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Interreg Baltic Sea Region

European Union

IB.SH Ihre Förderbank
Das Berichtswesen aus zeitlicher und technischer Sicht

First Level Control Seminar
Bremen | 21 November 2017
Dana Hennings, Václav Kaplan, Managing Authority/Joint Secretariat
Content

1. Timeline & data flow
2. Staff costs tool
3. Partner report
4. Progress report
5. FLC documentation
6. State aid in Partner and Progress report
7. Final remarks...
Time line & data flow
Timeline (example)

March 2017

Partner report (offline/PDF format) (each partner separately)

Until May 2017

FLC certifications

May 2017

Progress report (online in BAMOS) (lead partner on behalf of all partners)

June 2017

FLC certificate (online)

July 2017

MA/JS
Data flow

Contracts (services/...), invoices, travel reports, tickets, payment proofs ...

Employment contracts, job descriptions, salary slips, ...

Partner report incl. list of expenditure (=cost itemisation list)

Progress report aggregating PP reports

Staff costs tool

Accounting documents

Reporting documents (PDF)

BAMOS (online)
Staff costs tool
1. Full time staff
2. Part-time staff
   • Fixed percentage
   • Flexible number of hours
3. Unpaid voluntary workers

每位合作伙伴决定使用哪种计算方法。
BL1 – Staff: Full time employment

Did the staff member work full time (100% of the working time is dedicated to the project)?

Yes

Calculation method selected: **Fulltime staff costs**
4. Documentation of the fulltime staff costs

In addition please provide the following documentation:

1. Employment/work contract or other equivalent employment document for Jon Snow;
2. Job description specifying the project tasks;
3. Payslips or other documents of equivalent value documenting the gross employment costs in the table above. Please note that only real costs related to this employee can be considered;
4. Proof of payment of the gross employment costs listed above.
BL1 – Staff: Part time with fixed percentage

Did the staff member work full time (100% of the working time is dedicated to the project)?  

Project employment is based on a fixed percentage of time

Calculation method selected: **Part time staff costs with a fixed percentage of time worked per month**

<table>
<thead>
<tr>
<th>Specification of the staff cost (staff cost components and supporting document(s))</th>
<th>Month + year</th>
<th>Amount [SEK]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary, June 2017</td>
<td>Jun 2017</td>
<td>25,000.00</td>
</tr>
<tr>
<td>Total staff costs of Jon Snow</td>
<td></td>
<td>25,000.00</td>
</tr>
<tr>
<td>Percentage of project related worked set out in the employment document</td>
<td></td>
<td>40.00 %</td>
</tr>
<tr>
<td><strong>Total project-related staff costs of Jon Snow [SEK]</strong></td>
<td></td>
<td><strong>10,000.00</strong></td>
</tr>
</tbody>
</table>
**BL1 – Staff: Part time with contracted hourly rate**

Calculation method selected: **part time staff costs with a flexible number of hours worked per month**

### 3.1. Calculation basis of the hourly rate

The staff costs shall be calculated on the basis of a **contracted hourly rate**.

### 3.2. Time registration system

Would you like to use the Programme timesheet template?

- **No, own system for registering the working hours will be used.**

<table>
<thead>
<tr>
<th>Month/Year [MM]</th>
<th>Hourly rate fixed in the contract [SEK]</th>
<th>Optional: further costs not stated in the contract but deriving from legal obligations [SEK]</th>
<th>Total hourly rate [SEK]</th>
<th>Project-related staff costs [SEK]</th>
</tr>
</thead>
<tbody>
<tr>
<td>06 17</td>
<td>300.00</td>
<td>(e.g. taxes) (e.g. social insurance)</td>
<td>300.00</td>
<td>30,000.00</td>
</tr>
<tr>
<td>07 17</td>
<td>300.00</td>
<td></td>
<td>300.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Total (Jon Snow)</strong></td>
<td><strong>45,000.00</strong></td>
</tr>
</tbody>
</table>
4. Documentation
In addition please provide the following documentation:
1. Employment/work contract or other equivalent employment document for Jon Snow. This contract/employment document must contain the contracted hourly rate;
2. Documents proving any further costs deriving from legal obligations and not stated in the employment/work contract.
3. Job description specifying the project tasks;
4. Timesheets (either the Programme template in this tool or an internal time registration system);
5. Payslips or other documents of equivalent value documenting the gross employment costs;
6. Proof of payment of the gross employment costs.
## BL1 – Staff: Part time with monthly hourly rate

