



**Interreg**  
**Estonia-Latvia**  
European Regional Development Fund



EUROPEAN UNION

# REPORTING & FINANCIAL REQUIREMENTS

`Latvian-Estonian Common Military Heritage Tourism  
Product  
Est-Lat 156

Partner meeting on-line April 17, 2020

*This project is part-financed by the European Union (ERDF Interreg Estonia-Latvia).*

# Project reporting

For the project reporting the Interreg EST-LAT Programme is using the **eMonitoring system (eMS)**

Each partner fills in and submits his **Partner report** in eMonitoring system (eMS) according to

**Guidelines for contracting and submitting partner reports in eMS** (updated in February 2020)

[https://estlat.eu/assets/upload/For%20projects/Guidelines%20for%20filling%20partner%20reports%20in%20eMS%2002\\_2020.pdf](https://estlat.eu/assets/upload/For%20projects/Guidelines%20for%20filling%20partner%20reports%20in%20eMS%2002_2020.pdf) in web page

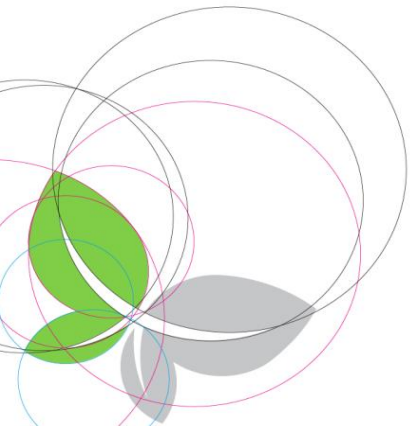
**and Programme Manual for the 5th call** ((updated in February 2020 or the latest version, if exists)

<https://estlat.eu/assets/upload/For%20projects/Programme%20Manual%205th%20call%20revised%20February%202020.pdf>

It consists of an activity part and financial report (list of expenditure).

# 0 cost report

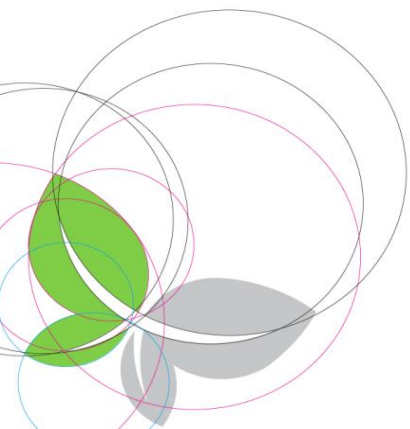
**If a partner has no costs to report (0-cost report), it must still submit a partner report but in this case, the partner report must be submitted to the lead partner. FC does not issue certificate to the 0-costs report**



# Progress report

**The Lead partner** fills in **Progress Report** based on the information provided in the Partner Reports and FLC certificates .

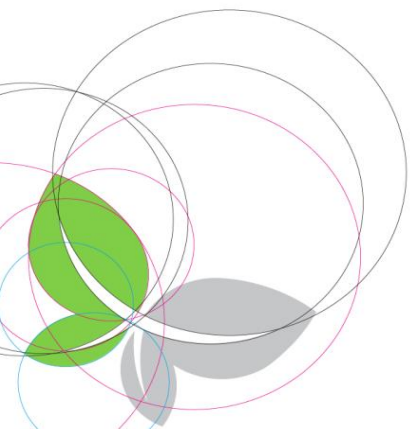
The project is asked to attach **evidences of deliverables** and **outputs** both to the Partner Report and Project Report.



# Staff costs I

Expenditure on costs of staff members employed by the partner organization, who are formally engaged to work on the project:

- full-time,
- part-time with a fixed percentage of time dedicated to the project per month,



# Staff costs II

Type of costs	Description	Supporting documents	Time-sheets
Full time	Person dedicates 100% of employment to the project	Employment/work contract, appointment to work for the project, job description with tasks related to the project, payslips, proof of payment	No
Part-time with fixed percentage	Fixed percentage of working time dedicated to the project	In addition document setting up the percentage of time to be worked for the project	No

# Office and administrative expenditure

- Office and administrative expenditures are calculated 15% of reported staff costs;
- They cover operating and administrative expenses of the partner organization that support delivery of project activities.
- The calculation is done automatically in partner/progress report forms;
- Partners do not need to document that the expenditure on office and administration costs has been incurred and paid, or that the flat rate corresponds to the reality.



