



4. REPORTING: THE BUSINESS CARD OF THE PROJECT

Reporting is a commitment regulated by art. 6 of the Grant Contract, meant to update on relevant progress in project implementation and demonstrate whether or not the indicative plan for outputs and activities completion is on track with respect to the approved description of the project and budget annexed to the GC.

Projects are required to report using specific templates, respecting the deadlines and providing all information required.

Reporting is also a way to:

- communicate the project achievements, the deliverables and products;
- show the project effects on the beneficiary territories and sectors;
- declare the solutions established for problems found both at organizational and ground levels;
- share a positive environment;
- make the partnership synergy visible together with the active participation in a cross-border framework;
- witness the commitment and motivation of the project team;
- describe the collaboration with stakeholders and beneficiaries at both decision-making and implementation levels, highlighting all implementation synergies at cross-border level.

Key issues:

- ✓ Reporting is the project business card and not only a pure duty. Accomplishing a contractual commitment can be used as an opportunity to better communicate the project at Programme level, establishing since the beginning an effective project image. Parts of the reports may indeed be used by the ENI CBC MED Programme for communication and information purposes, consistently with the Result Based Management approach applied and pursued both at Programme and project level.
- ✓ Who is in charge of reporting? The LB is responsible for reporting on behalf of the partnership. This means that the LB receives the due, precise and complete information from the partners, checks the quality of the information provided, in terms of content (narrative report, annexed tables, outputs/deliverables/other supporting documents) and in terms of completeness of the financial information and documents. The LB harmonizes the information and documents received, drafting an integrated report for the project as a whole;

- ✓ Languages: reporting has to be completed in the language of the project: English or French. If outputs are drafted in a different language, a brief description in one of the project languages is requested. A courtesy translation must be provided in case supporting documents in different languages are provided during the evaluation of the report.
- ✓ The deadlines set in the GC have to be met; in this regard, the inclusion of “data collection for reporting” in the weekly tasks will help to respect the reporting timing and submit a complete and coherent dossier. If a project is unable to meet a reporting deadline, the LB must timely inform the JTS and submit an official request to the MA for postponing the deadline to submit the report, for a prior approval.

Reports are drafted and sent to the JTS/MA through the Management Information System ([MIS](#)), the Programme dedicated IT interface among the actors involved in the Programme and projects management, including LBs, PPs and the projects auditors.¹

4.1 DIFFERENT REPORTS FOR DIFFERENT PURPOSES

The GC foresees three types of reports: Progress, Interim and Final. Each report has a specific goal AND a narrative and a financial section. In addition, a communication on project starting is expected after 3 months from the signature of the GC.

The following table², provides a synthetic overview of the reports expected and their related deadlines:

Report	Months covered by the report	Deadline
Communication on project starting	M1 – M3	3 months
Progress	M1 - M6	10 calendar days after the end of the reporting period
Interim	M1 – M12	2 months after the end of the reporting period
Progress	M13 – M18	10 calendar days after the end of the reporting period
Interim	M13 – M24	2 months after the end of the reporting period

¹The MIS user guide is available [here](#).

² The table has an indicative value. The correct and specific reporting timing is defined at Art. 6.3 of the Grant Contract of every project.

Progress	M25 – M30	10 calendar days after the end of the reporting period
Final	M25 – M36	3 months after the end of the reporting period

Projects shall submit:

- a "**Progress**" report, after the first semester and every year (M6 - M18 – M30);
- an "**Interim**" report every year (M12 – M24);
- a "**Final**" report by the end of the project implementation period (usually M30 or M36, with some exceptions at M24).

All reports shall provide narrative and financial information, and **all reports must be submitted within the deadline, regardless of the amount of expenditures occurred and/or certified.**

Only Interim and Final reports, in case they are accompanied by a request for payment, must be supported by the auditor's reports (Expenditure Verification Reports – EVR), in compliance with GC. Art. 6.6 and Art. 7.2.

Reporting forms (progress report, interim report, final report) are consistent with the approved project (GC Annex I) and are available in the MIS. They focus the collection of information and data with respect to results, outputs and their indicators as well as activities. Projects are required to upload outputs/deliverables/other supporting documents in the MIS. Files names must be consistent with the contents of the files themselves. E.g.: a file containing the minutes of a steering committee meeting should be numbered and titled according to the timeframe of the project activities implementation "1_SC_minutes_Beirut_02-03.05.2020".