<table>
<thead>
<tr>
<th>Month/Year</th>
<th>Gross employment costs [SEK]</th>
<th>Total</th>
<th>Monthly working time [h]</th>
<th>Project-related hours [h]</th>
<th>Staff costs [SEK]</th>
</tr>
</thead>
<tbody>
<tr>
<td>MM YY</td>
<td>(e.g. salary) (e.g. taxes) (e.g. social insurance)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>06 17</td>
<td>30,000.00 10,000.00 5,000.00</td>
<td>45,000.00</td>
<td>140.00</td>
<td>14.00</td>
<td>4,500.02</td>
</tr>
<tr>
<td>07 17</td>
<td>30,000.00 10,000.00 5,000.00</td>
<td>45,000.00</td>
<td>140.00</td>
<td>8.00</td>
<td>2,571.44</td>
</tr>
<tr>
<td></td>
<td><strong>Total (Jon Snow)</strong> 90,000.00</td>
<td></td>
<td>22.00</td>
<td></td>
<td><strong>7,071.46</strong></td>
</tr>
</tbody>
</table>
BL1 – Staff: Part time with monthly hourly rate

4. Documentation
In addition please provide the following documentation:
1. Employment/work contract or other equivalent employment document for Jon Snow. The contract (or an attachment to it) must include the contracted **monthly** working time (e.g. working time per week is not sufficient);
2. Job description specifying the project tasks;
3. Timesheets (either the Programme template in this tool or an internal time registration system);
4. Payslips or other documents of equivalent value documenting the gross employment costs;
5. Proof or payment of the gross employment costs.
Programme timesheets (next slide)

OR

Own internal time registration system

⇒ Minimum requirements:

• Are completed for each employee individually
• Contain the amount of hours worked for the project on a daily basis
• Are signed by the employee and his/her supervisor
### Timesheet

**Project acronym**  
ACRONYM

**Employee name**  
Jon Snow

**Employer name (= project partner name)**  

#### Registration of time

(*actual working time excluding sick leave, holidays...*)

<table>
<thead>
<tr>
<th>Date</th>
<th>worked for the project</th>
<th>other activities incl. general training</th>
<th>total working time</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>[hours]</td>
<td>[minutes]</td>
<td>[hours]</td>
</tr>
<tr>
<td>03 May 2016</td>
<td>06</td>
<td>00</td>
<td>02</td>
</tr>
<tr>
<td>04 May 2016</td>
<td>05</td>
<td>30</td>
<td>01</td>
</tr>
<tr>
<td>05 May 2016</td>
<td>06</td>
<td>00</td>
<td>02</td>
</tr>
<tr>
<td><strong>Total [hours/minutes]</strong></td>
<td>17</td>
<td>30</td>
<td>05</td>
</tr>
<tr>
<td><strong>Total [hours - decimal format]</strong></td>
<td><strong>17.50</strong></td>
<td></td>
<td><strong>05.50</strong></td>
</tr>
</tbody>
</table>

I hereby confirm that the project work as stated above is correct and true:

---

(Place, date and signature of project employee)  
(Place, date and signature of line manager)
### 3.1. Calculation basis of the hourly rate

The staff costs shall be calculated on the basis of an annual hourly rate (standard number of 1720 h).

