

MAIA FINANCIAL REPORTING

ERDF European Regional Development Fund INTERREG VIB ATLANTIC AREA PROGRAMME

Guidance document

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ATLANTIC AREA Transnational Programme
ESPACIO ATLÁNTICO Programa Transnacional
ESPACE ATLANTIQUE Programme Transnational
ESPAÇO ATLÂNTICO Programa Transnacional



European Union
European Regional
Development Fund

MAIA
Marine protected Areas
in the Atlantic Arc



MARINE ENVIRONMENT & RENEWABLE ENERGIES
AMBIENTE MARÍTIMO Y ENERGÍAS RENOVABLES
ENVIRONNEMENT MARITIME ET ÉNERGIES RENOUVELABLES
AMBIENTE MARÍTIMO E ENERGIAS RENOVÁVEIS

TABLE OF CONTENTS

USEFUL INFORMATION.....	2
LEGAL FRAMEWORK.....	2
LINKS.....	2
INTERREG PROGRAMME PROCEDURE	3
INTERREG REPORTING OVERVIEW	4
BUSGETARY LINES.....	7
HUMAN RESOURCES.....	7
SERVICES SUPPLY.....	8
OPERATIONAL COSTS	8
TRAVEL AND ACCOMMODATION	9
MEETINGS AND SEMINARS.....	9
PROMOTION AND DISSEMINATION EXPENDITURE.....	9
EQUIPMENT.....	10
OTHER.....	11
LEAD PARTNER'S TEMPLATES LIST	11
ANNEXES LIST	11

USEFUL INFORMATION

LEGAL FRAMEWORK

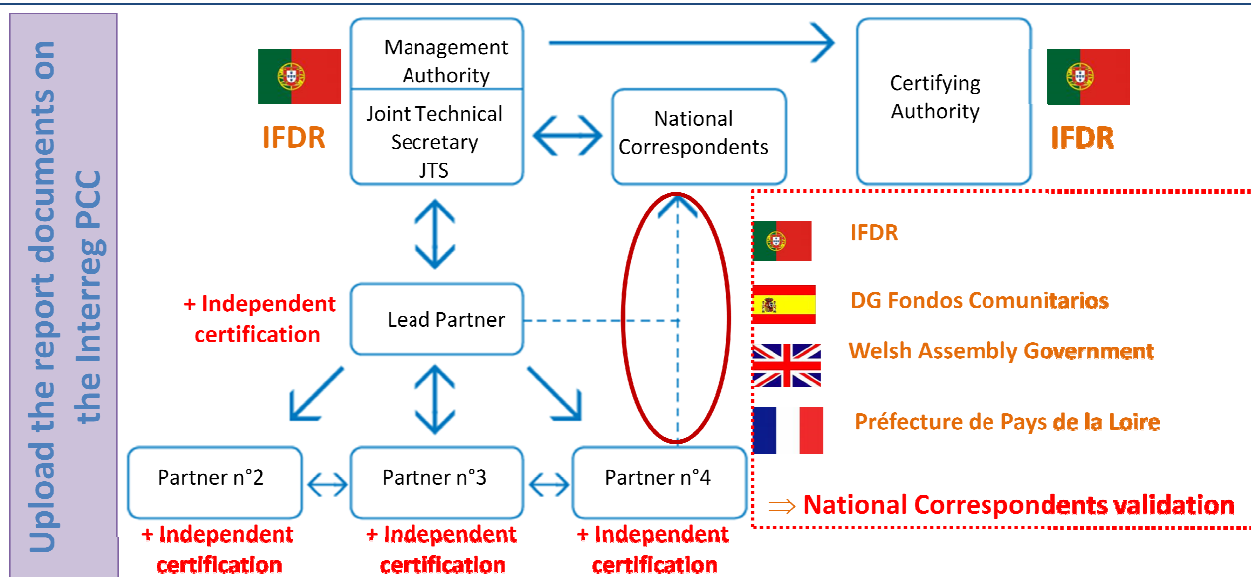
- Regulation (EC) No 1083/2006
- Regulation (EC) No 1080/2006
- Regulation (EC) No 1828/2006
- Rules laid out in the Operational Programme:
<http://atlanticarea.inescporto.pt/documentation/operational-programme>
- Relevant national public procurement rules and requirements