# Travel and accommodation costs I

- Travel and accommodation costs must clearly link to the project and be essential for effective delivery of the project activities;
- Travel and accommodation costs can be covered only for persons who are directly related to project activities;
- Daily allowances can be paid to persons, who are working in partner organizations based on employment contracts;
- In accordance with the respective national legislation, daily allowances may be paid also to third parties i.e. persons who are not working in partner organizations;
- Direct payment by a staff member of the partner organization must be supported by a proof of reimbursement from the employer;
- Travel and accommodation expenses of external experts and service providers fall under external expertise and services costs





# Travel and accommodation costs II

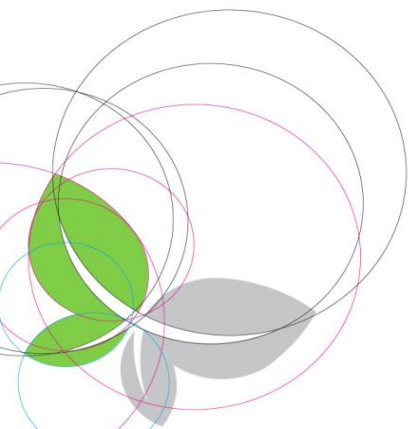
## Supporting documents:

1. Agenda or similar document of the meeting/seminar/conference;
2. Paid invoices (e.g. hotel bills, city tax, voucher for the use of Wi-Fi in a hotel, tickets, travel and car insurance, fuel, parking fees, car rent);
3. Daily allowance claims;
4. Proof of payment;
5. Travel reports, route sheets, and other documents as required by national legislation



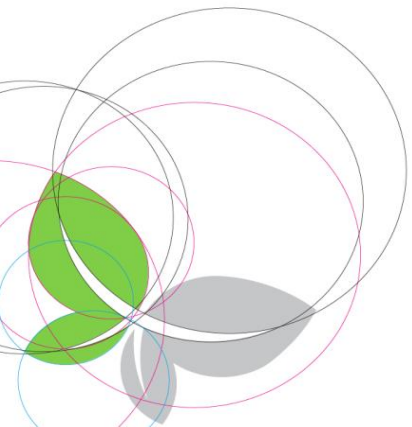
# External expertise and services costs I

- Covers costs paid on the basis of contracts or written agreements and against invoices or requests for reimbursement to external experts and service providers that are acquired to carry out certain tasks or activities, linked to the delivery of the project;  
All types of costs related to external experts (e.g. travel and accommodation expenses for external experts) must be foreseen in the service contract and recorded under this budget line;  
Also all costs of external expertise and services that are linked to an investment in infrastructure should be included under this budget line, e.g. feasibility studies etc.



# Non-eligible

- Consultant fees or other service costs between partners for services and work carried out within the project.
- Costs related to subcontracting project partners or employees of partner organisations, who already work for the project based on an employment contract.



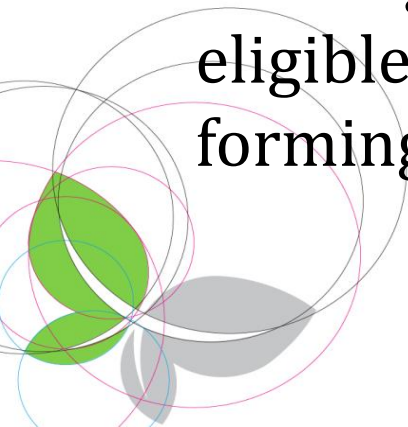
# External expertise and services costs II

## Supporting documents

1. Evidence of the selection process, in line with national procurement rules or the EU public procurement rules depending on the amount contracted;
2. A contract or a written agreement laying down the services to be provided with a clear reference to the project.;
3. For experts paid on the basis of a daily fee, the daily rate together with the number of days contracted and the total amount of the contract must be provided;
4. An invoice or a request for reimbursement providing all relevant information in line with the applicable accountancy rules;
4. Outputs of the work of external experts or service deliverables;
5. Proof of payment;
6. Delivery statement

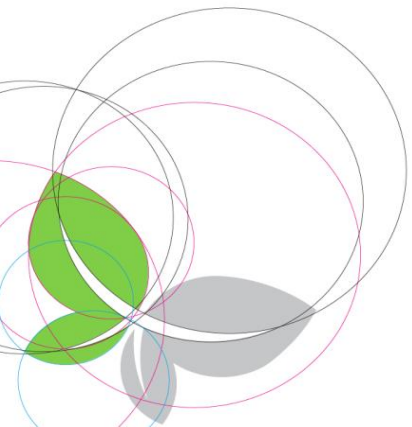
## NB!

