



The final report
something to think about
at the beginning
of the implementation

DG Competition
Training of Judges programme

Kick-off meeting 10/11/20201
CFP HT.5763

Final implementation report

Who should prepare it?

- The beneficiary/coordinator

When should it be submitted?

- within 60 days of the end of the project
- in one original+ one electronic copy (usb)
- signed and dated by the legal representative of the beneficiary with the request for payment.

How it should be prepared?

- **Strictly follow** the template and instructions included in Annex IV (mono-beneficiary) / Annex V (multi-beneficiary) of the grant agreement.

Final implementation report

The **technical report** consists of:

- a narrative part on the work carried out
- the Beneficiaries' Evaluation Questionnaire
- annexes

The **financial report** consists of:

- a summary financial statement
- detailed budget
- a report on the use of resources

Technical report

What should be presented in the report ?

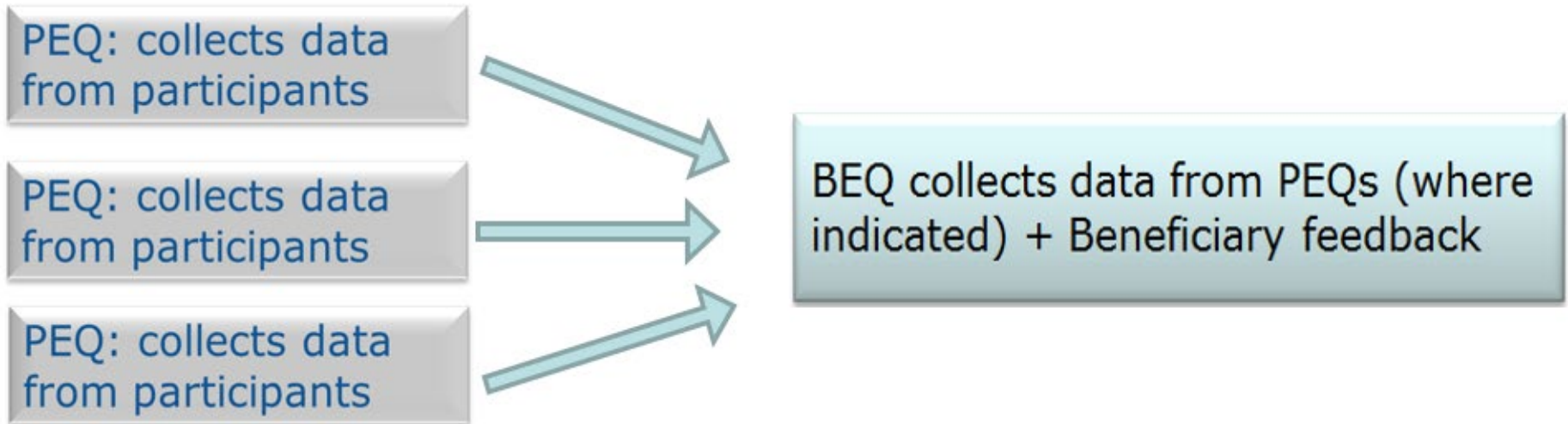
- Show the quality, achievements and impact of your project.
- Justify the costs of the activities.
- Not necessarily long but complete and precise.
- Highlight any eventual discrepancy with the Description of the Action (Annex 1 of the Grant Agreement).

Technical report – target reached?

Total Number of Participants		25			
• By EU Member States					
Austria		France	5	Malta	1
Belgium	5	Germany		The Netherlands	
Bulgaria		Greece	2	Poland	1
Croatia		Hungary	3	Portugal	1
Cyprus		Ireland		Romania	1
Czech Republic		Italy	3	Slovakia	
Denmark²		Latvia		Slovenia	
Estonia		Lithuania		Spain	1
Finland		Luxembourg		Sweden	
				United Kingdom³	
• By Candidate Countries					
Albania	2	Montenegro			

Technical report Beneficiaries Evaluation Report (BEQ)

To be completed by the beneficiary, consolidate the feedback from **Participants' Evaluation Questionnaires - PEQ** (Annex of the grant agreement)



Technical report – Annexes

- **Original** (or certified in original) of duly signed **list of participants** for each day of attendance (template annex to Grant Agreement)
- **Original** (or certified in original) **Participants Evaluation Questionnaires** (template annex to Grant Agreement)
- Final agenda of the training event(s)
- Training materials (presentations, slides, brochures, links and log-in to relevant website etc.)
- The list of speakers
- Publications (if applicable)

Financial report

- The Detailed Budget shall be presented following the model of the grant agreement - **Annex III of the grant agreement.**
- The first sheet of the Detailed Budget is the **summary financial statement**
- Budget consumption — **Use of resources: highlight any deviations** from the estimated budget (Annex III of the grant agreement).
- Request for final payment:
 - **must** be signed by the legal representative,
 - use the model included in the final report template.

Financial report Supporting Documents

- The list of financial supporting documents is included in the template of the final report (page 3).
- Don't send them with the final report but keep them in order because....

