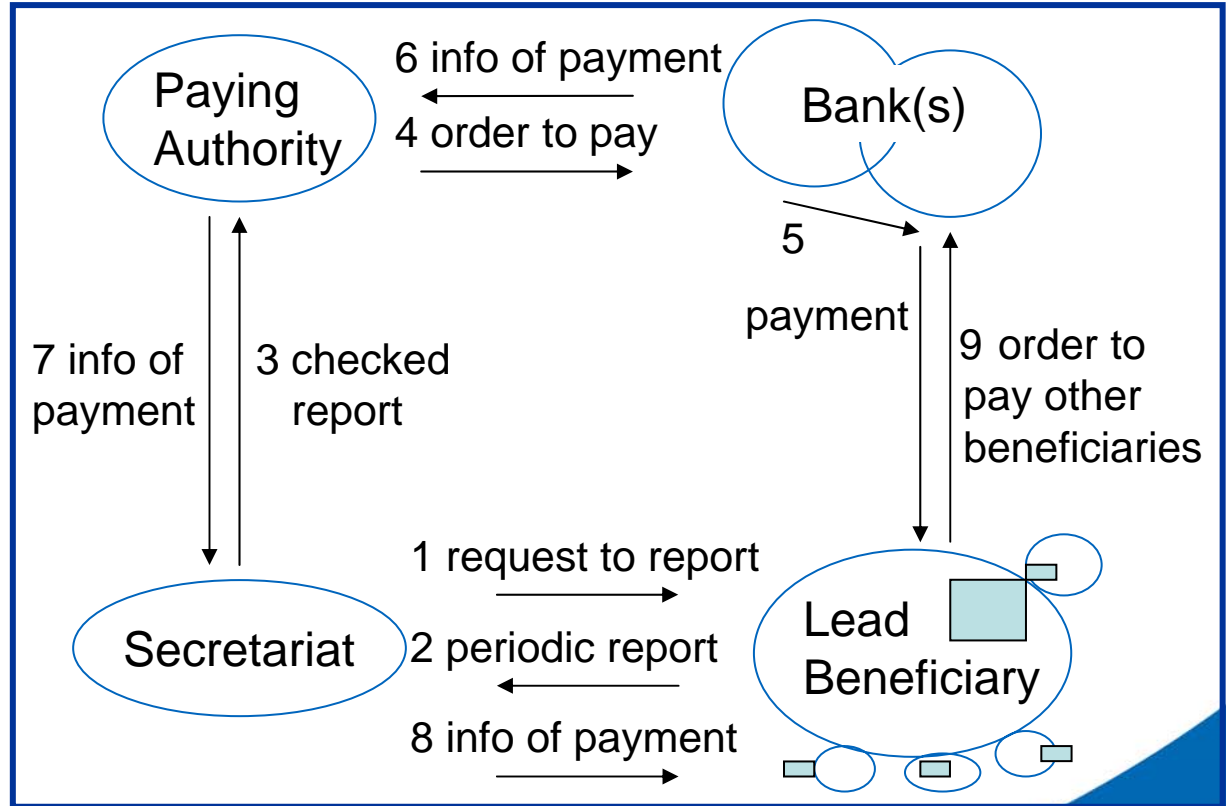
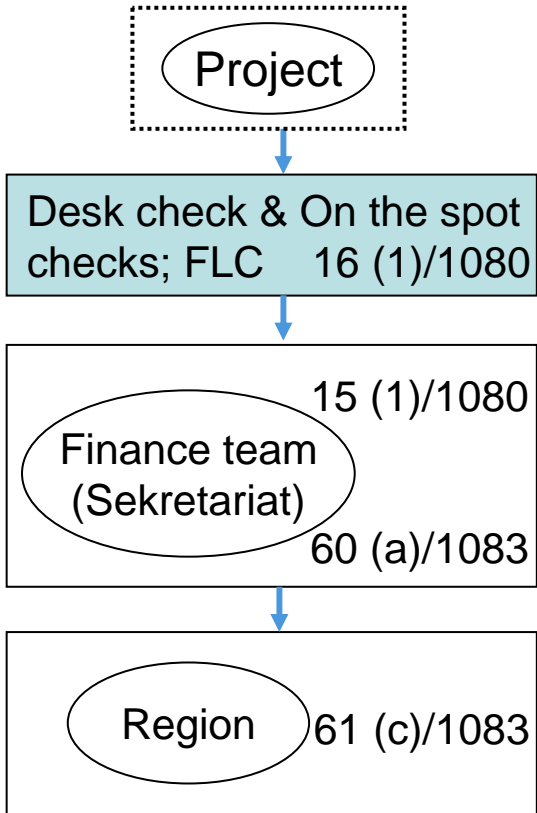
Your project's expenditure