<table>
<thead>
<tr>
<th>Specification of the staff cost (staff cost components and supporting document(s))</th>
<th>Period</th>
<th>Amount [SEK]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary</td>
<td>April 2016 - March 2017</td>
<td>1,000,000.00</td>
</tr>
<tr>
<td>Latest documented annual gross employment costs [SEK]:</td>
<td></td>
<td>1,000,000.00</td>
</tr>
<tr>
<td>for the reference period from: 01/04/2016 to: 30/03/2017</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hourly rate (annual gross employment costs/1720) [SEK]:</td>
<td></td>
<td>581.40</td>
</tr>
<tr>
<td>Total hours spent on project work [h]:</td>
<td></td>
<td>20</td>
</tr>
<tr>
<td><strong>Total project related staff costs of Jon Snow [SEK]</strong></td>
<td></td>
<td><strong>11,628.00</strong></td>
</tr>
</tbody>
</table>
4. Documentation
In addition please provide the following documentation:

1. Employment/work contract or other equivalent employment document for Jon Snow;
2. Job description specifying the project tasks;
3. Timesheets (either the Programme template in this tool or an internal time registration system)
4. Payslips or other documents of equivalent value stating the latest total annual gross employment costs of the previous year (= 12 consecutive months BEFORE the person started to work for the project resp. before the begin of the reporting period). Please note: if these data are not available (e.g. the person did not work for the partner organisation for last 12 months) this method cannot be used! The reference period must remain unchanged during one reporting period. Update for a new reporting period is possible;
5. Proof of payment of the gross employment costs.
**BL1 – Staff: Unpaid voluntary work**

---

### Timesheet

**Project acronym**: ACRONYM  
**Employee name**: Jon Snow  
**Employer name (= project partner name)**

#### Registration of time *(actual working time excluding sick leave, holidays...)*

<table>
<thead>
<tr>
<th>Date</th>
<th>worked for the project</th>
<th>other activities</th>
<th>total working time</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>[hours]</td>
<td>[minutes]</td>
<td>incl. general training</td>
</tr>
<tr>
<td>+ -</td>
<td>03</td>
<td>May</td>
<td>2016</td>
</tr>
<tr>
<td>+ -</td>
<td>04</td>
<td>May</td>
<td>2016</td>
</tr>
<tr>
<td>+ -</td>
<td>05</td>
<td>May</td>
<td>2016</td>
</tr>
<tr>
<td><strong>Total [hours/minutes]</strong></td>
<td>17</td>
<td>30</td>
<td>05</td>
</tr>
<tr>
<td><strong>Total [hours - decimal format]</strong></td>
<td><strong>17.50</strong></td>
<td><strong>05.50</strong></td>
<td></td>
</tr>
</tbody>
</table>

I hereby confirm that the project work as stated above is correct and true:

```
(Place, date and signature of project employee)          (Place, date and signature of line manager)
```

---
**3.1. Summary of worked hours in all timesheets**

Staff costs method selected: *Unpaid voluntary work*

According to the Programme timesheets (at the end of this document) the employee Jon Snow reported:

| Total worked hours during the reporting period [h] | 23.00 |
| ...of which, hours spent on project work (=amount for staff costs calculation) [h] | 17.00 |

**3.2 Brief description of the methodology of the hourly rate calculation**

Brief description...

**3.3. Calculation of the total staff costs**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount [SEK]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hourly rate based on the above described methodology</td>
<td>200.00</td>
</tr>
<tr>
<td>Total hours spent on project work</td>
<td>17.00</td>
</tr>
<tr>
<td><strong>Total project related staff costs of Jon Snow</strong></td>
<td><strong>3,400.00</strong></td>
</tr>
</tbody>
</table>
Partner report
Partner report – How to use?

• Enable

⇒ red frame = obligatory fields

1.1 Project type: Priority 1-3 (R/X/C)

⇒ blue caption = data according BAMOS

1.2 Project no. 1.3 Project acronym (max. 20 characters incl. spaces)

• Interactive form ⇒ start from the beginning
Partner report – How to start?