Upon receipt of the final report the Commission will request a sample of supporting documents to be sent electronically by the beneficiary.

- The payment period of 60 days may be suspended in case of request for information and/or supporting documents.

Ex-post Audit

- Remember your project could be randomly selected

Keep all documentation for 5 years after final payment/recovery (Art. II.27.2 Duty to keep documents)

- The Commission may recover any payments made.

Eligible costs

Eligible costs – Key Elements

(Article II.19 of the Grant Agreement)

- Incurred within the *implementation period*;
- indicated in the estimated budget set out in Annex III;
- incurred in connection with the *action* as described in Annex I and are necessary for its implementation;
- identifiable, verifiable and recorded in the beneficiary's accounting records;
- comply with the requirements of applicable tax and social legislation;
- reasonable, justified and comply with the principle of sound financial management, in particular regarding economy and efficiency.

Budget headings – Staff Costs (1)

- 2 sub-categories of staff:
 - **Permanent** (including civil servants or public officials), working full or part-time on the project
 - **Non-permanent**: specifically recruited for the project:
 - Specific contract is needed.
 - Conditions similar to an employee.
 - Cost not significantly different from equivalent permanent staff.
- **Timesheets** or an equivalent time registration system **must be in place**

Budget headings – Staff Costs (2)

Calculation of staff costs for staff not fully allocated to the project

Annual gross salary + social charges

Actual days or hours

X working on the project as
substantiated by timesheets

Total actual annual productive
working days or hours

Where:

- Annual gross salary + social charges = costs actually paid by the beneficiary in the timeframe of a year, including: salary, taxes, employer's contribution for national security schemes, etc.
- Total actual annual productive time = total time in days or hours worked in the timeframe of a year

Budget headings – Staff Costs (3)

Examples of reasons for ineligibility

- Staff contracted by partners/organisations other than the beneficiary/co-beneficiary
- Unjustified deviation of daily/hourly rates from the forward budget (Annex III of the Grant Agreement)
- Wrong calculation of daily/hourly rates
- Inflated daily/hourly rates
- Work done outside the eligibility period or wrongly calculated in the timesheets.

Budget headings –Travel costs (1)

- Directly linked to the project's activities and made by persons taking part in the action
- All travel and accommodation expenses must be reported (budget headings A.b and A.c)
- In line with the beneficiary's usual practice and system
- The most economical fare and method should be applied
- Accommodation costs are reimbursed on the basis of **unit costs** in accordance with the grant agreement.

Budget headings –Travel costs (2)

Reimbursement of accommodation costs on the basis of **unit** costs (art I.12.3 of the grant agreement):

- Original (or certified in original) **attendance list** signed by all the participants each day of the event

Budget headings –Travel costs (3)

Examples of reasons for ineligibility

- Missing attendance list signed by the participants
- Invoice/ticket not clearly stating the amount paid and the date
- Missing proof of payment / bank transfer if the cost is incurred by the participant or staff member
- Number of nights exceeding the number indicated in the estimated budget (Annex III of the grant agreement)
- The participant does not belong to the eligible target group of the call for proposals

Budget headings – Meals and refreshments

Supporting documents:

- **Unit costs apply** – only original (or certified) attendance list signed by all participants (including speakers and staff) needed

Examples of reasons for ineligibility

- Missing original attendance list signed by the participants (including speakers and staff)
- The attendance list is not signed each day of the event
- The participant does not belong to the eligible target group of the call for proposals

Budget headings – Fees

Fees for speakers and interpretation services

Supporting documents:

- Contract and invoice
- Proof of payment

Examples of reasons for ineligibility:

- Cost not foreseen in the budget
- Cost incurred outside the period of the action

Budget headings – Consumables

Supporting documents

- Invoice and proof of payment

Examples of reasons of ineligibility

- Invoice not addressed to beneficiary/ co-beneficiary
- Cost cannot be linked to the project, cannot be traced or is part of the normal running costs
- Costs claimed are not consumables but general office supplies (pens, paper, folders, etc.) which are not eligible as direct costs and are covered as indirect costs (overheads) under heading A.j)
- Cost not foreseen in the budget attached to the GA

Budget headings – Publications (1)

Publications and dissemination

e.g. costs of layout, editing, printing, translation, website creation and maintenance of websites

- Exclusively linked to the project
- Visibility rules & disclaimer
- Reporting must be clear and precise (type of publication, no. of pages, price per unit, number of copies, languages, etc.)
- Invoices must be detailed (indicating no. of pages, price per unit etc.)

Budget headings – Publications (2)

Example of reasons for ineligibility

- Invoice not addressed to beneficiary/co-beneficiary
- Invoice does not have a link to the project, e.g. name of publication missing, date when activity took place missing
- Lack of visibility of the EU financial support and EU logo on publications
- Cost not foreseen in the budget
- Cost incurred outside the period of the action
- Hard copy of the publication not submitted with the final report

Thank you for your attention!