Checked matching figures

- consolidated
- controlled
- accumulated



The payment procedure





Claiming Preparation costs

Content requirements

- Check our Fact Sheet 15 please!
- Directly related to the very project development
- Maximum one event, examples in Fact Sheet 15
- Recommended to be claimed preferably together with your 1st Periodic Report



Claiming Preparation costs

Formal requirements

- Our report form, detailed listing, control
- Between date of Secretariat's receipt of your application and 12 months before that
- Maximum of either 2% of the total eligible budget or €20.000 co-funding, whichever is lower!

Ready for a little break?

After that: Handout on reporting periods 1 and 2

- Example, fiction
- Overview as basis
- Appendix 9 as source
- Control on each level

No. of beneficiary	1	1a	2	2a	3	4	5	Appendix 9
Name of organisations	Lead beneficiary	If, name of subpartner	name of beneficiary	If, name of subpartner	Total
Country								
If from outside the eligible area: country responsible								
Expenditure in Euro								
1. External experts and consultants								
2. Temporary staff								
3. Permanent staff								
4. Travel and accommodation								
5. Meetings, conferences, seminars								
6. General costs								
Of which flat overhead based:								
7. Promotion and publications								
8. Material investments								
Of which land purchase:								
9. Control Costs								
10. Other								
11. Irrecoverable VAT*								
12. (-) Revenue								
13. Total eligible expenditure								
Of which paid * outside EU:								
* inside EU outside eligible area:								
14. Ineligible expenditure								
15. Total expenditure (13+14)								
Spending target of this period:								



Ready for a little mock-up?

Handout on periods 1 and 2

- What you arrive at
- What First level controls
- To be sent, printed, signed co-signed and sent again
- **Delivery Of Innovation Through Transnational implementation**

Interreg IVB North Sea Region programme **DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM** Page 1/3
 Periodic Report on expenditure This is Periodic Report number/reporting period 1/Sep. 2008
 Requests for ERDF-payments must be on this form
 Fill in all blank spaces not already filled in by the contractor

1. Identify of Lead Beneficiary and project

Lead Beneficiary Name	Sample Lead Beneficiary	Measure	S,n
Address	Jernbanegade 22		
Postcode, City/Town	8800 Viborg	Country	Denmark
Interreg IVB project ID	2nd-8-08	National project ID	RR 08 / 15
Title of project	doltranspile		

2. Background information

Date of last ERDF-payment to project:

Total realised ERDF-payment in EURO: Preparation costs received:

3. Expenditure

Start of project, date: March 2008 Statement, date: 30.09.2008
 Reporting currency: National currency unit of EURO: EURO

Approved project budget	Approved budget EURO	Accumulated paid expenditure EURO
1 External experts and consultants	1.000.000	11.000
2 Temporary staff	13.000	15.000
3 Permanent staff	84.000	225.241
4 Travel and accommodation	295.000	18.600
5 Meetings, conferences, seminars	240.000	24.597
6 General costs	125.000	12.500
7 Promotion and publications	285.000	120.000
8 Material investment	1.450.000	18.000
9 Control	170.000	39.512
10 Other	15.000	5.000
11 Irrecoverable VAT	37.813	1.200
12 Income	0	0
13 Total eligible expenditure	4.404.813	490.550
14 Ineligible expenditure	0	0
15 Total expenditure	4.404.813	490.550

