



GUIDE FOR PROJECT IMPLEMENTATION

PRACTICAL GUIDANCE FOR PROJECT PARTNERS

Version 5.3 (12.11.2020)



European Union
European Regional
Development Fund

Contents

GUIDE FOR PROJECT IMPLEMENTATION	0
<i>Practical guidance for project partners</i>	0
<i>Version 5.3 (12.11.2020).....</i>	0
1. Introduction.....	3
2. Starting up the project	5
2.1. Fulfilling conditions	6
Keep in mind:.....	6
2.2. Hand over to lead partner	6
2.3. Subsidy Contract.....	7
2.4. Supplementary information	7
Keep in mind:.....	9
Keep in mind:.....	10
Keep in mind:.....	10
3. Reporting.....	13
3.1. Reporting procedure	14
3.2. Partner Report	14
Keep in mind:.....	14
Keep in mind:.....	15
3.2.1. Reporting preparation costs, period 0	15
Keep in mind:.....	17
3.2.2. Reporting period 1 and onwards	17
Keep in mind:.....	18
Keep in mind:.....	18
Keep in mind:.....	18
3.2.3. Submitting the Partner Report	27
3.2.4. Partner report overview	28
3.2.5. Partner Living Tables	29
3.2.6. FLC Certificate	29
3.2.7. “Sitting Ducks”	30
3.2.8. Partner reporting when using the flat rate 40% simplified cost option	30
3.3. Project Report	31
3.3.1. Reporting preparation costs, period 0	32
3.3.2. Reporting period 1 and onwards	33
Keep in mind:.....	34
Keep in mind:.....	36
Keep in mind:.....	37
3.3.3. Submitting the Project Report	38
3.3.4. Project Living Tables	39
3.3.5. Reverting reports by lead partner	39
3.3.6. Project reporting when using the flat rate 40% simplified cost option.....	40
3.4. Checks of the Project Report and payments to projects	40
Keep in mind:.....	40

3.5. Project closure	41
3.5.1. Project closure period.....	41
3.5.2. Final Report.....	41
4. Project modifications.....	44
4.1. Modifications having no impact to the Application Form	44
4.1.1. Flexibility rule.....	44
4.1.2. Minor adjustments of the project activities.....	44
4.1.3. Technical modifications.....	45
4.2. Modifications having an impact to the Application Form	45
4.2.1. Modification procedure	46
4.2.2. Reporting during the Project Modification	47
4.2.3. Modification history and different Application Form version	48
5. Automatic messages	49
6. Annexes	50
Annex 1: Evidences for reporting.....	50
Annex 2: Tips for reporting	52
Guidance documents	52
Coherence.....	52
Information and communication requirements	52
Evidences.....	52
Annex 3: Example of filling in the List of Expenditure	53
Annex 4: Example of time sheet template	54
Annex 5. Staff cost tool	55
Annex 6. Support for Staff Cost	56
Support for Staff Cost	56
Full-time	57
Part-time with flexible hours, based on the monthly working time	58
Part-time with flexible hours, based on standard number of 1720 as annual working time	59
Contracted on an hourly basis	60
Annex 7. Reporting deliverables in Project Report	61
Annex 8. Final Report	62
Annex 9. Handling of changes in the staff budget line	64
Annex 10. Changes made compared to the previous version of Guide for project implementation ...	65

1. Introduction

This guide contains practical information related to project implementation. The guide focuses on project reporting and modification procedures in eMS. This document should be read together with the valid version of the Programme Manual. The Programme Manual defines the programme rules and procedures, whereas this guide explains how these are implemented in practice.

It is advisable for all project partners to read the whole document. However, the most important chapter is 3.2. Partner Report. The rest of the chapters in this guide reflect lead partner's duties and user rights in the eMS.

For the period 2014-2020, the Central Baltic Programme is using the eMonitoring System (eMS). It is a web-based application that is used with a web browser. The two newest versions of Internet Explorer, Chrome and Firefox are supported.

To gain access and user rights to eMS, all users have to register through a link on the eMS front page. Lead partner user rights cover a wider set of functionalities than partner user rights. Partners have access to their own reporting section as well as to the Application Form. The lead partner in turn has access to partner reporting, project reporting, modification requests, supplementary information, and the Application Form.

In the eMS each project has two main views: The *Project* i.e. the Application Form itself, project modification functionalities and *Reporting*, through which reports can be created and accessed.

A few tips:

- **SAVE** - Due to technical characteristics of web applications, save all changes regularly. You need to save at least before moving on to another section of the report, modification request or logging out. Note: the system will not warn you about unsaved changes. Saving the project is always done from the left-hand side menu or at the bottom of the web page.
- **FOLLOW APPLICATION FORM** - When implementing the project, always closely follow the project application available in the eMS. It is recommended to use electronic versions or printouts of the documents instead of pdf versions of the application, report and modification request.
- **TEXT BOXES** - When filling in information in the eMS, please note that text fields have limited length. The amount of available characters is indicated next to the text boxes. Therefore, be precise: there is no need to use the maximum number of characters if you are able to provide sufficient and concise information with less characters.
- **ENGLISH** - Reporting and project modifications in the eMS are done in English. Annexes to the report can be also in national languages if English versions are not available.

In addition to written guidance, the Joint Secretariat (JS) contact person will support the project during the whole project life cycle.

Data protection in the Central Baltic programme

The Central Baltic programme bodies, such as the Joint Secretariat and Managing Authority, First Level Controllers and Audit Authority, all carry out tasks that are defined in EU legislation. Thus, a separate consent is not requested from a person submitting their data to the programme.

Many of the legal tasks of the programme bodies spill over to the projects. The projects are required to submit certain information to the programme, wherefore they also have the obligation to collect that information (signature lists, salary slips, contact information, etc).

The programme only collects information that is required and needed for the programme to function and reach its goals. For more specific information on our data protection policies, please see chapter 3.7 of the Programme Manual and our website at <http://centralbaltic.eu/content/data-protection-central-baltic-programme>

2. Starting up the project

The Programme Steering Committee selects projects for funding (figure 1). Projects that are selected for funding may be approved under conditions. For information on starting up a project that is approved under conditions, see chapter 2.1. *Fulfilling conditions*. If your project is approved without conditions, go to chapter 2.2. *Hand over to lead partner*.