4.1.1 The Progress Report

Progress reports allow on-going monitoring by the MA/JTS. Their goal is to provide an overview of each project progress, in terms of achieved results, outputs delivered and lessons learnt during the reporting period.

Progress reports are to be submitted after month 6, month 18 and month 30 (depending on the duration of the project), within 10 working days after the end of the reporting period. In case the duration of the project is less than 36 months, the last report will be the final report instead of a six-month one. A courtesy form template is provided to facilitate information and data collection.

Proof of transfer of the pre-financing from the LB to the PPs (order of payments, bank statements, etc.), shall be uploaded in the MIS under the section "deliverables" and transmitted with the Progress report.

The narrative component follows the structure of the description of the project, providing updated information on:

- Project state of play
- Upcoming project events
- Reported expenditure
- Cross-border cooperation
- Synergies
- Additional actions with relevant stakeholder
- Cross-border transversal result indicators (Programme level)
- New jobs created as a result of project initiatives
- Participation and visibility of cross-border cooperation
- Priority, expected results and outputs and related indicators
- Project results and outputs
- Potential risks, external conditions and corrective measures
- Overview of the outputs and (expected/actual) delivery
- Work packages implementation

Instructions for filling in the report are available directly in the MIS (user manual, built in information in the reporting section) and in the courtesy form.

The progress report has a financial section built upon the list of expenditures (entered in the MIS through a data entry window) occurred in the reporting period. This information is provided in order to effectively monitor the progress of expenses incurred by cost categories, work packages and outputs for the concerned implementation period, as well as the participation of all partners in the expenditures. Information on the expenditures trends are compared to the approved budget.

Even if not compulsory, a thorough completion of the list of expenditures facilitates the preparation of the interim/final reports. As stated above, in the case of progress reports, the financial information is not submitted to the auditors' verification.

Based on the activities planned and outcomes reported along with the deliverables submitted, the JTS officers draw comments and score each work package (ranging from 1 – serious deficiencies – to 4 – very good). The average score is then reported in the monitoring system as synthetic information on the project performance.

As far as the color code and the scores are concerned, the following observations apply:

	GREEN --- Very Good. Average score 4
<p>The project is/was in line with its planned activities and is/was fully moving towards the achievement of all its expected results, or even further beyond. It might also be considered for its good practice(s) being implemented either in terms of results achieved or use of resources. Its overall impact to date and potential sustainability are very relevant. Only minor deficiencies / problems are detected.</p>	
	YELLOW --- Good. Average score 3
<p>Overall the project is/was performing well. Even if no best practice(s) are detected, all activities are jointly implemented and the expected results seem very likely to be achieved. Notwithstanding minor problems/delays or planned corrective measures (minor or even major changes) the project is/was clearly focused on its outcomes and smoothly implemented.</p>	
	ORANGE --- Problems. Average score 2
<p>Although all main expected results are/were achieved, some of them may not be satisfactory or should be reconsidered. Sensitive issues have been/were reported and have called for/may need corrective actions/measures. On-the-spot visits and/or bilateral meetings should be/were planned requiring corrective measures and adjustments.</p>	
	RED --- Serious deficiencies. Average score 1
<p>The project is facing/faced such serious difficulties that the risk of not reaching any of the expected results is/was very high. The contribution from Programme bodies such as the JTS, the BOs and the National Contact Point(s) is needed to tackle specific issues and address the identified deficiencies within the shortest possible delays.</p>	

4.1.2 Interim Reports

Interim reports are aimed at providing a complete and detailed view of the technical and financial project implementation during the reporting period. They have to be submitted after month 12, month 24 and month 36 of project implementation (depending on the duration of the project), within 2 months after the end of the reporting period. Interim reports cover the previous twelve-month period, so integrating information coming from the previous progress report.

The Interim report is composed of a narrative description and a financial report. The narrative component has the same structure as the progress narrative reports described above.

The Interim Financial report is the output of the MIS built upon the list of expenditures occurred in the reporting period. It summarises, according to the budget structure, the

financial implementation of the project during the concerned reporting period and the total amount (current and previous) of incurred/authorised expenditure.