3.1 Specification of budget line 8 if the project includes material investments

	Approved budget EURO	Accumulated paid expenditure EURO
1 Lead Beneficiary	650.000	12.500
2 Beneficiary 1	400.000	5.500
3 Beneficiary 2	400.000	0
Total eligible expenditure	1.450.000	18.000
Ineligible expenditure	0	0
Total expenditure	1.450.000	18.000

DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM

Controller stamp and signature

Period 1 – sections 1, 2, 3

Interreg IVB North Sea Region programme **DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM** Page 1/3

Periodic Report on expenditure This is Periodic Report number/reporting period 1 / March 2009

Requests for ERDF-payments must be on this form

Fill in all blank spaces not already filled in by the secretariat

1. Identity of Lead Beneficiary and project			
Lead Beneficiary Name	Sample Lead Beneficiary	Measure	5.n
Address	Jernbanegade 22		
Postcode, City/Town	8800 Viborg	Country	Denmark
Interreg IVB project ID	3n-4-8-8n	National project ID	IR 08 / 15
Title of project	doitransimple		

2. Background information			
Date of last ERDF-payment to project	a)	-	
Total realised ERDF-payment in EURO	b)	0	Preparation costs received
	c)	0	

3. Expenditure			
Start of project, date	a)	01 Sept 2008	Statement, date
Reporting currency: National currency unit or EURO	c)	EURO	b) 31. March 2009
Approved project budget	e)	Approved budget	f) Accumulated paid expenditure



Period 1 – tables 3 and 3.1

1	External experts and consultants	1.000.000	11.000
2	Temporary staff	13.000	15.000
3	Permanent staff	824.000	225.241
4	Travel and accommodation	250.000	18.500
5	Meetings, conferences, seminars	240.000	24.597
6	General costs	125.000	12.500
7	Promotion and publications	280.000	120.000
8	Material investment	1.450.000	18.000
9	Control	170.000	39.512
10	Other	15.000	5.000
11	Irrecoverable VAT	37.613	1.200
12	Income	0	0
13	Total eligible expenditure	4.404.613	490.550
14	Ineligible expenditure	0	0
15	Total expenditure ^{g)}	4.404.613	490.550

3.1 Specification of budget line 8 if the project includes material investments		e) Approved budget EURO	f) Accumulated paid expenditure EURO
1	Lead Beneficiary	650.000	12.500
2	Beneficiary 2	400.000	5.500
3	Beneficiary 3	400.000	0
	Total eligible expenditure	1.450.000	18.000
	Ineligible expenditure	0	0
	Total expenditure ^{g)}	1.450.000	18.000

Period 1 – tables 4 and 4.1

Interreg IVB North Sea Region programme **DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM** Page 2/3
 Periodic Report on expenditure

Lead Beneficiary Name	Sample Lead Beneficiary
Title of project	doitransimple

4. Funding

Beneficiary and Country	a) ERDF Funding	b) Funding at date of statement (3b above)									Total EURO	Target 6.2 EURO
	EURO	ERDF EURO	Public EURO	Private* EURO	20%* EURO	10%* Euro	Flat Overhead EURO	Income* EURO	Ineligible EURO			
1 Lead Beneficiary	1.100.807	0	220.112		0	0	1.500	0	0	220.112	240.000	
2 Beneficiary 2	275.500	0		210.000	0	0	0	0	0	210.000	160.000	
3 Beneficiary 3	826.000	0	60.438		0	0	100	0	0	60.438	92.000	
Total	2.202.307	0	280.550	210.000	0	0	1.600	0	0	490.550	492.000	

** condition to approval!*

4.1 Funding (Preparation Costs)

Beneficiary and Country	a) TOTAL PREPARATION COSTS	b) ERDF	c) OWN CONTRIBUTION
1 Lead Beneficiary	0		
2 Beneficiary 2	0		
3 Beneficiary 3	0		
Total	0		

Period 1 – sections 5, 6, 7

5. Status on plans for the project	
a) Are there delays from the approved timetable for the project?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
b) Are there other important deviations from the approved plans for the project?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If Yes, a memorandum must be sent to the secretariat for assesment. Must be listed as enclosure at point 7.	
6. Request for payment of ERDF-grant	
Is this the Final Report?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Is this an interim report?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
If Yes, is this a request for payment of the ERDF grant?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
It is preferred to receive the payment in	NCU <input type="checkbox"/> EURO <input checked="" type="checkbox"/>
Please note, that a request for payment of the ERDF grant requires an audited statement signed by the auditor of the project.	
7. Financial enclosures	
Remember to attach Activity Report	
List of all enclosures with this report	Number of pages
1 Activity report	6
2 Clarification on delay and underspending	1
3 DVD (TV coverage of kick-off conference)	
4	
5	
DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM DRAFT FORM	



Budget Changes

A budget is only an ex-ante costed workplan!