• Use the newest version  

Form Version 2.0

• Pre-adjust the currency (Section 9)

9. Exchange rate

Please select the national currency of the country, in which the project partner is located: SEK

Date of submission of the partner report to the FLC (this date determines the exchange rate): 01/05/2016

Monthly exchange rate according to the InforEuro webpage of the European Commission (http://ec.europa.eu/budget/index_en.cfm) as of 2016-05-01 (Please use a "dot" as comma-separator e.g. "9.1234" instead of "9,1234"): 

1 EUR = 9.1763 SEK

• Pre-fill data according BAMOS (Sections 1, 2 and 5)
Partner report - Sections

1. + 2. Identification of the project / partner
3. Contacts
4. Activity report
5. Financial data to be copied from BAMOS
6. Project partner's generated revenues/net revenues
7. **Expenditure per budget line**
8. Summary
9. Exchange rate
10. Project partner confirmation & signature
11. FLC certificate
12. Summary of financial data for BAMOS
Partner report – Activity report

4. Activity report
   4.1 Progress in WPs/GoAct.
   4.2 Output indicators
   4.3 PP’s contribution to project communication

⇒ Section is needed for:
   • LP – inputs for the activity report in BAMOS
   • FLC – to check project relevance of activities
   • State aid checks
Partner report – Financial report

5. Financial data to be copied from BAMOS
   ⇒ simplification of pre-filling of the partner report
   ⇒ for pre-filling BAMOS access is needed
   ⇒ amounts in EUR
   ⇒ not relevant fields have to be left empty
     e.g. report no. 1 – no data of previous reports are needed

6. Project partner's generated revenues/net revenues
   ⇒ allocation of revenues/net revenues to BLs
   ⇒ not relevant for State aid activities
Partner report – Financial report

7. Expenditure per budget line
   7.1-7.7 Budget lines 1-7
   ⇒ List of expenditure separately for each BL (except BL2)
   ⇒ Amounts in national currency
      ⇣ To be selected in section 9 (!!!)
Partner report – BL1 (section 7.1)

Staff cost tool:

Did the staff member work full time (100% of the working time is dedicated to the project)? no

Project employment is based on a fixed percentage of time.

Calculation method selected: Part time staff costs with a fixed percentage of time worked per month

<table>
<thead>
<tr>
<th>Specification of the staff cost (staff cost components and supporting document(s))</th>
<th>Month + year</th>
<th>Amount [SEK]</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salary, June 2017</td>
<td>Jun 2017</td>
<td>25,000.00</td>
</tr>
</tbody>
</table>

Total staff costs of Jon Snow 25,000.00

Percentage of project related worked set out in the employment document 40.00 %

Total project-related staff costs of Jon Snow [SEK] 10,000.00
Partner report – BL1 (section 7.1)

<table>
<thead>
<tr>
<th>Cost item identifier</th>
<th>Name of employee</th>
<th>Position</th>
</tr>
</thead>
<tbody>
<tr>
<td>BL1.001</td>
<td>Jon Snow</td>
<td>Financial Manager</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Calculation method</th>
<th>Total eligible expenditure [national currency]</th>
<th>Total eligible expenditure [€]</th>
<th>outside?</th>
<th>State aid?</th>
</tr>
</thead>
<tbody>
<tr>
<td>part time (fixed %)</td>
<td>10,000.00</td>
<td>1,089.76</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Partner report – BL4 (section 7.4)

- Step 1: Contracts above EU threshold?

### Contracts reported in earlier reports

<table>
<thead>
<tr>
<th>Contract no.</th>
<th>Contract value</th>
<th>Certified expenditure (current report)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>

### New contracts (not reported in earlier periods)

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>S.1.02.1</td>
<td></td>
<td>01</td>
<td></td>
<td></td>
<td>EU-wide tender</td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
</tr>
</tbody>
</table>
Partner report – BL4 (section 7.4)

- Step 2: List(s) of expenditure
Partner report – BL5 (section 7.5)

... analogue to BL 4

Investment output no: =>

Obligatory for investments (full costs shall be reimbursed)

<table>
<thead>
<tr>
<th>Cost item identifier</th>
<th>Item no. AF/6.3</th>
<th>Investment output no.</th>
<th>Invoice no.</th>
<th>Invoice date</th>
<th>Invoice specification</th>
</tr>
</thead>
<tbody>
<tr>
<td>BL5.001</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Partner report – BL6 (section 7.6)

... analogue to BL 4
Partner report – Special issues

- Activities outside the EU-part of the Programme area

- State aid relevant activities
Location of project activities (only ERDF)