The incurred expenditure is entered in the MIS through a data entry window as per the progress report. Expenditure made in currencies different than the Euro is automatically converted by the MIS using the monthly official accounting exchange rate of the European Commission for the month during which the expenditure was submitted for examination to the auditors for its verification at each payment claim³.

Interim reports, accompanied by a request for payment and the Expenditure verification performed by the auditors, are necessary to receive pre-financing payments.

4.1.3 The Final Report

The final report is intended for providing a precise and detailed overview of the entire project implementation, with focus on achievements and use of resources, and must be submitted within 3 months after the end of the project.

The final report provides a global overview of the achieved results and first impact of the project on the project territories, the added value in terms of cross-border cooperation, project sustainability and contribution to the Programme objectives, including cross-cutting issues (non-discrimination principle and equality of treatment in all activities; environmental sustainability; gender equality) (see [par.2.6 of the JOP](#)).

The narrative and financial components of the final report have the same structure as the progress and interim narrative reports described above.

For more details on final reporting see chapter 9 on project closure.

4.2 THE PAYMENT PROCESS

With the exception of the first pre-financing, payments to projects (including the final balance), are made on the basis of the analysis of the interim/final reports, the Expenditure verification reports and the payment requests submitted by the Lead Beneficiary.

As a general rule, the request for payment is submitted annually by the LB according to the reporting deadlines set in the Grant Contract, and needs to be accompanied by the Interim/final Report (both narrative and financial part, as described above in par. 4.1.2) and the documents attesting the results of the expenditure verification carried out by the independent auditors, drafted according to the templates included in the Expenditure Verification pack. Exceptions to this timing have to be regulated by the Grant Contract and/or specifically authorized by the MA.

Interim reports and requests for payment may be submitted even if not all partners manage to obtain the certification of the expenditure on time. In this case, the pre-

³In accordance with Art. 67 of the Implementing Rules as specified in par. 4.8.3 of the JOP.

financing amount will be reduced accordingly, but the concerned partners will be able to report their costs in the next reporting period.

N.B.: the LB will have to manage prolonged periods with zero claims from a partner in order to avoid extended periods of expenditure without control and potential infringement of the contractual obligations.

4.2.1 How to submit the request for payment

As a general rule, all documents required for starting the pre-financing / final balance payment procedure must be signed by the legal representative of the LB/partner's organization or by the auditor. The electronic version of each document, as listed in the following paragraph, has to be uploaded in the MIS by the LB and the PPs, under the section Reporting "Check lists".

Some documents included in the reporting package are also required as original copies with handwritten signatures to be sent to the MA premises by registered post, courier or hand delivery at the following address:

Regione Autonoma della Sardegna - Presidenza

Autorità di Gestione del Programma
"ENI CBC Bacino del Mediterraneo"
Via Bacareda, 184 - 09127 Cagliari – Italy

Digitally signed documents are admitted for EU organizations having a valid electronic signature.

Owing to the logistic difficulties related to the COVID-19 crisis, and in order to enable a timely starting of the report assessment, documents with digital/scanned signatures provided through the MIS or by email are exceptionally admitted.

In any case, Lead Beneficiaries are required to collect all original statements by the project partners in order to provide them upon request of the MA/JTS.

4.2.2 Which documents

The documents to submit to request further pre-financing and/or the final balance are:

1. **The Request for payment** completed by the Lead Beneficiary according to the template made available by the MA. It is signed by the legal representative of the LB's organization, uploaded in the MIS as a scanned version and sent in original to the MA premises with the other reporting documents.
2. **The interim/final report**, including the narrative and financial parts (see above paragraph 4.1.2). Once finalized the uploading of all expenditure, the excel file of the Interim/Final financial report shall be extracted by the LB and each partner directly from the MIS, signed by the LB/PP legal representative, and uploaded in the MIS.

