

# Interreg

## Italia-Österreich

European Regional Development Fund



EUROPEAN UNION

# Financial Reporting and coheMON system.

## Kick-off Meeting EXOTHERA - InCIMA

Giulia Vannoni, 16/03/2017

# EXOTHERA



[www.interreg.net](http://www.interreg.net)



Fachhochschule  
Salzburg University  
of Applied Sciences

UNIVERSITÄT  
SALZBURG



PARACELSUS  
MEDIZINISCHE PRIVATUNIVERSITÄT



UNIVERSITÀ  
DEGLI STUDI  
DI UDINE  
hic sunt futura

ASUTS

UNIKLINIKUM  
SALZBURG



REGIONE AUTONOMA FRIULI VENEZIA GIULIA  
Azienda Sanitaria Universitaria Integrata di Udine

# The Elettra Sincrotrone Trieste team



Regina Rochow - Project Assistent.

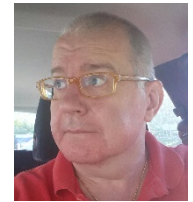
Email: [regina.rochow@elettra.eu](mailto:regina.rochow@elettra.eu)

Tel.: +39 040 375 8427

Renato Gioppo – Financial reporting.

Email: [renato.gioppo@elettra.eu](mailto:renato.gioppo@elettra.eu)

Tel.: +39 040 375 8592



Giulia Vannoni – Financial reporting.

Email: [giulia.vannoni@elettra.eu](mailto:giulia.vannoni@elettra.eu)

Tel.: +39 040 375 8974



Andrea Lausi – Communication Manager.

Email: [andrea.lausi@elettra.eu](mailto:andrea.lausi@elettra.eu)

Tel.: +39 040 375 8045

Luca Longo – Responsible of the Activity  
„Sponsored Research Administration“.

Email: [luca.longo@elettra.eu](mailto:luca.longo@elettra.eu)

Tel.: +39 040 375 8636



# Financial reporting: Budget Lines and eligibility rules

## Financial reporting – key points

- No advance, expenses will be **reimbursed**.
- Only **certified** expenses are reimbursed (expenses certification at regional level).
- **Each PP is responsible** for own expenses and certification.
- One **reimbursement request** per year mandatory  
→ **LP** for whole consortium.

# Expenses eligibility period

From project proposal submission (06/06/2016) until end of project + 3 months.



Receiving and paying all invoices.

## Budget Lines recap

- **BL1:** Costi di personale.
  - **BL2:** Spese d'ufficio e amministrative.
  - **BL3:** Spese di viaggio e soggiorno.
  - **BL4:** Costi per consulenze e servizi esterni.
  - **BL5:** Spese per attrezzature.
  - **BL6:** Investimenti infrastrutturali e interventi edilizi.
- **BL1:** Personalkosten.
  - **BL2:** Büro- und Verwaltungsausgaben.
  - **BL3:** Reise- und Unterbringungskosten.
  - **BL4:** Kosten für externe Expertise und Dienstleistungen.
  - **BL5:** Ausrüstungskosten.
  - **BL6:** Infrastruktur- und Baumaßnahmen.

Ref.: [Norme specifiche del programma di ammissibilità della spesa/Programmspezifische Förderfähigkeitsregeln](#)

# BL 1 Personnel Costs

## Eligible costs:

- **Eligible personnel:** permanent staff and fix-term contracts.

**Note:** no fellowships (Italy). → BL 4.

- **Eligible costs:** salary and all directly connected costs (insurances, retirement...).
- **Ineligible costs:** bonuses and performance-based prizes

# BL 1 Personnel Costs

## Calculation and reporting:

**Each PP had to choose only one option once and for all:**

- Real cost principle.
- Simplified option (fixed %).

No mix possible.



# BL 1 Personnel Costs

## Real cost reporting:

1. Personnel 100% on project: standard reporting, **no timesheet**, if new personnel need selection docs and contract.

**Note: remember to explicitly cite project on job offer and contract!**

2. Personnel with fixed time % on project: standard reporting, **no timesheet**, need official document assigning the time to the project.

3. Personnel with variable time % on project: standard reporting, need timesheet signed by employee and PP project leader, hour cost.



**Hour cost calculation:**  
**Note: need integration to contract duties for “old” personnel and detailed description of tasks for everyone**

1. Gross year cost/**1720** hours.
2. Gross month cost/month hours defined by contract.

## BL 2 Overheads

- Fixed for each PP at **15%** of BL 1.
- No reporting needed.

### **Complete** list of items that **cannot** be reported in any other BL:

- Canone di locazione degli uffici;
- Assicurazioni e imposte relative a edifici e attrezzature;
- Utenze;
- Forniture per ufficio;
- Contabilità generale;
- Archivi;
- Manutenzione, pulizia, riparazioni;
- Sicurezza;
- Sistemi informatici;
- Comunicazione (telefono, fax, Internet, servizi postali, biglietti da visita);
- Spese bancarie di apertura e gestione conto;
- Oneri associati alle transazioni finanziarie transnazionali.
- Büromiete;
- Versicherung und Steuern für Gebäude sowie für die Büroausstattung;
- Assicurazioni e imposte relative a edifici e attrezzature;
- Nebenkosten;
- Büromaterial;
- Allgemeine Buchführung innerhalb der Struktur des Begünstigten;
- Archive;
- Instandhaltung, Reinigung und Reparatur;
- Sicherheit;
- IT-Systeme;
- Kommunikation (etwa Telefon, Fax, Internet, Postdienste, Visitenkarten);
- Bankgebühren für Kontoeröffnung und Kontoführung;
- Gebühren für transnationale Finanztransaktionen.