LINKS

- Interreg IVB Atlantic Area website (JTS – Joint Technical Secretary): <http://atlanticarea.inescporto.pt/>
- Interreg IVB Atlantic Area – Managing structure (who does what):
<http://atlanticarea.inescporto.pt/management-structure>
- National Correspondents: <http://atlanticarea.inescporto.pt/management-structure/nacional-corespondents>



INTERREG PROGRAMME PROCEDURE



Preliminary steps

- ⇒ Every Partner defines an independent expenditure certification provider, “first level controller” (partners can be advised and accompanied by National Correspondents).
- ⇒ Every Partner submits his choice for independent controller to its National Correspondent which provides a certificate.
- ⇒ When Partner’s Interreg PCC account (collaborative communication platform) is available, he uploads the certificate for independent controller.

Financial reporting procedure

1. Every partner follows up his project expenditure keeping a separate cost accounting in Euros.
 2. When invited by the Lead Partner, on a bi-annual basis, the Partner prepares a financial report including copies of all pieces of evidence (using the Access file provided on the PCC).
 3. The Partner submits his financial report to the independent controller. The Partner has the possibility to forward the documents to the independent controller via the PCC.
 4. The independent controller provides a certificate relative to Partner’s financial report.
 5. The Partner and the independent controller submit the financial report to the National Correspondent for validation.
 6. The Partner uploads the financial report (Access file) and the certificates of the independent controller and the National Correspondent on the PCC and warns the Lead Partner.
- ⇒ See JTS’s presentation “Execution report” (Annex 1)
7. The Lead Partner checks the coherence of Partners’ financial reports and compiles all information to a unique project’s financial report (Access file).
 8. The Lead Partner submits his own financial report and project’s consolidated financial report to his own independent controller.
 9. The Lead Partner’s independent controller provides a certificate relative to project’s consolidated financial report.
 10. The Lead Partner and the independent controller submit the project’s consolidated financial report to the National Correspondent for validation.
 11. The Lead Partner uploads the project’s consolidated financial report (Access file) and the certificates of the independent controller and the National Correspondent on the PCC and warns the JTS.
 12. The JTS controls and validates the project’s consolidated financial report and warns the Certification Authority.
 13. The Certification Authority makes the payment relative to the reimbursement of the project’s accepted expenditure to the Lead Partner.
 14. The Lead Partner makes the payments relative to the reimbursement of every Partner’s accepted expenditure.

- **Eligibility of expenditure.** To be eligible every cost must be:
 - ⇒ Related to the purpose of the action,
 - ⇒ Part of the approved Application Form,
 - ⇒ Incurred within the dates of project implementation (for MAIA: from 01/01/2010 to 31/12/2012),
 - ⇒ Reasonable, justified, consistent with the usual internal rules of the partner,
 - ⇒ Supported by receipts, invoices or accounting documents of equivalent probative value proving the effective payment.
- Importance of the “**effective payment**”: having the debit proof on the bank account statement.
- Be sure to respect the Partner’s budget architecture as approved in the Application form, especially regarding the **existing budget type lines** and the **available annual amounts**.
If there should be any modification, Partners should previously warn the Lead Partner. However, only global budget modifications are allowed, and this once a year. As long as budget modification is not approved by the JTS, Partners should wait the next Financial Report to include these expenditures.
- **Non eligible expenditure:**
 - ⇒ Interest on debt;
 - ⇒ The purchase of land for an amount exceeding 10 % of the total eligible expenditure for the operation concerned. In exceptional and duly justified cases, a higher percentage may be permitted by the managing authority for operations concerning environmental conservation;
 - ⇒ Decommissioning of nuclear power stations;
 - ⇒ Recoverable value added tax.
- **Every project’s expenditure and payment is registered in Euros.** To convert their expenses to Euros, partners must use the average monthly exchange rate given by the Commission (<http://ec.europa.eu/budget/inforeuro/index.cfm>) for the month the invoice was paid (see “effective payment”).
- Expenditures must be **linked to your structure’s analytical accounting system**: it must be easy to find the original in the accounting archives.
- Every Partner is obliged to keep the documents required for the verification of the project implementation and eligible expenses and to make them available to any controller from European Commission or National Authorities related to the Interreg IVB programme.
- The Lead Partner can ask for further information, explanation and evidence from the Partner in order to try to ensure the reliability of the project’s financial report.
- **When the Partner has a doubt about an expenditure eligibility**, he contacts:
 - ⇒ the Lead Partner, to be sure the expenditure is eligible regarding the project implementation;
 - ⇒ the National Correspondent, to be sure the expenditure is eligible regarding the national accounting rules.
- In the **Statement of expenses**, include all pieces of evidence to “track” every stage of the accounting procedure. Every piece of evidence has a reference. For instance, to justify a travel expenditure, the Partner must gather together the following pieces in a scanned document:

Piece of evidence	Reference
Invitation	aamp/2010-1a
Order for a mission	aamp/2010-1b
Copy of the transport tickets	aamp/2010-1c
Itemised bill	aamp/2010-1d
Bank account statement	aamp/2010-1e



- ⇒ When the Partner declares this expenditure in the Access file, he can upload a unique PDF file with all documents, named *aamp/2010-1abcde*. See “Expenditure registry” in PCC Access file, in the Figure 1 below.
- ⇒ The Partner changes “aamp” with the acronym of his structure.
- ⇒ You can cross out the other lines of your organisation’s Bank account statement.
- ⇒ Pieces of evidence required for every budget line are detailed in paragraph “Budgetary lines”.

Section 13: Declaration of expenditures

Budget expenditures: organised by budgetary year, activities and budget line, giving:

- the approved amount (on contract bases or approved modification),
- the cumulation of previous amount definitively certified,
- the amount declared for the current report,
- for a specific amount declared, the related evidences described in section 11

Year	Expenditure items	Approved	Cumulated	Declared	Probative documents	Explanation notes submitted within the application
Total (€)		387 720,00 €		36 575,00 €	Doc: Nº	Value
Total (%)		100,0%		9,4%		
2008	Activity 1- Project Application Preparation					
	1. Human resources	15 000,00 €		15 000,00 €	1	15 000,00 €
	2. Services supply					
	3. Operational costs					
	4. Travel and accommodation					
	5. Meetings and seminars					
	6. Promotion and dissemination					
	7. Equipment					
	8. Other expenditures					
2009	Activity 2- Project Management					
	1. Human resources	30 162,00 €		15 162,00 €	1	15 162,00 €
	2. Services supply					
	3. Operational costs	1 853,44 €				
	4. Travel and accommodation	10 403,45 €		2 167,00 €	1	2 167,00 €
	5. Meetings and seminars	9 456,00 €				
	6. Promotion and dissemination					
	7. Equipment	2 000,00 €				
	8. Other expenditures					

Figure 1: Expenditure registry in PCC Access file

- **MAIA reporting schedule.** A bi-annual financial report to the JTS is planned for MAIA project (see schedule below). Every quarter a year, there is also an **Activity report** to make to the JTS. It concerns the advancement of project’s activities implementation, the Partner doesn’t need to give intermediate results for this report. The Lead Partner makes a report on the Communication Plan.
 - ⇒ For information, see the part relative to the Activity report in the Access file (section 6 which consists of 3 questions) in the Figure 2 below.
 - ⇒ **Quarterly Activity report.** Available Word template to send to the Lead Partner:
 - “Partners_Communication report”: relative to Partner’s specific communication activities (local events, press review, participation to workshops, meetings etc.)
 - ⇒ **Financial bi-annual report.** Available Word templates to send to the Lead Partner:
 - “Partner_exe report”: specific to Partner’s project execution per WP regarding the MAIA Work plan advancement.
 - “WP_Coordination report”: to be fulfilled by WP Coordinators.
 - “Partners_Communication report”: relative to Partner’s specific communication activities (local events, press review, participation to workshops, meetings etc.)