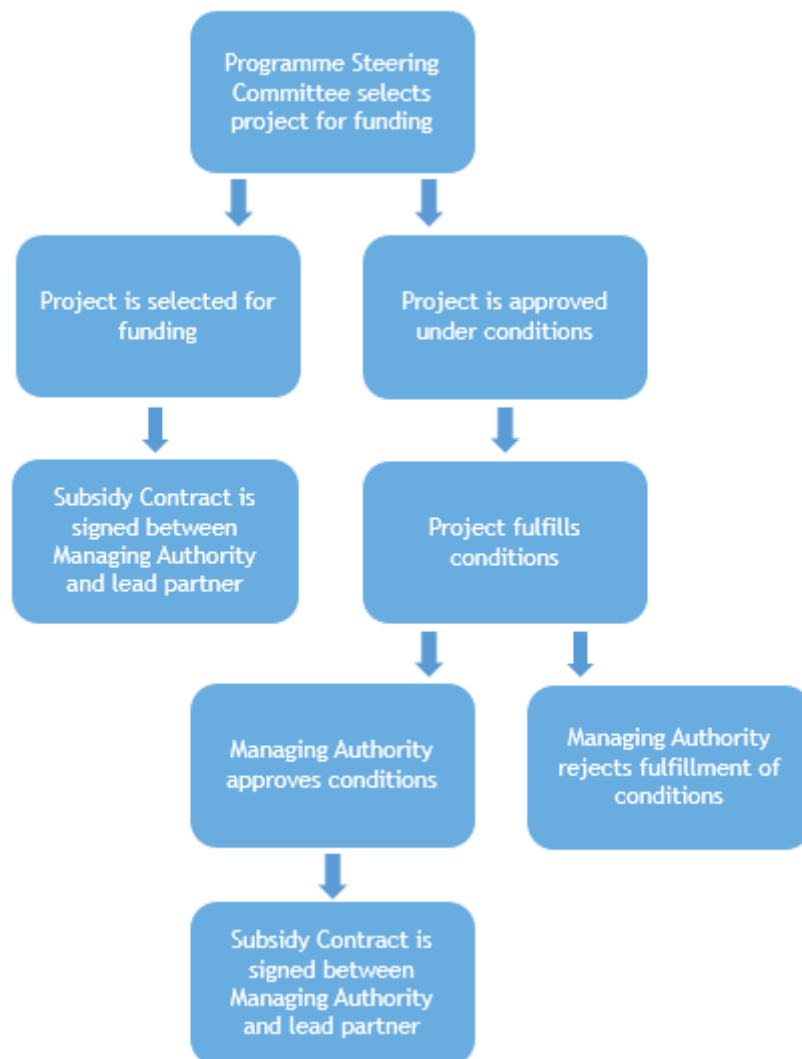


Figure 1. Process from Steering Committee selection until Subsidy Contract is signed.

2.1. Fulfilling conditions

The lead applicant is responsible for the fulfilment of conditions and updating of the application in the eMS. The JS contact person sends unofficial information to the lead applicant about the Steering Committee decision with conditions via email immediately after the Steering Committee meeting. When the Steering Committee meeting minutes are approved and the funding decisions are official, the Managing Authority (MA) sends an official decision to projects via the eMS.

The JS contact person will inform the lead applicant when the application can be modified in the eMS. When the user enters the application, a Modification request is shown with decision state and decision message with set conditions under the programme Steering Committee decision.

The lead applicant should be in contact with the JS contact person on how to fulfil conditions.

To submit the modified application, the lead applicant has to open *Application and Contract* from the left side menu, choose *Check modifications* and after that push the button *Submit change*. When the modification is submitted to the JS, the project state will change as *Cr_done* (figure 2).

Call ↕	Timeslot ↕	Specific Objective ↕	Submission Date ↕	Project state ↕	Applicant Or Leadpartner ↕	View Project
Call 2 Small Projects		4.1. More people benefiting from stronger Central Baltic communities	20.06.2016	Cr_done	tiina2	 View

Figure 2. When modification is successfully submitted project state will be *Cr_done*.

The JS/MA will review the modified application and ask for additional clarifications, if necessary. If the conditions have not been fulfilled within the set deadline, the project will be rejected. If the conditions have been fulfilled within the set deadline, the project will be approved.

2.2. Hand over to lead partner

After the conditions are fulfilled, the lead applicant needs to suggest a main lead partner. The lead applicant opens the application and selects the section *Lead Partner* in the menu.

In *Lead Partner*, the lead applicant writes the username of the prospective lead partner in the *Prospective Lead Partner* field and pushes *Declare as Lead Partner*. A yes/no confirmation message is shown.

Keep in mind:

Lead partner can have several users who have access to fill in the Project Report. The *main lead partner* has a right to assign user rights to other lead partner users.

The prospective lead partner will receive an automatic email that he/she has been nominated as a main lead partner in a project.

The JS contact person approves this user. If the main lead partner user is rejected, the lead applicant is informed by the JS contact person and has to propose a new one.

The usernames and passwords are personal. They are utilised for user identification and for producing sufficient audit trails. Each user is responsible for keeping their username and password safe and is responsible for all activities done with the username.

2.3. Subsidy Contract

The draft Subsidy Contract is formulated by the MA and sent for the lead partner for pre-check via email. Afterwards, the MA will post two signed paper copies for the lead partner to sign (please note that the letter will be sent to the project contact person according to the address in the approved Application Form). The lead partner shall sign both copies and return one copy to the MA. After the MA has received the signed Subsidy Contract, a copy of the contract is attached to the *Attachments* section of the Application Form. Thus, the whole partnership can access this document.

When the Subsidy Contract is signed by the MA and the lead partner, the project state will change to *Contracted* in the eMS.

