ENI CBCMED
Cooperating across borders in the Mediterranean

Programme funded by the EUROPEAN UNION

REGIONE AUTÒNOMA DE SARDIGNA
REGIONE AUTONOMA DELLA SARDEGNA

ENI CBC MED Strategic Projects: Beneficiaries and Auditors Training

Tips on Reporting

Project reporting: what?

All reports have a narrative and a financial section.

1. **Narrative section**:

It provides factual-based evidence that the project delivers outputs and results as described in GC Annex I and contributes to the Programme indicators set in JOP.

Updated information on the project implementation is filled in by the LB and supporting documents (outputs and deliverables) are uploaded in the MIS.

Reporting Activities and Outputs

1- Give a short and precise summary on the state of the art of the output and/or activity

2- Clarify if the outputs and activities planned for the reporting period have been completed/achieved or not

2- Remember to **postpone outputs** if a delay is foreseen

Remember to UPLOAD all required **DELIVERABLES** in the corresponding section. Even in DRAFT version!!!

Assign clear, self-explanatory names to the files!!!!

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Project reporting: what?

2. Financial section:

The **financial report** is generated by the MIS on the basis of the list of expenditures filled in by the LB and PPs.

When declared in support of a payment request (i.e. at Interim Report stage), expenditures must be examined by the external auditor.

N.B. LBs and partners should update regularly the list of expenditures, in order to reduce the workload close to the deadlines.

IMPORTANT!!
Expenditure not verified by an auditor can be moved to the following report

Reporting Human Resources

Was the staff member (employee) already part of the organization **BEFORE** the project was approved?

SUPPORTING DOCUMENTS:

- Project assignment declaration (Annex 7.1 ch. 7 PIM)
- Timesheets for part-time staff (Annex 7.1 ch. 7 PIM)

Was the staff member (employee) hired by the organization **AFTER** the project was approved?

SUPPORTING DOCUMENTS:

- Selection procedure
- Employment contract
- Timesheets for part-time staff (Annex 7.1 ch. 7 PIM)

FOR ALL PROJECT STAFF:

Fill out and submit Annex 4.1 (**Cross-border transversal results indicators**), 7.1 (**List of Staff)** and 7.1 (**Gross salary sheet**) at every report

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Reporting Human Resources

Pay attention to → **TIME-SHEET:**

Employee and employer/supervisor/project responsible
CANNOT BE THE SAME PERSON!
Different signatures are required.

Employees working for more than a ENI project must fill in a specific timesheet template

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Reporting Travel and subsistance

Pay attention to → **PER DIEMS CALCULATION:**

In case of flat-rate allowance for subsistence costs, overnight stays have to be easily identified by providing the relevant supporting documents (i.e. hotels invoices)

FOR ALL TRAVEL:

Fill out and submit Annex 7.2 (**Format reporting travel**) to be provided at every report (in case of travel)

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VAT in the Financial Report (when can VAT be reported?)

Is VAT a cost
for the **EU beneficiary organization**
(BEN/PP)?

YES

Include VAT in the expenditures uploaded in the MIS, clearly stating the VAT amount

NO

DO NOT include VAT in the expenditures uploaded in the MIS.

EXTERNAL AUDITORS:

They MUST verify the VAT status of the beneficiary organisation and CLEARLY explain it in their checklist, as well as reviewing the expenditures uploaded on the MIS!

NB: NA answers are not accepted in this case!

VAT in the Financial Report (when can VAT be reported?)

Is VAT a cost
for the **MPC beneficiary organization**
(BEN/PP)?

VAT not eligible.
MPC beneficiaries will get in touch with
their National Contact Point for
exemption procedure.

Exchange Rate in the Financial Report

BENEFICIARIES:

Report all expenditures **in the currency they were incurred in** (you will be able to choose from the drop-down menu in the MIS) and the **exchange rate will be applied automatically** by the system when the report is submitted to the auditor.

EXTERNAL AUDITORS:

You **MUST** verify that the expenditures have been inputted correctly, in the original currency. If not, **you must report this in the list of findings** (incorrect exchange rate)!

General Tip - Naming the Files

When providing supporting documents in electronic format (via the MIS or via e-mail), avoid file names that can lead to confusion (e.g. Scan_01; Image123456, etc.).

Try to **use self-explanatory names** with your files. Include, the following elements:

- the Origin (BEN/PPn);
- the cost category (HR, TR, SS …);
- the content (time-sheet, contract, invoice, payment, etc.).

Examples:

1) HR.PP1.TS_Elie_01.2021 = time-sheet of staff member Elie Z for January 2021;
2) TR.BEN.Amina_ticket_02.2020 = Amina's ticket for a travel in February 2020;
3) SS.PP4.Invoice_Meeting_1 = invoice paid by PP4 for a service concerning the organisation of a meeting.

...need more information?

- see art 6 of the Grant Contract;
- read chapter 4 of the PIM;
- check the FAQ on reporting;
- contact your JTS officers.

THANK YOU FOR YOUR ATTENTION

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