PS: Partner’s will send these Word reports to the Lead Partner within the delays indicated for each report. After verification, the Lead Partner will annex these reports to the Access file.

MAIA Activity reports and Expenditure claims (2009-1/143)

Year	Report n°	Reference Period	Activity reports	Certified expenses	Deadline for sending reports to Lead Partner	Deadline for submission to the Management Authority
2010	1	01/01 – 31st March 2010	X	X	End of April 2010	End of May 2010
	2	01/04 – 30rd June 2010	X	-	End of July 2010	End of August 2010
	3	01/07 – 30rd Sept 2010	X	X	End of Oct. 2010	End of Nov. 2010
	4	01/10 – 31st Dec 2010	X	-	End of Jan. 2011	End of Feb. 2011
2011	1	01/01 – 31st March 2011	X	X	End of April 2011	End of May 2011
	2	01/04 – 30rd June 2011	X	-	End of July 2011	End of August 2011
	3	01/07 – 30rd Sept 2011	X	X	End of Oct. 2011	End of Nov. 2011
	4	01/10 – 31st Dec 2011	X	-	End of Jan. 2012	End of Feb. 2012
2012	1	01/01 – 31st March 2012	X	X	End of April 2012	End of May 2012
	2	01/04 – 30rd June 2012	X	-	End of July 2012	End of August 2012
	3	01/07 – 30rd Sept 2012	X	-	End of Oct. 2012	End of Nov. 2012
	4	01/10 – 31st Dec 2012	X	X	End of Jan. 2013	End of Feb. 2013

Section 6: Partners Activity

- 6.1- Description of the activities of the partner achieved during the reporting period

6.1 - Partner participation in the work plan

Partner participation in the approved working plan

Partner participation in the working plan achieved in the reporting period	Partner participation in the approved working plan
<p>Partner 2 DICCOURAGANE Tourism</p> <p>Cooperative Research Centre in Tourism</p> <p>Partner Nº2</p> <p>España</p> <p>Pablo Vasso</p>	<p>Select partner</p> <p>Regional network partner in the regional demonstration projects (WPS) and leader of WPS10 - the Atlantic Creative Tourism itinerary, period, due to vast experience with tourism-related IT projects, as well as overall project partner</p>

- 6.2- Description of actions regarding European regulation

6.2 - Conformity with fundamental community rules	<p>Description of relevant incidences, measures and actions taken concerning public procurement, state aids, environment and equal opportunities</p> <p>Le manuel du candidat est conçu pour faciliter la tâche des candidats au programme de coopération transnationale Espace Atlantique 2007-2013 dans la préparation et la soumission de projets à une demande de financement dans le cadre du programme.</p> <p>Le manuel est un document de travail, structuré en chapitres, son but est de fournir aux candidats des orientations claires et pratiques pour la préparation des candidatures de projets. Les chapitres sont les suivants:</p> <p>Le manuel du candidat est conçu pour faciliter la tâche des candidats au programme de coopération transnationale Espace Atlantique 2007-2013 dans la préparation et la soumission de projets à</p>
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- 6.3- Description of specific public procurements procedure set up and corresponding amount involved

6.3 - Public procurement information

Description of amounts and procedures involved in actions covered by public procurement rules

Le manuel du candidat est conçu pour faciliter la tâche des candidats au programme de coopération transnationale Espace Atlantique 2007 – 2013 dans la préparation et la soumission de projets à une demande de financement dans le cadre de programme.

Le manuel est un document de travail, structuré en chapitres, son but est de fournir aux candidats des orientations claires et pratiques pour la préparation des candidatures de projets. Les chapitres sont les suivants:

Le manuel du candidat est conçu pour faciliter la tâche des candidats au programme de coopération transnationale Espace Atlantique 2007 – 2013 dans la préparation et la soumission de projets à

Figure 2: Section 6 – Partners Activity in PCC Access file

BUSGETARY LINES

ERDF will be granted to expenditure directly related to the project activities with reference to the following budget lines:

- Human Resources
- Services Supply
- Operational Costs
- Travel and accommodation
- Meetings and Seminars
- Promotion and dissemination Expenditure
- Equipment
- Other

Extracts below are from « Project applicants hand book » (Annex 2).