2.4. Supplementary information

After the conditions are fulfilled, the lead partner has to fill in Supplementary information concerning Project management, Bank information, FLC, User assignment, Outputs, Documents and Procurements above the thresholds (figure 3).



Figure 3. Sections of Supplementary information.

The lead partner user signs in to the eMS and clicks *Supplementary information*, to fill in required information (figure 4). Supplementary information must be kept updated by the lead partner during project implementation. The lead partner has continuous access to this section. The section does not need to be separately opened by the JS contact person.

Report	Report start	Report end	State	Date Of P
Period 0 01.04.2016 - 01.04.2016				

Figure 4. Supplementary information.

Project management

Here information on the assigned people responsible for the project's (content) management, financial management and communication is filled in. Depending on the project, one person may be responsible for one or more of these tasks. Keep information up to date.

The project manager will be a person with whom the programme will be in contact related to the project implementation and other information and communication issues. The *project manager* and the *main lead partner* should be the same person (see figure 5). If the main lead partner user and the project manager are not the same person, this must be discussed with the project contact person in the JS. If the main lead partner user must be changed this is done by the project contact person in the JS.

Figure 5. Project Manager and main leadpartner should be the same person in the lead partner organisation.

Bank information

Bank account information for the lead partner needs to be entered in English. To confirm the bank account information, the lead partner must fill in *Financial identification template* and attach it to the bank information section (figure 6). The file should be filled in electronically rather than by hand. The file should be named Bank_account_information_LPname_yymmdd. It must be attached at the latest when the lead partner submits the first Project Report (period 0 report).



Filename	Filetype
Bank account information City University 160622.pdf	pdf

Figure 6. Financial identification template.

Link to Financial identification template

http://ec.europa.eu/budget/library/contracts_grants/info_contracts/financial_id/fich_sign_ba_gb_en.pdf

If the bank account changes, the information must be changed immediately, and a corresponding confirmation document attached. All payments are made to the bank account declared in this section.

The lead partner is responsible for the correctness of the information; any risks or costs related to payments going to wrong accounts due to incorrect information provided by the lead partner are borne solely by the lead partner.

Keep in mind:

The bank account information must always be kept updated by the lead partner.

FLC

Here, information on the FLC of each partner can be filled in by the lead partner.

In Estonia, Latvia, Sweden and Åland the FLC is centralised. In these cases, the information should refer to the national institution. No individual controller needs to be named.

In Finland, the FLC is organised in a decentralised way and each partner is responsible for finding its own auditor. The auditors must be certified by the Ministry Economic Affairs and Employment, wherefore the information on the auditor can only be given after the certification. Please note that filling in information here does not replace the certification process but is purely for information.

Keep in mind:

Finnish partners have to procure their own FLC in the beginning of the project.

More information on FLC can be found in the programme website: <http://centralbaltic.eu/content/assigned-first-level-control-organisations-countries>

User assignment

Two different types of user rights can be assigned: lead partner user and project partner user. Lead partner user rights have access to Project Report, Application Form, Supplementary information and Modifications. Project partner user rights have access to Partner Report and Application Form.

The *main lead partner* has to assign user rights to each lead partner or partner user. Project partner user rights must be given for the lead partner, too. Every person from the project partner personnel who needs user rights, must first register in eMS.

Several users can be assigned both for project partner and lead partner by lead partner user. Additional lead partner user rights can only be given by *main lead partner* user (See chapter 2.2. Hand over to lead partner). Read only user rights can be also given both for lead partner user and project partners.

User rights, both for a lead partner user and a project partner user, are set by writing the username of the person into a *New User* field and pushing *Add read/write user* or *Add readonly user* (figure 7). A user assignment can be removed by selecting the user and pushing *Remove*.

Keep in mind:

Lead partner can have several users who have access to fill in the Project Report. The *main lead partner* has right to assign user rights for other lead partner users.

Partners cannot start filling in report before the users have been assigned.

The screenshot displays the 'User Assignment' interface. At the top, a navigation bar includes 'Project Management', 'Bank Information', 'F L C', 'User Assignment' (highlighted), 'Outputs', 'Documents', and 'Procurements'. Below this, the 'User management' section is active. It contains two main areas: 'Leadpartner user' and 'Project partners'. Each area has a 'New User' input field, two buttons for adding users ('+ Add read/write user' and '+ Add readonly user', both circled in red), and two lists for assigned users. In the 'Leadpartner user' section, 'tiina2' is assigned as a read/write user. In the 'Project partners' section, the user is 'User For Partner XXXXX' and 'tiina2' is also assigned as a read/write user.

Figure 7. Lead partner can give both *read and write* and *read only* users rights.

Note that user rights for FLC are given by the MA. Finnish project partners must in the beginning of the project have their FLC designated by the Ministry Economic Affairs and Employment. The Ministry will inform the programme directly of the certified auditors for each partner.

To avoid delays with Finnish FLC user rights assignment, Finnish partners should procure their FLC and get designation for it from the Ministry of Economic Affairs and Employment at the very beginning of project implementation.

Outputs

Outputs are filled in at the same time with the Final Report (see chapter 3.5. Project closure).

Documents

For each partner, the lead partner provides information about the location of the archives for project documents and a responsible person for them. As this information can, in some cases, be used several years after project closure, it is advised to indicate a position and/or a general e-mail address of the partner institutions, rather than a concrete person. In such a case, fill in the work title of the relevant person instead of first and last name.

The information about archives must be filled in at the latest when the lead partner submits the period 1 Project Report.

Procurements above the thresholds

Information about public procurements exceeding the national and EU thresholds shall be filled in here. The information filled in here does not replace the reporting requirement for supporting documents which are submitted to the FLC or the JS.

Procurements above the thresholds are linked to reported cost in *List of Expenditure* section of the Partner Report. When FLC has approved the cost linked to the procurement it will be visible at the invoice list of the procurement in *Procurements Above The Thresholds* (figure 8).




Invoices					
1 - 1 Of 1					
Show more	Total declared in partnerreport	Date of declaration to flc (first submission)	Total approved by flc	Date of flc certificate	Link to the flc certificate
	€ 20.220,00	17.08.2018	€ 20.220,00	17.08.2018	
	€ 20.220,00		€ 20.220,00		
1 - 1 Of 1					
 Export					

Figure 8. cost linked to the procurement are visible after FLC certification.