- **Advance payments** to the external service providers can be reported in the progress report only after the partial or full delivery of the purchased services/goods, with the exception of a maximum of 1/3 advance payments according to signed contracts with suppliers and contractors.
- Catering must be foreseen in the event agenda otherwise catering costs are ineligible. **Alcoholic beverages** are eligible only together with a meal and in moderation, forming up to 1/4 of the respective invoice.



# Equipment I

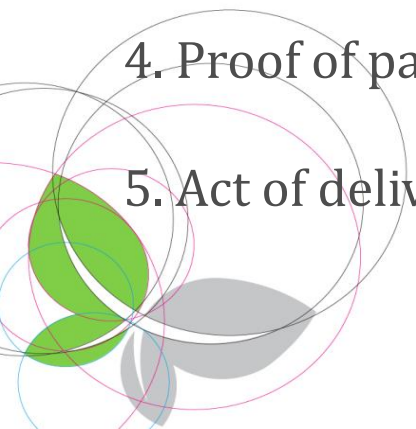
- Expenditure for the financing of equipment purchased, rented or leased by a partner, necessary to achieve objectives of the project;
- **Full purchase cost of equipment is eligible**, if the equipment is in line with aims of the program and crucial for the achievement of the project's objective, and incurred and paid within the eligible period;



# Equipment II

## Supporting documents:

1. Evidence of the procurement process (announcement, selection, award) in line with the national procurement rules or the EU procurement rules depending on the amount of the contract;
2. Invoice providing all relevant information in line with the applicable accountancy rules;
3. Calculation scheme of depreciation;
4. Proof of payment;
5. Act of delivery

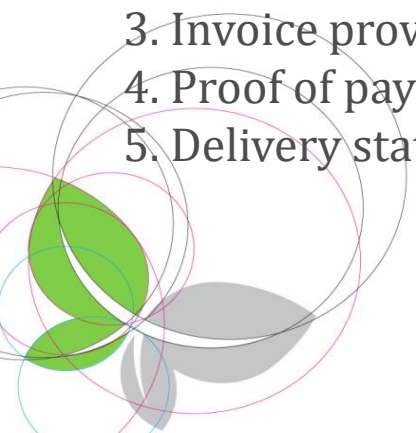


# Infrastructure and works

- Covers costs related to investments in infrastructure that do not fall into the scope of other budget lines;
- This includes costs for site preparation, delivery, handling, installation, renovation;

## Supporting documents:

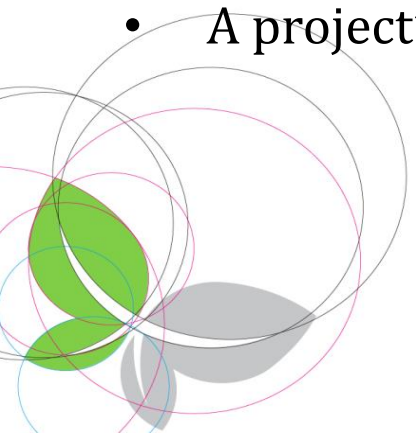
1. Evidence of the procurement process (announcement, selection, award) in line with the national procurement rules or the EU procurement rules depending on the amount of the contract;
2. Contract laying down the works/infrastructure to be provided, with clear reference to the project and the program;
3. For contracts based on a daily fee, fee together with the number of days contracted and the total amount of the contract must be provided;
3. Invoice providing all relevant information in line with the applicable accountancy rules;
4. Proof of payment;
5. Delivery statement





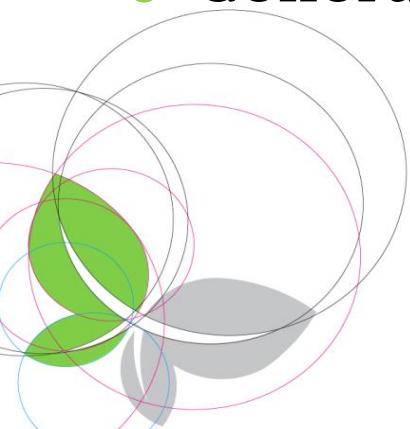
# Changes between budget lines

- **10% rule of budget elasticity** in the whole project scope– no project amendment needed;
- **NB!**
- If a partner exceeds in the partner report the total amount of any budget line of its budget, it must inform the LP.
- The LP will either accept or reject the overspending.
- The LP must inform the partner of its decision by sending a reply email with a copy to the Estonian or Latvian financial control body.
- **. NB!**
- A project's total budget and the partners' total budgets may not be exceeded.