HUMAN RESOURCES

Costs related to the persons directly involved in the project. For instance:

- All staff costs must be based on real costs, supported by proper documentation (payslips and Timesheets, declaration signed by the responsible in charge of the person working on the project, mission statement detailing the time dedicate to the project implementation);
- Remuneration costs charged should be taken from payroll accounts and should be the total gross remuneration plus the employer's portion of social charges;
- Costs must be calculated individually for each employee and must be based on the monthly payslip;
- Working time must be recorded (eg. timesheets) throughout the duration of the action. The records should be certified at least once a month. An estimation of hours/days worked is not acceptable;
- Overtime is eligible as long as it is paid to the people working extra hours. If it is not paid, or if it is compensated for with days off in lieu, it is not eligible;
- Unpaid voluntary work is eligible, and should be included under "Human resources" as a 'contribution in kind', provided that the value of the input can be determined based on the amount of time spent and on a standard rate. It can only be claimed if it has been identified at the Application stage as part of the budget plan;
- The human resources costs must not exceed 50% of the eligible total cost of the project. Exceptions may be considered in certain cases but these must be properly justified by the applicant.
- The orientations specified in this section are done without prejudice of the article 50 of the Regulation 1828/2006 "Expenditure by public authorities relating to the implementation of the operations."

Source: Project applicant handbook - Interreg IV B Atlantic area

⇒ Required piece of evidence:

- a. Copy of the contract
- b. Timesheet
- c. Payslips
- d. Charges declaration
- e. Bank account statement

⇒ Timesheets templates are available, ask for them to the Lead Partner.

⇒ Charges must be included in the Statement of expenses only if they have been paid during the concerned reporting period. Otherwise, they will be included in the Statement of expenses for the next reporting period.

TIMESHEET			
Project: MAIA n°2009-1142			
Month / year: ... 2010		Organisation: XXX	
Name of the person: _____			
Position of the person: _____			
Total of working hours per month (h): _____			
Day	Left / Activity	Description	Number of hours
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			
21			
22			
23			
24			
25			
26			
27			
28			
29			
30			
31			

Total of working hours per month (h): _____

Date and place: _____ Signature: _____

Name and position of the signatory: _____

Signature and stamp: _____

SERVICES SUPPLY

Costs for work done by a sub-contractor are only eligible if the work is essential to the project and the costs are reasonable. It is the Partner's/organization responsibility to ensure that public procurement rules (European and National) are observed in selecting a company or individual to provide services such as external expertise and that contracts are awarded at normal market prices.

- A sub-contractor is not part of the project partnership and costs must not be included in Human Resources.
- Sub-contracting between partners that form part of the same partnership is not eligible.
- Any external expertise has to be duly specified. The following elements should be described: the nature of services, the partner responsible for public procurement process and sub-contracting and the budget allocated.

Source: Project applicant handbook - Interreg IV B Atlantic area

⇒ Required piece of evidence:

- a. Specifications
- b. Call for tender [or] 3 detailed estimates for the service provide (if there is no obligation for call for tender)
- c. Order form
- d. Invoice
- e. Bank account statement

⇒ You are supposed to make a choice upon the better quality/price ratio and not necessarily the less expensive.

⇒ Keep all tenders / detailed estimates you receive and the assessment grid to be able to explain your choice.

⇒ Keep a copy or a proof of the service realization.

OPERATIONAL COSTS

Operational costs are associated with the implementation of the project but they are not specific actions. The calculation method and the rules of allocation must be presented.

- Operational costs could, for example, include items like: Office rent, maintenance / Electricity, heating, water / Insurances compulsory / Telephone, fax, internet / Mailing / Stationary / Other administration expenditure absolutely necessary for the completion of the project and clearly resulting from the project implementation.
- Operational costs are limited to a maximum 25 % of the total budget line "Human Resources".

Source: Project applicant handbook - Interreg IV B Atlantic area

⇒ Only indirect operational cost must be claimed for in this section. Other type of administration expenditures must be included in "Other cost" (be sure that this budget line is available in your Partner's budget).