3. Reporting

Regular reporting allows projects to follow their implementation. In a similar way, it is the main tool for the JS/MA to get information about how the project is meeting its targets.

A report has to be prepared for each reporting period, including the preparation period. During project implementation, the reporting period is 6 months, starting from the start date of the project onwards. At the end of the project the reporting period may be shorter than the full 6 months. Even then, a report for this period has to be prepared and submitted. The pre-defined reporting periods can be seen in *eMS Reporting* section.

There are two types of reports:

- **Partner Report** - filled in by each project partner (for more information see chapter 3.2. *Partner Report*). It consists of an activity part and financial report (list of expenditure). The Partner Report is submitted by each partner to their FLC in eMS.
- **Project Report** - filled in by the lead partner based on the information provided in the Partner Reports and FLC certificates (for more information see chapter 3.3 *Project Report*). The Project Report is submitted by the lead partner to the JS in eMS.

The project is asked to attach evidences of deliverables and outputs both to the Partner Report and Project Report. The maximum size of one document is 10 Mb. It is recommended that documents are attached in pdf-format. Audio-visual materials should be included to the report as a link when possible.

A few tips for reporting:

- Provide concise, clear and understandable information about implemented activities and main achievements;
- Avoid specific terminology and abbreviations that hinder understanding for readers that are not familiar with your specific field;
- Be honest and provide information also about challenges and deviations encountered in project implementation. This helps the lead partner and also programme staff to better tailor its support to projects and to prevent any future problems;
- When reporting, closely follow and refer to the project work plan (activity plan in work packages);
- Remember to attach evidence of deliverables and outputs (Annex 1);
- Limit information to the requested period;
- Start preparing the report in good time before the reporting deadline;
- Do not forget a final check before submitting the report.
- More tips for reporting are found in Annex 2 of this guide.

3.1. Reporting procedure

1. Each project partner fills in the Partner Report and submits it with all mandatory annexes to the FLC within 15 days after the end of the reporting period. (figure 9)
2. The FLC checks and verifies the eligibility of the costs within three months from partner report submission. If the FLC requires clarifications, the time for the partner to reply satisfactorily to the questions is not counted into the three months.
3. The lead partner combines the Project Report based on Partner Reports certified by the FLC. The lead partner has to submit the Project Report in four months after the end of the reporting period.
4. The technical admissibility check for received Project Report is done by the JS. As soon as it is finished, the MA makes an advance payment of 60 % of total certified ERDF for the lead partner. The advance payment is guaranteed for small projects and made for the regular projects upon possibility. The lead partner transfers the partner share for each partner.
5. The JS assesses the Project Report within 90 days after receiving it at the JS. In case the JS requires clarifications, the time for the lead partner to reply satisfactorily to the questions is not counted into the 90 days.
6. The MA makes the final payment based on the certified cost for the lead partner. The lead partner transfers the partner share for each partner.

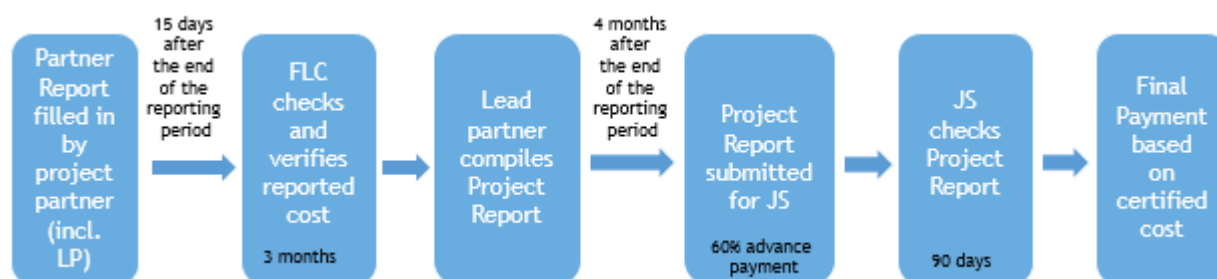


Figure 9. Reporting procedure.

3.2. Partner Report

When a Partner user enters the eMS and opens a project, the *Report* view is opened. A new report can be started by clicking on *Create New Report*. Each new report contains the same automatically pre-filled basic data about the project.

The reporting period is visible on the front page and in the header of the report.

Keep in mind:

The previous Partner Report must be always submitted to the FLC before a new one can be started.

The Partner Report includes four sections: Partner Report, List of Expenditure, Contribution and Forecast, Attachments, Personal data attachments (figure 10).

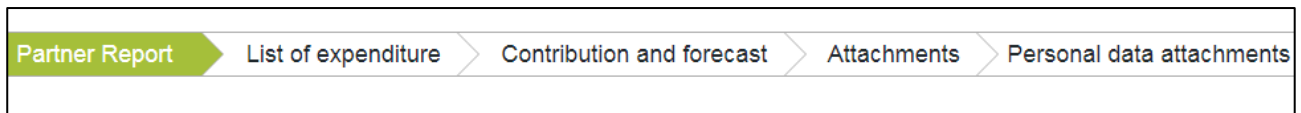


Figure 10. Different sections of Partner Report.

Users with both lead partner and partner user rights must select role as a Pp for partner reporting (Select Role above reports) (figure 11).

Select Role
Pp
Partner Reports

Keep in mind:

Access to the Partner Report is given by the main lead partner via assigning users (Supplementary information → User assignment) as partners in the eMS.

Figure 11. Partner Report is accessed in role of Pp.

3.2.1. Reporting preparation costs, period 0

All partners are asked to fill in this report, even if they do not have any preparation cost to be reported. If no costs are claimed, only inform of this in the summary field and otherwise leave the report empty. It is recommended to prepare and submit the period 0 Partner Report already during the first months of the project implementation.

As preparation costs are reported and paid out as a lump sum, special simplified requirements apply to this report.