Fact Sheet 12 describes procedure and requirements

- Please provide a table per beneficiary, showing 'approved', 'to be approved' and 'to be changed'
- Each change has a reasoning, above 10% needs one
- Thresholds like max. 50% in total staff costs sustain
- Written approval of the Secretariat is required

Period 2 – sections 2 and 3

2. Background information			
Date of last ERDF-payment to project	a)	<input type="text" value="28.05.2009"/>	
Total realised ERDF-payment in EURO	b)	<input type="text" value="244.275"/>	Preparation costs received
			c) <input type="text" value="20.000"/>
3. Expenditure			
Start of project, date	a)	<input type="text" value="01 Sept 2008"/>	Statement, date
			b) <input type="text" value="31.03.2009"/>
Reporting currency: National currency unit or EURO	c)	<input type="text" value="EURO"/>	
Approved project budget	e) Approved budget EURO	f) Accumulated paid expenditure EURO	
1 External experts and consultants	1.000.000	46.700	
2 Temporary staff	13.000	13.000	
3 Permanent staff	824.000	400.183	
4 Travel and accommodation	250.000	86.000	
5 Meetings, conferences, seminars	240.000	60.000	
6 General costs	125.000	32.500	
7 Promotion and publications	280.000	190.000	
8 Material investment	1.450.000	418.300	
9 Control	170.000	42.925	
10 Other	15.000	5.000	
11 Irrecoverable VAT	37.613	800	
12 Income	0	0	
13 Total eligible expenditure	4.404.613	1.295.408	
14 Ineligible expenditure	0	2.000	
15 Total expenditure	g) 4.404.613	1.297.408	



Period 2 – tables 4 and 4.1

4. Funding											
Beneficiary and Country	a) ERDF Funding	b) Funding at date of statement (3b above)									
	EURO	ERDF EURO	Public EURO	Private* EURO	20%* EURO	10%* Euro	Flat Overhead EURO	Income* EURO	Ineligible EURO	Total EURO	Target 6.2 EURO
1 Lead Beneficiary	1.100.807	110.056	541.236		0	0	3.440	0	0	651.292	660.000
2 Beneficiary 2	275.500	105.000		449.459	0	0	0	0	2.000	554.459	560.000
3 Beneficiary 3	826.000	29.219	60.438		0	0	103	0	0	89.657	105.000
Total	2.202.307	244.275	601.674	449.459	0	0	3.543	0	2.000	1.295.408	1.325.000

** condition to approval!*

4.1 Funding (Preparation Costs)

Beneficiary and Country	a) TOTAL PREPARATION COSTS	b) ERDF	c) OWN CONTRIBUTION
1 Lead Beneficiary	45.000	18.000	27.000
2 Beneficiary 2	0	0	0
3 Beneficiary 3	5.000	2.000	3.000
Total	50.000	20.000	30.000

5. Status on plans for the project

a) Are there delays from the approved timetable for the project?

Yes

No



Three steps to re-imburement

Collect · Control · Claim

- Use our guidance: FAQs, Fact Sheets, download
- Use your controllers: Each claiming beneficiary
- Use your desk officers: by e-mail/ telephone

- Full compliance > smooth process



Conditions for preparation costs

Time · Type · Amount

- Earliest: 12 months before start of project eligibility
 - Directly: Related to the project development
 - Maximum: €20.000 ERDF or 2% of the eligible total
-
- The form is downloadable with our Fact Sheet 15



Thank you for your co-operation !

You can always drop us an e-mail
and we are only a phonecall away:

Isabella Leong +45 8728 8068

Christian Zieske +45 8728 8063