⇒ Required piece of evidence:

- a. Calculation method defining the ratio to apply
- b. Invoices
- c. Bank account statement

⇒ "25% of the total budget line Human Resources" is not a fixed ratio you can apply.

⇒ How present the calculation method? This should absolutely not be an estimated ratio (even if you apply a fixed estimated ratio in your organisation). You must calculate the pro rata of the organisation's Operational Costs (indicating the items you include) using the working time devoted to the project:

- You take into consideration the working time devoted to the project and you divide it by the organisation's total Human Resources annual costs; you obtain the ratio eligible for the project (HR%).
- You present every invoice relative to the items required to calculate the Operation Costs (A) and you apply ration: $A \times \text{HR\%}$
- You sum up the amounts of every invoice; you obtain the total amount of eligible Operational Costs to declare in the Statement of expenses.

⇒ Other calculation method used by the partners can be explained here.

TRAVEL AND ACCOMMODATION

Actual travel costs and related subsistence allowance for staff taking part in the project may be charged to the project if:

- They comply with the participant's established internal rules and/or Member State national rules where applicable.
- All tickets, invoices and receipts must be kept by partners so that their eligibility can be checked and audited.
- Costs must be directly related to, and necessary for, the effective delivery of the project.
- Cover economy class travel on public transport.

Source: Project applicant handbook - Interreg IV B Atlantic area

⇒ Required piece of evidence:

- a. Invitation, Agenda
- b. Order for a mission
- c. Transport tickets
- d. Itemised bill
- d. Bank account statement

MEETINGS AND SEMINARS

The costs related to meetings and seminars (rent, equipment, meals...) are eligible whenever they have been approved in the Application form. It is the Partner's organization responsibility to ensure that public procurement rules (European and National) are observed in selecting a company or individual to provide services such as supply services and that contracts are awarded at normal market prices.

- Travel and accommodation costs related to meetings or seminars must be included in Travel and Accommodation.
- Partnership staff costs related to preparation and implementation meetings and seminars project must be include in "Human Resources".

Source: Project applicant handbook - Interreg IV B Atlantic area

⇒ Required piece of evidence: *see Services supply section.*

⇒ You are supposed to make a choice upon the better quality/price ratio and not necessarily the less expensive.

⇒ Keep all tenders / detailed estimates you receive and the assessment grid to be able to explain your choice.

⇒ Keep a copy or a proof of the service realization.

PROMOTION AND DISSEMINATION EXPENDITURE

Expenditure with the main aim of promoting the project should be included here. This includes, for example, website, promotional material and printed publications. Public procurement rules must be observed in selecting company or individual, which will carry out the assignment and respect the market prices.

Source: Project applicant handbook - Interreg IV B Atlantic area

⇒ Required piece of evidence: *see Services supply section.*

⇒ You are supposed to make a choice upon the better quality/price ratio and not necessarily the less expensive.

⇒ Keep all tenders / detailed estimates you receive and the assessment grid to be able to explain your choice.

⇒ Keep a copy or a proof of the service realization.



EQUIPMENT

Durable equipments (computers, laboratory equipment, machine-tool, measures instruments, etc.), charged to the project as far as they are essential for the delivery of the project, are eligible. Equipment costs that have a direct relation with the objectives of the operation are eligible if:

- They have not previously been claimed in other national or EU funded programmes.
- The depreciation should be made in accordance with the tax and the rules applicable to the partner and generally accepted for items of the same kind.
- Take into consideration the pro rata rate based on the amount of time that the equipment will be used on project's benefit.

Article 53 of the Regulation 1828/2006 precise:

- Depreciation - The depreciation expenditure of depreciable assets directly used for an operation, and incurred during the period of its co-financing, shall be eligible, provided that the acquisition of the assets is not declared as eligible expenditure.
- The cost is referring to the period of cofinancing.
- Second-hand equipment is also eligible with a depreciated value (Subject to specific conditions relating to their original purchase, the price and their adaptation to the operation's needs).