Partner Report

The *Partner Report* consists first and foremost of a description of the activities undertaken in the work package Preparation. Direct reference to the work package Preparation information can be made under *Summary of partner work* (figure 12). Other parts of the section can be left empty.

Partner Report

Period 1 - 01.03.2018 - 31.08.2018

Start date

01.03.2018

End date

31.08.2018

Summary of partner work

Figure 12. A brief description of project preparation activities in Summary of partner work.

List of expenditure

The preparation lump sum is reported as the only cost for those partners for whom the cost was budgeted. The sum is reported in the *List of expenditure* under Travel and accommodation costs. Only limited information is required for lump sums:

- **Budget line** - Travel and accommodation
- **Work package** - Preparation
- **Internal reference number**
- **Declared lump sum in EUR**
- **Description 1** - Partner name in English
- **Description 2** - "lump sum preparations"

As the preparation lump sum is paid out based on a methodology defined by the programme, no supporting documents or proof on indicator fulfilment is needed.

Contribution and forecast

Each partner with preparation cost has to fill in partner contribution. *Target value of partner contribution* is added to *Current report* column (figure 13).

Follow-up of partner contribution

Target value of partner contribution
€ 3.333,34

Name of contribution ⇅	Legal status ⇅	Total amount Indicated in the Application Form ⇅	% of total (according to AF) ⇅	Previously reported ⇅	Current report
Municipality X	public	€ 57.047,28	34,43 %	€ 5.729,90	€ 3.333,34

Figure 13. Partner contribution to be filled in Current report column.

If a Finnish partner has received national co-financing from the Regional Council of Southwest Finland, the national co-financing cannot be used for period 0. This is because the Regional Council of Southwest Finland has granted the national co-financing only for the project duration (starting date-ending date). The own co-financing for the preparation period must come from other sources, e.g. own co-financing from the partner organisation.

Keep in mind:

Co-financing from the Regional Council of Southwest Finland for the national co-financing cannot be used for period 0.

Submitting period 0 report

After the required parts are filled in by the project partner, the report needs to be checked by clicking *Check Saved Report*. If the check succeeds, and only after this, the partner can submit the report to FLC by clicking *Submit Report*. The report must be submitted within 2 minutes from the check by the same user.

Period 0 Partner Reports which do not include any preparation cost are directly submitted for the lead partner (figure 14). The reports are for lead partners' information only and do not go to the FLC and are not attached to the Project Report. However, for the eMS technical reason at least lead partner, partner report should include one line in List of Expenditure with zero costs where the description can be "no costs in this period".

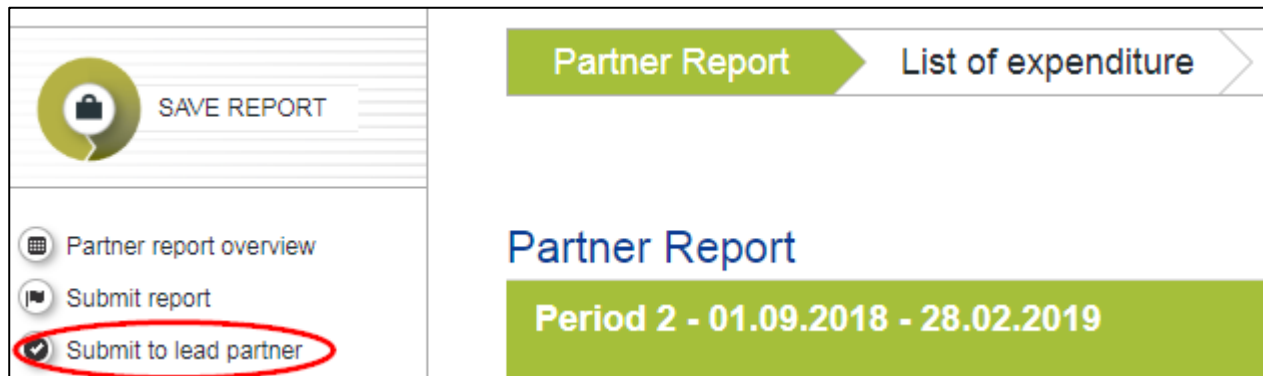


Figure 14. Period 0 Partner Report which do not include any cost is submitted directly for the lead partner.

3.2.2. Reporting period 1 and onwards

Partner Report

Summary of partner work

Describe how you have contributed to the implementation of project outputs and results. Mention activities implemented and describe the main achievements. Also inform about possible challenges and problems that occurred during the reporting period.

Ensure that the description is coherent with expenses listed in the *List of expenditure*.

Insert here also direct link of partner organisation's website where the information about the project can be found.

Project Main Outputs Delivered

Click *Add Output* and then you will be able to choose the relevant output from the drop-down menu. Here you will report the progress taken in the implementation of the outputs. For each output, provide a short description of the progress. For outputs attach evidence of its delivery (document, picture etc.). More than one output evidence can be attached.

Target Groups Reached

Click *Add target group* and choose the relevant target group from the drop-down menu. Indicate how many target group representatives/organisations you have reached from this particular target group during the reporting period. Also give a brief explanation on how the target group(s) was (were) reached and involved in project activities. In case you faced problems reaching a certain planned target group, describe this.

Keep in mind:

Use the same methodology to quantify target group as in the Application Form.

Reporting per work package

For each work package describe activities implemented by the project partner. When doing this follow your work plan closely. (P, Preparation work package must be filled in only for period 0.)

Add a relevant deliverable for each activity by choosing *Add deliverable* and selecting the relevant one from the dropdown menu. Describe the progress/completed deliverable and, if relevant, its use (for example, if an ICT tool is produced as deliverable, describe who will use it and how).

Do not forget to add relevant evidence of the deliverable (list of participants, meeting agenda, meeting minutes, photo, report, developed document or tool, etc.). It is necessary for the FLC to approve costs and the lead partner to be able to prepare the Project Report. The maximum size of one document is 10 Mb. It is recommended that documents are attached in pdf-format. Audio-visual materials should be included as a link to the report when possible.

When evidence of the deliverable cannot be added to the eMS, send a copy of it to the FLC and to the lead partner when submitting your Partner Report.