- Programme area outside EU (no prior approval)
- Programme area inside EU
- EU (no prior approval)
- Any other (prior approval)
**Partner report** *(section 4)*

<table>
<thead>
<tr>
<th>Work package</th>
<th>2</th>
</tr>
</thead>
<tbody>
<tr>
<td>Progress in Group of activities</td>
<td>2.5</td>
</tr>
<tr>
<td>Implementation</td>
<td>State aid relevant</td>
</tr>
</tbody>
</table>

(max. 3,000 characters incl. spaces)

**Progress report**

3.5.2 Progress of State aid relevant activities

0 / 2,000 characters
Application form: 6. Budget / 6.6 State aid expenditure

State aid expenditure planned: yes

Total costs of State Aid relevant activities [€]

Co-financing rate (State aid) [%]: 0%

State aid instrument

...
Partner report (section 7)

Reporting State aid expenditure in the partner report, e.g. BL4
Partner report (section 12)

Data for section 9.4

Subtotal net State aid relevant costs 0

Progress report

9.4 State aid relevant expenditure [amounts in €]

<table>
<thead>
<tr>
<th>Partner</th>
<th>Country</th>
<th>Total eligible expenditure</th>
<th>How much out the Total is State aid relevant expenditure?</th>
</tr>
</thead>
<tbody>
<tr>
<td>PP 1</td>
<td>SE</td>
<td>75,159.33</td>
<td>0.00</td>
</tr>
<tr>
<td>PP 2</td>
<td>DE</td>
<td>37,803.63</td>
<td>0.00</td>
</tr>
</tbody>
</table>
Partner report – Financial report

8. Summary
   automatic calculations
9. Exchange rate
10. Project partner confirmation & signature
11. FLC certificate
    FLC input required
    ! scanned signatures of 10.+11. to BAMOS
    ! checksum
12. Summary of financial data for BAMOS
    amounts in EUR
Progress report
Progress Report

• Filled in by LP
• Compilation of inputs from partner reports
  • Activity report
  • Financial report based on section 12 of partner reports
• Selected documents to be uploaded to BAMOS
Documents in BAMOS

- Partnership agreement (by LP)
- FLC approbation (from PPs with decentralised FLC system)
- Subsidy contract incl. addenda (by LP)

With each progress report (from each PP):
- Partner report
- FLC confirmation
- FLC report & checklist
FLC documentation
FLC documentation (I)

1. First level control report and checklist
2. First level control certificate

- **FLC on partner level**
  - unified templates for all controllers
  - harmonized with other Programmes
  - FLC documents to be sent to the project partner
  - project partner sends a copy to the lead partner
FLC documentation (II)

1. First level control report and checklist
2. First level control certificate

- FLC on lead partner level
  - FLC section in BAMOS
  - based on the FLC documentation received from partners
FLC report on partner level

- General information
- Control information
  - Declared and certified expenditure
  - Control method and type of checks
  - Findings
  - Conclusions
  - Follow up measures
FLC checklist on partner level

1. General information about documents
2. General checks
3. Accounting and audit trail
4. Budget lines
5. Public procurement
6. Information and publicity rules
7. State aid
8. Anti-fraud measures  new
FLC report & checklist on lead partner level

- Information about certified expenditure
- Checks on the progress report
  - Partnership agreement
  - Project reporting system
  - Project partners’ FLC documentation
  - Transfer of funds to partners
  - Economic activities
  - Etc.
Information sources

• Programme Manual
• Programme website (www.interreg-baltic.eu/for-projects/reporting.html)
• National first level control seminars
  ✓ Sweden: 30 October 2017 (Stockholm)
  ✓ Norway: 2 November 2017 (Oslo)
  ✓ Germany: 21 November 2017 (Bremen)
  ✓ Finland: 1 December 2017 (preliminary)
  ✓ Denmark: February 2018 (preliminary )

Estonia, Latvia, Lithuania and Poland: no information, yet
Das Berichtswesen aus zeitlicher und technischer Sicht

*Interreg Baltic Sea Region believes*

*in an integrated and prosperous Europe for all*

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