## BL 3 Travel expenses

Eligible for each PP's team members for trips relevant to the project inside the Programme Area.

### Eligible costs:

- Travel.
- Accommodation.
- Meals.
- Visas.
- Daily allowance.

Standard reporting with all original receipts, tickets, boarding passes etc.

## BL 3 Travel expenses

### CAVEATS:

- Travel expenses for **third parties** outside the partnership under **BL 4**.
- Expenses < **50 €** not eligible → group several trips when reporting.
- If need a trip **outside** Programme Area, need explicit **approval by MA**.

## BL 4 Subcontracting

### Eligible costs:

- All kinds of collaborators that are not PP's employees, including travel expenses (**Italy: borse di studio, assegni di ricerca, interinali, co.co.co.....**).
- Subcontractors.

**Complete list** of eligible subcontractors in Expenses Handbook.

**Note: catering expenses only for events with external participants.**

For all internal meetings, each PP will reimburse its team members.

# BL 5 Equipment

## Eligible costs:

- Purchase, rent, leasing of equipment.
- Transport and installation costs.

## Eligible items:

### Complete list

- Attrezzature per ufficio;
- Hardware e software;
- Mobilio e accessori;
- Apparecchiature di laboratorio;
- Strumenti e macchinari;
- Attrezzi o dispositivi;
- Veicoli;
- Altre attrezzature specifiche necessarie per le operazioni.
- Büroausstattung;
- IT-Hard- und Software;
- Mobiliar und Ausstattung;
- Laborausrüstung;
- Maschinen und Instrumente;
- Werkzeuge;
- Fahrzeuge;
- Sonstige für die Vorhaben erforderliche besondere Ausrüstungen.

Here go consumables too.

# BL 5 Equipment

## Reporting rules:

- In **general**, equipment cost must be weighted with **depreciation** and % of **use** on project (computers, printers etc.).
- Only for **technical equipment** that is **entirely** devoted to project and **crucial** for project objective → **full cost** eligible.

# The coheMON system



# CoheMON key points

## MA directives:

- All scientific and financial reporting will be **only digital** on the online portal coheMON. **No paper** documents required.
- Financial reporting on coheMON **only by BL**, not WP.

## However:

- The **LP** will need details for **BL and WP** for annual scientific report.
- Expenses are certified at regional level by FLC.
- **Double check with your UCR/RK!**

# CoheMON's structure

## Database system:

- “Suppliers”: one entry for each supplier with all relevant info/docs (selection procedure etc.)

Always in line with national procurement laws!

- “Personnel”: one entry per team member (especially new personnel) with all relevant info/docs.

## Reporting:

- “Expenses”: idea to connect expenses with one entry in the database (equipment → suppliers, personnel costs/travels → people).

Here there will also be a place for in-kind contributions.

**CoheMON logic: keep the database updated in real time.**

# Reporting troubleshooting

## BL adjustments:

- If within **20%** of BL budget **or** **< 10 000 €** automatically accepted and reported by PP in coheMON.
- If more than **20%** **and 10 000 €** needs to be justified by **LP** and explicitly accepted by **MA**.

**In any case, always add small report for FLC on coheMON when sending expenses out for certification.**

# Reporting troubleshooting

## Time adjustments and delays:

- Key point: financial engagements in the Contract.
- MA declared maximum availability to dialogue and support.
- We might need adjustments in the Contract after year 1 of project.



## Crucial:

1. Notes to the FLC.
2. **Annual technical report due on 31<sup>st</sup> January.**

# Reporting troubleshooting

**Crucial:** every PP will send to LP an expenses sheet at the end of solar year completed with expected adjustments for future (by 15/01/2018).

|      | PARTNER | 2017               |                     |       | 2018                | 2019                | TOTAL |
|------|---------|--------------------|---------------------|-------|---------------------|---------------------|-------|
|      |         | Certified expenses | To be yet certified | Total | To be yet certified | To be yet certified |       |
| WP n | BL1     |                    |                     | € -   |                     |                     | € -   |
|      | BL2     |                    |                     | € -   |                     |                     | € -   |
|      | BL3     |                    |                     | € -   |                     |                     | € -   |
|      | BL4     |                    |                     | € -   |                     |                     | € -   |
|      | BL5     |                    |                     | € -   |                     |                     | € -   |
|      | TOTALE  | € -                | € -                 | € -   | € -                 | € -                 | € -   |



Put here projections as well

After comparison with submitted “detailed financial plan”, we will (or not) discuss Contract adjustments with MA.

# Final remarks

## Reporting schedule:

| Date  | Action   |
|-------|--|
| 15/07 | All PP submit financial report to First Level Control on coheMON.  |
| 15/10 | All PP documents and FLC certification on coheMON submitted to LP. |
| 31/10 | LP submits reimbursement request for all PP.                       |
| 15/01 | PP submit advancement report to LP.                                |
| 31/01 | LP submits scientific and communication reports to MA.             |

## Final remarks

- Who accesses coheMON for each PP?
- Elettra will submit only one reimbursement request per year, on 31/10/2017. Be ready!

If any exceptional reason by a PP for extra reimbursement request we will consider it.

- Italian PP: CUP everything!

# Interreg

## Italia-Österreich

European Regional Development Fund



EUROPEAN UNION

**Grazie!**  
**Danke!**

---