Keep in mind:

Follow communication requirements and guidance when implementing the project. Don't forget to add needed logos to your list of participants, meeting agendas, different deliverables etc.

Keep in mind:

If evidence of the deliverable (report, research) is added in national language, describe in English the main outcomes shortly, indicate how and by whom it will be used, if relevant deliverable description section.

In case of deviations (extent of the activity slightly reduced/enlarged, activity is implemented earlier/later, location of the activity is changed), please describe it (WP deviation(s)). In case you face some problems related to the implementation (delayed procurement, challenges to reach target group, etc.) provide information on that. Explain the deviations or problems and also give a solution or plan, how the deviation or problem is/was corrected.

Indicative list of evidence:

- List of participants
- Steering group meeting minutes
- Meeting agendas
- Specimen of deliverables
- etc.

List of expenditure

This chapter explains the basics for reporting different types of costs - *real costs* and *lump sums*.

Filling in List of expenditure

On the *List of Expenditure* section, the columns of the table can be changed to the users liking by clicking *Columns*. This hides excess data from the screen. Save your selection. A new selection can be made whenever needed.

The List of expenditure must be filled in **in English**. Supporting documents can be in national languages. Expenditure is reported on single invoice level.

Supporting documents added in the List of expenditure will be deleted automatically two years after CA certification. Thus, the eMS is not an archive for the documents.

Reporting real cost

Costs are reported in the period when they have been actually **paid out**.

Please note that the programme rules require that a bid-at-three procedure must be applied in case of tenders of 5 000€ and above. Also, any changes to the existing contracts must comply with the public procurement rules and must be documented for the other budget lines concerned by public procurement.

An expense is added to the report by clicking *Add real cost* and filling the form with the following information (figure 15):

- **Budget line** - The budget line that the expense belongs to.
- **Work package** - Select the most suitable work package for the cost. The programme is not following spending per work package and thus the provided information is only indicative.
- **Procurement** - Select procurement. In case partner has procurements exceeding national and/or EU thresholds reported cost is linked to correct procurement. The procurements are filled in the *Supplementary Information*. (See more chapter 2.4. Supplementary information)
- **Internal reference number** - Transaction number in your accounting system.
- **Invoice date** - Date given on the invoice if applicable.

- **Date of payment** - Actual date of payment (on bank statement).
- **Currency** - Select the currency the cost is incurred in.
- **Total value of item in original currency** - Total cost of invoice (incl. VAT) in original currency.
- **VAT** - Amount of VAT in original currency.
- **Declared amount in the original currency** - Amount of cost declared for the project, excluding VAT if VAT can be recovered by any means, or with VAT if that is definitely borne by the project partner.
- **Expenditure outside the programme area** - This box is ticked if the expenditure relates to activity outside the programme area.
 - Expenditure outside the programme area must always be described and justified in the Application Form. The benefit should in all cases come to the programme area and the project. Note, that travel costs (budget line Travel and accommodation) are never calculated towards this limit.
- **Description 1** - Full name of the creditor (e.g. company name or person's name) - to whom the payment was made.
- **Description 2** - Short description of the cost item to explain what, when, to whom, where, why and/or how it relates to the project activities.
- **Partner comment** - Possibility to write more explanation if needed.

Supporting documents related to the declared cost in the List of expenditure are added for the expense by clicking *Upload*. The expense is saved by clicking *Add*. Supporting documents can be also signed electronically. However, if e-signed documents are added these must be accompanied with pdf-copy of the signed document.

See example of information and supporting documents to be provided in the list of expenditure as Annex 3 and Annex 1 of this guide.

If there is a need for corrections in the reported costs also negative cost can be reported in the list of expenditure.

PP	Budgetline	---	Description1	
	Workpackage	---		Description2
	Procurement	---		
	Internal Reference Number		Partner Comment	
	Invoice Number			
	Invoice Date			
	Date Of Payment			
	Currency	EUR - EURO		
	Conversion rate			
	Total Value Of Item In Original Currency			
	Vat			
	Declared Amount In The Original Currency			
	Declared amount in Eur			
	Expenditure Outside (The Union Part Of) The Programme Area?	<input type="checkbox"/>		
	<div> <div>Upload</div> <div></div> <div>Uploaded</div> <div>No records found</div> <div>Add</div> </div>			

Figure 15. Information about reported real cost.

Reporting lump sums

Lump sums are reported only when the activities related to the lump sum are **fully implemented and promised indicator is fulfilled**. Lump sum is added to the report by clicking *Add lump sum* and filling the form with the following information (figure 16):

- **Budget line** - Fill in the name of the relevant lump sum, as set in the Application Form (budget) and Subsidy Contract.
- **Internal reference number**
- **Declared Lump sum in EUR** - Fill in the same sum than in the budget and Subsidy Contract.
- **Description 1** - Fill in partner name.
- **Description 2** - Fill in “lump sum XX”, using the name set in the budget and Subsidy Contract.

Proof on indicator fulfilment as defined in Subsidy Contract is needed for all lump sums. *Upload* evidence as an attachment to the lump sum.

Please note that even if the procurements are not separately reported, the programme rules require that a bid-at-three procedure must be applied in case of tenders of 5 000€ and above. Also, any changes to the existing contracts must comply with the public procurement rules and must be documented for the other budget lines concerned by public procurement.

PP	Budgetline	---	Description1	
	Workpackage	---		
	Internal Reference Number			Description2
	Declared Lump Sum In E U R			
	Expenditure Outside (The Union Part Of) The Programme Area?	<input type="checkbox"/>		Partner Comment

Upload
Uploaded
No records found
Add

Figure 16. Information about reported lump sum.

Conversion to euro

All costs that have incurred in another currency than the euro are converted to euro at the time of reporting. This rule applies to project partners located outside the euro zone but also to euro zone project partners who have paid a cost in another currency. Lump sums are always reported in euro.

All conversions to euro are made automatically by the eMS. Costs are added in the original currency and the currency is selected. The final conversion rate is calculated when the report is submitted to the FLC.