Source: Project applicant handbook - Interreg IV B Atlantic area

⇒ Required piece of evidence:

- Invoice
- Depreciation schedule table
- Calculation method for the pro rata ratio
- Bank account statement (of the invoice payment)

⇒ Only Portuguese partners are allowed to claim for the purchase amount (with a pro rata use ratio if relevant) and not the depreciation price. They must justify how the equipment is absolutely necessary for project's implementation. Exception will be made if National Correspondents decide it otherwise.

⇒ You must calculate the pro rata using the working time of use of the equipment:

- You take into consideration the time needed to work on the equipment for the project implementation; you divide this amount by the total working hours of the person(s) who worked on the equipment; you obtain the pro rata ratio.
- You take the "net value" amounts (or an average) indicated in the Depreciation schedule table for the reporting period and you multiply by the pro rata ratio; you obtain the amount to declare in the Statement of expenses.

⇒ Other pro rata calculation method used by the partners can be explained here.

⇒ Example of a Depreciation schedule table (this is not a template, you must use your national accounting depreciation schedule tables):

Purchase	DESCR	MODE	Ratio	Duration	Price	Initial Value	Previous allowance	Allowance for the exercise	Net value
16/04/2007	PORTABLES HP COMPAQ NX7400	Linear	33,33%	3,00	1 977,59 €	1 977,59 €	964,42 €	659,20 €	353,97 €

Year	2007	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Noc	Dec
Allowance								26,58 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €
Net value								1 951,01 €	1 896,08 €	1 841,14 €	1 786,21 €	1 731,28 €	
Year	2008	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Noc	Dec
Allowance		54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €
Net value		1 676,34 €	1 621,41 €	1 566,48 €	1 511,54 €	1 456,61 €	1 401,68 €	1 346,74 €	1 291,81 €	1 236,88 €	1 181,94 €	1 127,01 €	1 072,08 €
Year	2009	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Noc	Dec
Allowance		54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €
Net value		1 017,14 €	962,21 €	907,28 €	852,34 €	797,41 €	742,48 €	687,54 €	632,61 €	577,68 €	522,74 €	467,81 €	412,88 €
Year	2010	Jan	Feb	March	Apr	May	June	July	Aug	Sept	Oct	Noc	Dec
Allowance		54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	54,93 €	28,35 €					
Net value		357,94 €	303,01 €	248,08 €	193,14 €	138,21 €	83,28 €	28,34 €	-0,01 €				



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OTHER

Any kind of other expenditures which do not fit the budget lines defined previously (please contact the JTS or the National Correspondent in case of any doubt, as well as the two type of expenditures presented above (small infrastructures and purchase of land).

- Small Infrastructure (ie physical works and utilities in the public interest) will be financed exceptionally only if it is crucial for the achievement of the project's objectives and if they benefit the partnership and the involved territories.
- Purchase of land According to Article 7(1)b of ERDF Regulation 1080/2006 the purchase of land is eligible until the ceiling of 10% of the total expenditure of the operation concerned and if a direct link exists between the purchase and the objectives of the project. This limit can even be exceeded (management committee decision), in exceptional and duly justified cases, for reasons of protecting the environment.

Source: Project applicant handbook - Interreg IV B Atlantic area

- ⇒ Other type of administration expenditures, not considered as indirect operational cost, can be included here.
- ⇒ Be sure that this budget line is available in your Partner's budget.

TEMPLATES LIST

These templates aren't annexed to the guideline as they can evaluate to be adapted to the reporting procedure in order to provide relevant information.

- **Timesheet templates: global, montly.**
- **Partners_Communication report**
- **Partner_exe report**
- **WP_Coordination report**

ANNEXES LIST

- **Annex 1** **User's guide for filling in the Execution Report (available in EN, ES, FR, PT)
Corresponding to the Form V2.0 2010**
⇒ *For Partner's report, see pages 17 – 45 and 73 – 84 (in the English version)*
- **Annex 2** **JTS's presentation "Execution report"**
- **Annex 3** **Blank template: Execution report and Payment Claim – Altantic Area Programme**
- **Annex 4** **Project applicant handbook**