3. **Supporting documents:** all the outputs and deliverables produced in the reporting period must be uploaded in the MIS under the section “deliverables”. Along with the outputs, **LBs and PPs are requested to provide** (as the case may be): the validation of the auditor by the CCP, the proof of transmission of the EVR and annexes to the CCP; the list of project staff, the signed selection criteria for external personnel, the copy of the vacancies published, the internal staff assignment documents, the time-sheets for part-time staff; the format reporting travels, payment of per diems (if the case), tickets, hotel invoices; the photos and geolocation of infrastructures, the photos of the equipment and indication of its location, the proofs of the publicity of and the copies of the declarations of absence of conflict of interest of the members of the commissions for procurement procedures above € 60.000, the sub-grant notices and advertising, the minutes of the sub-grant selection commission, the *de-minimis* statements by sub-grantees. The above documents may be collected by the LB and uploaded in the section “deliverables” or uploaded by each PP in the section “expenses/supporting documents” of the MIS.

TIP: Naming your files

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

Be specific when naming the files, so as to allow an immediate identification of the content. Please put in the file name at least three elements: a) the Origin (PPn); b) the cost category (HR, TR, SS ...); c) the content (time-sheet, contract, invoice, payment).

I.e.: HR.PP1.TS_Elie_01.2021: the file is the time-sheet of staff member Elie Z for January 2021;
TR.BEN.Amina_ticket_02.2020: ticket of Amina X for a flight of February 2020;
SS.PP4.Invoice_Meeting_1: invoice paid by PP4 for a service concerning the organisation of a local meeting.

Furthermore, LBs sending documents (such as answer to LB clarification requests) to the JTS/MA, have to classify folders per PPs (level 1) and Cost Category (level 2).

4. **The list of contracts**, reporting any written contractual agreement for works, services and supplies (including confirmation emails or purchase orders), used for the implementation of the project. Contracts to be listed could refer to costs related to travel and accommodation (in case of travel agency use), external expertise, equipment, etc. The list is drafted by the LB and by each partner for their own contracts signed by the legal representative of each LB and/or PP and uploaded in the MIS. The list of contracts has to be signed by the auditor for confirmation. In case no contract has been signed, the list shall be provided empty.
5. **The Expenditure verification pack**, including:
- **Partners’ Individual EVRs**, drafted and issued by each auditor – appointed by the LBs and PPs and validated by the Control Contact Points (CCP) at national level – as a final result of the verification performed on the reported expenditure.
- Individual EVRs are also sent by the LBs/PPs to the respective CCP for allowing national controls as the case may be.

All Individual EVRs are uploaded in the MIS, the original copies are kept by the LB and sent to the MA upon request.

- **PPs Individual Auditors' Control check list⁴**: annex I to the EVR, the checklist is the result of the verification carried out by each auditor on the expenditure reported by the LB/partner, according to the "Expenditure and revenue verification procedure" described as Annex I to the auditor's contract template.

The Auditor reports in the check list all factual findings and exceptions found, including those for which he/she cannot quantify the amount and the potential impact on the eligible costs to be further considered by the MA in its assessment.

All signed check lists are uploaded in the MIS, the original copies are kept by the LB and sent to the MA upon request.

- **PPs' Individual List of findings**: annex II to the EVR, the list of findings is the output of the verifications carried out through the MIS where, for each individual expense, auditors can confirm the reported amount or indicate the potential ineligible amount and the reasons for the non-eligibility.

The list of findings, drafted by each auditor according to the template included in the EVR Package, is signed and uploaded in the MIS under the section Reporting "Check lists". The original copies are kept by the LB and sent to the MA upon request.

- **PPs' Individual list of project expenses**: is the list of expenditures filled in by the LB and by each PP for their respective budget.

On the basis of the supporting documents, the auditor verifies each reported expense and confirms or not their compliance. The list of expenses is extracted directly from the MIS, printed and signed by each project auditor and uploaded in the MIS under the section Reporting "Check lists". The original copies are kept by the LB and sent to the MA upon request.

- **Consolidated EVR**: is drafted by the auditor of the LB and summarizes the results of the verifications carried out by all project auditors. The signed consolidated EVR is uploaded in the MIS and sent to the MA in original.

- **Consolidated List of findings**: includes all findings reported by the project auditors. The list of findings, drafted by the LB's auditor according to the template included in the EVR Pack, is signed and uploaded in the MIS under the section Reporting "Check lists". The original copy is sent to the MA.