The costs of fluctuation of foreign exchange rates are not eligible.

Staff costs

Salaries are reported in the eMS by employees on monthly basis or in one block for the whole reporting period. The gross salary including social security costs can be reported as one block. Different amounts of social security costs need to be visible in the supporting documents but do not need to be disclosed in the List of expenditure separately. It is advised that both, actual salaries and taxes, are declared in the same period report, even though some taxes would be paid after the end of a reporting period. However, all these should be paid out before the FLC check.

If the salary costs are reported as one block for the whole reporting period remember to add the payment date of the last month's paid salary in the List of expenditure.

If a project employee is working part time with flexible hours or is contracted on an hourly basis, the employee is required to fill in timesheets. The timesheet must contain information on the total working time (divided between the project and other activities) per day with brief information on the tasks done. An example template is provided as an annex (Annex 4) to this

guide. The partner may also suggest to the FLC the use of an existing template of the organisation. The FLC decides on which template meets their needs for verifying the eligibility of costs.

For reporting the staff costs for project employee working part time with flexible number of hours, it is required to use the *Staff cost tool* (Annex 5) when hourly rate for reporting is calculated. This tool also includes a timesheet option which can be used instead of separate timesheet template. The tool can be found from the programme website www.centralbaltic.eu under the documents section.

More details for staff cost types are provided in Annex 6, *Support for Staff Cost*.

Indicative list of evidence:

- Copies of employment/work contract or an appointment decision/contract considered as an employment document with information about set working time for the project including job description (to be attached with the report when employee's salaries are reported for the first time or if the working conditions are changed)
- Salary slips
- Payment orders/bank statement of the paid-out salaries or other proof of payment of salaries and employer's contribution
- Time sheet if working with flexible number of hours or on an hourly basis
- Staff cost tool for employee working part time with flexible number of hours

Due to General Data Protection Regulation (GDPR) attachments in staff cost are not visible for the lead partner. FLC, JS/MA have access to these documents.

Office and administrative expenditure

The office and administration costs are covered as a flat rate (15% out of the reported staff cost items). The sum is calculated automatically by the eMS and is paid without supporting documents. If costs covered as flat rate are visible in the project cost centre or account in bookkeeping, these costs can be crossed out in the general ledger when the Partner Report is submitted to the FLC. It is, however, advisable to leave these costs out from project cost centre or account in bookkeeping completely.

A full list of office and administrative expenditure can be found in the Programme Manual (Office and administrative expenditure).

Travel and accommodation cost

Only travel, accommodation, visa cost, and daily allowances can be included under this budget line. All cost must be borne directly by the project partner. Thus, e.g. travel cost of steering group members or target group under this budget line must be directly paid by the partner organisation. Daily allowances are eligible only for the project staff.

Indicative list of evidence:

- Agenda or similar report of the meeting/seminar/conference
- Paid invoices (e.g. hotel bills, travel tickets)
- Travel cost claims including daily allowance claims

- Proof of payment

External expertise and services cost

External expertise and services cover costs paid on the basis of contracts or written agreements and against invoices or requests for reimbursement to external experts and service providers that are acquired to carry out certain tasks or activities, linked to the delivery of the project. Sub-contracting between project partners is not allowed.

When purchasing external expertise or services, tendering and procurement rules applies both for public and private partners. In some cases, also existing framework contracts can be used when purchasing external expertise and services.

Indicative list of evidence:

- Evidence of the selection process, in line with national or the EU public procurement rules depending on the amount contracted.
- A contract or a written agreement laying down the services to be provided with a clear reference to the project. For experts paid on the basis of a daily fee, the daily rate together with the number of days contracted and the total amount of the contract must be provided. Any changes to the contract must comply with the public procurement rules and must be documented.
- An invoice or a request for reimbursement providing all relevant information in line with the applicable accountancy rules.
- Outputs of the work of external experts or service deliverables
- Proof of payment

Equipment expenditure

The equipment can be leased, rented, paid out as a one-time cost or paid out through a depreciation procedure. In case depreciation applies (see definition in the Programme Manual), the project partner must provide the FLC with a depreciation plan (Calculation scheme of depreciation) when the cost is first reported (figure 17). The plan must show the total value of the purchase, the period of its use and the cost per month/reporting period. The cost per period is reported in each period. If the equipment is not used solely for project purposes, only the share of project use is eligible for the project.

Equipment purchased	Total cost t	Depreciation time	Duration equipment use of in project	Unit price per month: total cost/ depreciation time	Final project cost
Computer	700 EUR	36 months	Project duration: 1.1.2016-31.12.2016 (12 months)	$700/36 = 19,44$ EUR/month	$19,44 \times 12 = 233,33$ EUR

Figure 17. Calculation scheme of depreciation.

All equipment must be listed in the approved application. If the phone is bought as a package including the phone and service in one monthly fee, the cost falls under *Office and administration* (flat rate).

Indicative list of evidence:

- Evidence of the procurement process (announcement, selection, award) in line with the national or the EU procurement rules depending on the amount of the contract
- Invoice (or a supporting document having equivalent probative value to invoice, in case of depreciation) providing all relevant information in line with the applicable accountancy rules
- Calculation scheme of depreciation
- Proof of payment

Infrastructure and works

Infrastructure and works covers costs related to investments in infrastructure that do not fall into the scope of other budget lines. All costs are subject to applicable public procurement rules.

Indicative list of evidences:

- Evidence of the procurement process (announcement, selection, award) in line with the national or the EU procurement rules depending on the amount of the contract
- Contract laying down the works/infrastructure to be provided, with clear reference to the project and the programme. For contracts based on a daily fee, such fee together with the number of days contracted and the total amount of the contract must be provided.
- Invoice providing all relevant information in line with the applicable accountancy rules
- Proof of payment and delivery

Contribution and forecast

Add here a forecast (in EUR) of how much money you foresee to spend in the next reporting period (*Estimated expenditure*). The information is not binding but is simply used by the programme to estimate its financial flows. Therefore, be as realistic and precise as possible in the estimation.

