Financial Reporting and coheMON system.

Kick-off Meeting EXOTHERA - InCIMa

Giulia Vannoni, 16/03/2017

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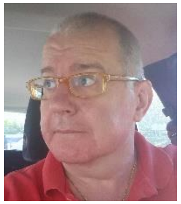
The Elettra Sincrotrone Trieste team

Regina Rochow - Project Assistent.

Email: regina.rochow@elettra.eu

Tel.: +39 040 375 8427



Renato Gioppo – Financial reporting.

Email: renato.gioppo@elettra.eu

Tel.: +39 040 375 8592

Giulia Vannoni – Financial reporting.

Email: giulia.vannoni@elettra.eu

Tel.: +39 040 375 8974

Andrea Lausi – Communication Manager.

Email: andrea.lausi@elettra.eu

Tel.: +39 040 375 8045

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

Email: 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

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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.

Note: need integration to contract duties for "old" personnel and detailed description of tasks for everyone.

Hour cost calculation:

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.
- Il 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.

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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 31st 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.

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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!

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Grazie!

Danke!