N.B.: the LB's auditor does not re-control the expenditures reported by the other partners but shall ensure that complete control documents have been submitted by all partners and their auditors. Project expenditure have already been subject to control according to the standards established in each country and an additional check would be a duplication of effort.

⁴ Please be sure to use the last version of check-list available on the Programme website:
<http://www.enicbcmed.eu/projects/support-to-implementation>

6. **The report on fraud (as the case may be):** in case of fraud, is drafted and signed by each auditor and submitted **directly to the MA** using the email address eni.whistleblowing@regione.sardegna.it.
7. **ONLY FOR THE FINAL REPORT - Proof of transfer** of equipment and vehicles, the purchase cost of which was more than EUR 5.000 per item, in accordance with article 22.6 of the Grant Contract.

	HOW TO SUBMIT	ACTORS INVOLVED				
		Lead Beneficiary	Project partners	LB's auditor	PPs' auditors	
R E P O R T I N G	Request for payment	<input checked="" type="checkbox"/> Uploaded MIS <input checked="" type="checkbox"/> Sent in original	<input checked="" type="checkbox"/> Prepares and Signs			
	Progress report	<input checked="" type="checkbox"/> Through the MIS	<input checked="" type="checkbox"/> Supervises, checks and completes MIS	<input checked="" type="checkbox"/> Complete MIS		
	Interim Narrative Report	<input checked="" type="checkbox"/> Through the MIS	<input checked="" type="checkbox"/> Collects information and completes the MIS sections	<input checked="" type="checkbox"/> Provide information to the LB		
	Interim Financial Report	<input checked="" type="checkbox"/> Uploaded MIS	<input checked="" type="checkbox"/> Downloads & Sign	<input checked="" type="checkbox"/> Download & Sign		
	Consolidated Interim Financial Report	<input checked="" type="checkbox"/> Uploaded MIS	<input checked="" type="checkbox"/> Checks, Downloads & Sign			
	Supporting documents	<input checked="" type="checkbox"/> Through the MIS	<input checked="" type="checkbox"/> Collects and uploads	<input checked="" type="checkbox"/> Upload in the MIS		
	List of contracts	<input checked="" type="checkbox"/> Uploaded MIS	<input checked="" type="checkbox"/> Prepare & Sign	<input checked="" type="checkbox"/> Prepare & Sign	<input checked="" type="checkbox"/> Checks & Sign	<input checked="" type="checkbox"/> Prepare & Sign
	Individual List of expenses	<input checked="" type="checkbox"/> Through the MIS <input checked="" type="checkbox"/> Uploaded MIS	<input checked="" type="checkbox"/> Inserts Expenditures in the MIS	<input checked="" type="checkbox"/> Insert Expenditures in the MIS	<input checked="" type="checkbox"/> Checks & Signs	<input checked="" type="checkbox"/> Check & Sign

	HOW TO SUBMIT	ACTORS INVOLVED			
		Lead Beneficiary	Project partners	LB's auditor	PPs' auditors
D O C U M E N T S	Individual EVR⁵	<input checked="" type="checkbox"/> Uploaded MIS <input checked="" type="checkbox"/> Sent to the LB in original	<input checked="" type="checkbox"/> Sends to the CCP	<input checked="" type="checkbox"/> Send to the LB and CCPs	<input checked="" type="checkbox"/> Drafts & Signs <input checked="" type="checkbox"/> Draft & Sign
	Individual Lists of findings	<input checked="" type="checkbox"/> Uploaded in the MIS <input checked="" type="checkbox"/> Sent to the LB in original	<input checked="" type="checkbox"/> Sends to the CCP	<input checked="" type="checkbox"/> Send to the LB and CCPs	<input checked="" type="checkbox"/> Drafts & Signs <input checked="" type="checkbox"/> Draft & Sign
	Check lists	<input checked="" type="checkbox"/> Uploaded in the MIS <input checked="" type="checkbox"/> Sent to the LB in original	<input checked="" type="checkbox"/> Sends to the CCP	<input checked="" type="checkbox"/> Send to the LB and CCPs	<input checked="" type="checkbox"/> Drafts & Signs <input checked="" type="checkbox"/> Draft & Sign
	Consolidated EVR	<input checked="" type="checkbox"/> Uploaded MIS <input checked="" type="checkbox"/> Sent to the MA in original	<input checked="" type="checkbox"/> Sends to the MA		<input checked="" type="checkbox"/> Drafts & Signs
	Consolidated List of findings	<input checked="" type="checkbox"/> Uploaded MIS <input checked="" type="checkbox"/> Sent to the MA in original	<input checked="" type="checkbox"/> Sends to the MA		<input checked="" type="checkbox"/> Drafts & Signs
	Report on frauds	<input checked="" type="checkbox"/> Sent to the MA only			<input checked="" type="checkbox"/> Drafts & Signs and sends <input checked="" type="checkbox"/> Draft & Sign and sends
	Proof of transfer of the EVRs to CCPs	<input checked="" type="checkbox"/> Uploaded MIS	<input checked="" type="checkbox"/> Uploads in the MIS	<input checked="" type="checkbox"/> Upload in the MIS	
	Proof of transfer of pre-financing (if not already provided in the progress report)	<input checked="" type="checkbox"/> Uploaded MIS	<input checked="" type="checkbox"/> Uploads in the MIS		