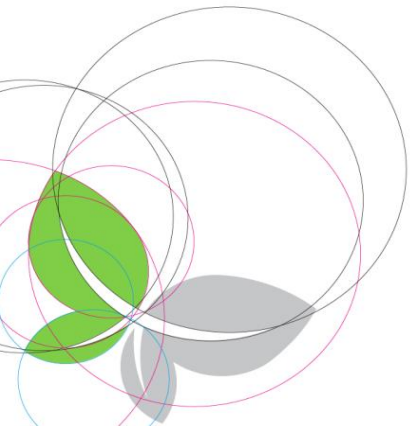
# Target groups

- **Local public authorities - 175**
- **Interest groups including NGOs – 10**
- **SMEs – 2000**
- **Tourists – 100 000**
- **National public authorities – 10**
- **Education/training centres and schools – 400**
- **General public – 200 000**



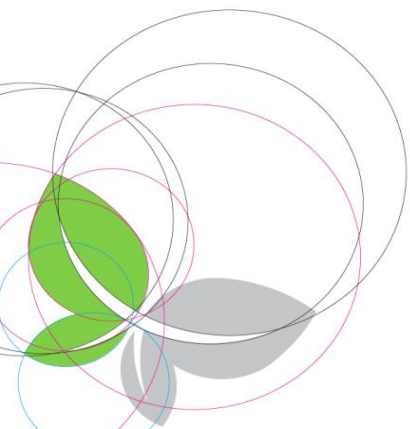
# Important!

- **All activities and costs must comply with application**
- **Partners must contact LP BEFORE they do any changes and LP negotiates changes with JS**
- **FLC and JS do not allow changes retrospectively, when payment is done**



# 1st progress report and payment

Activity	Partner reports submitted to FLC	FLC issues certificates	LP prepares and submits progress report	JS assesses progress report	MA makes payment to LP and LP to partners
Deadline	18.05.2020	18.08.2020	1.09.2020	1.10.2020	1.11.2020
Time	10 working days	3 months	10 working days	1 month	1 month



# Noderīgas saites

Kādus dokumentus pievienot partnera atskaitei (latviešu valodā)

- [https://drive.google.com/file/d/1dVa5S\\_q3mb8lHJxR83rpKJOhpkBd0AeP/view](https://drive.google.com/file/d/1dVa5S_q3mb8lHJxR83rpKJOhpkBd0AeP/view)

Kā aizpildīt iepirkumu plānu (10 darba dienu laikā pēc Finansēšanas līguma parakstīšanas) – visiem partneriem!

FLC prezentācija par projekta attiecināmajām izmaksām un izmaksas pamatojošajiem dokumentiem

- [https://estlat.eu/assets/upload/For%20projects/Useful%20information%20\(presentations\)/In%20Latvian/Prezentacija EST LAT 19022020 FINAL.pdf](https://estlat.eu/assets/upload/For%20projects/Useful%20information%20(presentations)/In%20Latvian/Prezentacija EST LAT 19022020 FINAL.pdf)

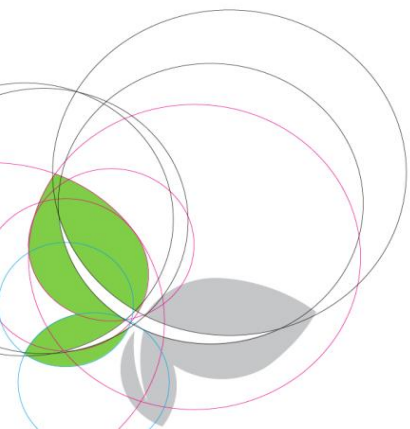
# Noderīgi kontakti

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- **Lauma Strode**
- **Projekta koordinatore**
- **LLTA Lauku ceļotājs**
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# Noderīgi kontakti

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