⁵ To be uploaded in the MIS as a unique PDF file including also the list of expenses, the list of contracts, the list of findings, the check-list.

4.3 THE REPORTING FLOW

Understanding the reporting process requires a clear picture of the actors involved, the procedures and timing.

For the Narrative Reports, the LB is in charge of collecting the partners' contributions in terms of information, outputs and deliverables, and fill in/upload them in the MIS.

With respect to the Financial Reports, each partner (including the LB) enters in the MIS the expenses in the same currency in which they were incurred (the conversion to Euro is calculated automatically by the MIS according to InforEuro rates). The contracted Auditor checks the list of expenses in the MIS against the supporting documents provided by the LB/PPs (and/or in situ checks) and issues the EVR and annexes.

Partners' individual EVRs are sent in original to the LB. The LB auditor issues a consolidated report (and annexes) that is sent to the MA/JTS along with the request for payment.

Once submitted, reports will be prior assessed by the JTS in order to verify their admissibility and the completeness of the submitted documents.

The JTS technical assessment on the reported narrative and financial information is thus carried out on the reports having passed this first administrative check.

During the JTS verifications, clarifications and additional supporting documents may be required to the LB and partners (via their LB) such as invoices, contracts, tender documents, timesheet, etc... Additional auditors' declarations may be requested as well.

Clarifications on reporting have to be provided within 30 calendar days, as per Art. 6.5 of the GC. Different deadlines may be agreed on a case-by-case basis.

The outcomes of the technical check of the JTS may be:

- The report is approved;
- The reports is rejected;
- The report is approved with findings, which impacts on the amount of reported expenditures. This scenario implies: underperformed activities; results have not been achieved in terms of quality and quantity, tender procedures are not compliant, etc. As an example, if a project plans to buy equipment (activity) for the production of environmental data (output) and the equipment is installed at the very end of the implementation period so that the environmental data are limited and of no practical use, the total cost of this equipment may be considered ineligible along with other related costs (i.e. Human Resources in charge for WP implementation).

The JTS officer may also propose to the MA the application of penalties in case of poor, late or partial implementation of the project, as per Art. 12 of the GC. Other irregularities may be reported as well, along with the not accepted expenditures for reasons that may be solved in future reports. Further information on financial

consequences of irregular or not proficient reporting are better described in par 1.4 of the Expenditure Verification Procedure.

Once approved by the JTS, the report is transferred to the MA - Operational and Authorising Unit, in order to define the accepted expenditures and the amount of further pre-financing or the final balance. Within its assessment, the Operational and Authorizing Unit may require additional supporting documents and/or clarification to the LB or to the concerned CCP.

The final step (payment) will be carried out by the Payment and Accounting Unit.

Finally, the LB will receive the outcomes of the assessment including:

- a short summary of the quality assessment including recommendations or corrective actions to be taken, if any;
- the list of accepted expenditures;
- the list of non-eligible expenditures;
- the amount of further pre-financing to be received.

Annexes

Annex 4.1 Request for payment

Annex 4.2 EVR pack

Annex 4.3 Narrative Report template (courtesy form)

Annex 4.4 List of Contracts