If the spending forecast differs from the approved work plan you need to provide a brief reference to foreseen activities and deviations. Otherwise you can make a reference to the approved work plan.

You must also include the amount of partner contribution in the report (figure 18). This is needed for the programme to being able to correctly follow the share of public and private own co-financing. Therefore, always indicate the contribution and its source in this section. Add *target value of partner contribution* to the *current report* column. The sum has been pre-calculated by eMS and you must fill in exactly this amount in the column.

The share of partner contribution between different sources of contribution can be divided according to the agreement between the partner organisation and the organisation(s) who is(are) providing the partner contribution.

Follow-up of partner contribution

Target value of partner contribution
€ 3.333,34

Name of contribution	Legal status	Total amount Indicated In the Application Form	% of total (according to AF)	Previously reported	Current report
Municipality X	public	€ 57.047,28	34,43 %	€ 5.729,90	€ 3.333,34

Figure 18. Partner contribution to be filled in Current report column.

The amount of partner contribution reported in this (above) table reflects the amount of partner contribution based on the reported cost. The amount is not updated based on the certified cost of the report. The amount of partner contribution based on certified cost can be seen from *Partner report overview* or *Partner living tables* (figure 19).

Partner Report Tables

Partner report expenditure summary

Fund	Partner total budget	Previous reports (state of play at the date of first submission to ftc of the current report)			Total amount currently declared to ftc	Total certified
		Declared to ftc	Reported to js	Confirmed by ca		
ERDF	€ 497.097,45	€ 17.189,70	€ 0,00	€ 0,00	€ 0,00	
Partner contribution	€ 165.699,15	€ 5.729,90	€ 0,00	€ 0,00	€ 0,00	
Total eligible expenditure	€ 662.796,60	€ 22.919,60	€ 0,00	€ 0,00	€ 0,00	

Export

Figure 19. Amount of partner contribution based on certified cost.

Attachments

Attachments that are found relevant for the report but cannot be added as supporting documents for an invoice or proof of delivery of an output or deliverable, can be added in the *Attachment* section. In case documents are added in *Attachment* section link them with reference in specific activity, deliverable or output and cost in the List of expenditure (figure 20). Documents can be also signed electronically. However, if e-signed documents are added these must be accompanied with pdf-copy of the signed document.

If the VAT status of the partner change during implementation, the JS contact person and the FLC must be informed about the change. Documentation about the status change must be added to the relevant Partner Report *Attachment* section. A budget modification may be requested from the JS by lead partner.

Attachments						
<input type="checkbox"/>	File name ↕	File type ↕	Date ↕	User ↕	Description	A
<input type="checkbox"/>	Partnership_Agreement_180122.pdf	pdf	03.09.2018 11:44:57	tiina2	Partnership agreement	Comment
<input type="checkbox"/>	P2_general_ledger_period1.pdf	pdf	03.09.2018 11:46:57	tiina2	General ledger of partner 2 for period 1	Comment
Download selected files						

Figure 20. Each document in Attachment section must be named in English and described clearly. Link them with reference in specific activity, deliverable or output and cost in the list of expenditure.

Indicative list of attachments:

- Partnership Agreement with the first period report
- Certifications that VAT is not recoverable if VAT is included in the project costs with the first report and if the VAT status changes
- Bookkeeping list/ General ledger
- Evidence about output or deliverable which cannot be attached to Partner Report section
- Evidence about cost which cannot be attached to the List of expenditure section
- Declaration of de minimis if needed (template available at programme webpage)

Personal data attachments

If there are any documents which must be handled according to GDPR, these documents are attached under this section. Please note that lead partner does not have access to these documents. FLC, JS/MA have access to these documents.

3.2.3. Submitting the Partner Report

After the *Partner Report*, *List of expenditure*, *Forecast and contributions* and *Attachments* are filled in by the project partner, the report needs to be checked by clicking *Check Saved Report*. If the check succeeds, and only after this, the partner can submit the report to FLC by clicking *Submit Report*. A confirmation for submitting the Partner Report is asked. Any in-built checks do not replace the check of the partner to make sure that everything has been included and is correct. The report must be submitted within 2 minutes from the check by the same user. When the report is submitted successfully, the status of the report will change as *Report Submitted* (figure 21).

Report	Report start	Report end	State	Date Of Partner Report Submission	Date Of Partner Report First Submission
Period 0 01.04.2015 - 01.10.2015					
Report 0.1	01.04.2015	01.10.2015	Report FLC certified	16.06.2016	09.08.2016
Period 1 01.01.2016 - 30.06.2016					
Report 1.1	01.01.2016	30.06.2016	Report FLC certified	15.07.2016	25.08.2016
Period 2 01.07.2016 - 31.12.2016					
Report 2.1	01.07.2016	31.12.2016	Report FLC certified	12.01.2017	12.01.2017
Period 3 01.01.2017 - 30.06.2017					
Report 3.1	01.01.2017	30.06.2017	Report FLC certified	14.07.2017	14.07.2017
Period 4 01.07.2017 - 31.12.2017					
Report 4.1	01.07.2017	31.12.2017	Report submitted	15.01.2018	15.01.2018

Figure 21. Status of submitted Partner Report.

Partner Reports which do not include any cost are directly submitted for the lead partner (*Submit to lead partner*). The reports are for lead partners' information only and do not go to the FLC and are not attached to the Project Report. However, in case of the partner report of the Lead Partner when there is no costs at all, there is still need to have a one line in the List of Expenditure with zero costs where the description can be "no costs in this period".

Due to the project closure period (three last months of the project duration) the last reporting period is often shorter than six months. The last Partner Report can be completed and submitted for the FLC as soon as all the cost are visible in book-keeping and reported. In other words, partners do not need to wait until the project ending date to submit the last Partner Report.

A prerequisite for reporting and submission is that the main lead partner has assigned users for partners (including the lead partner) to fill in Partner Reports, as described in chapter 2.4. *Supplementary information*.

3.2.4. Partner report overview

Under the *Partner report overview* menu item (left-side menu when inside Partner Report), there are various financial tables summing up the declared expenditure (figure 22). The tables are updated live with every new expenditure item.

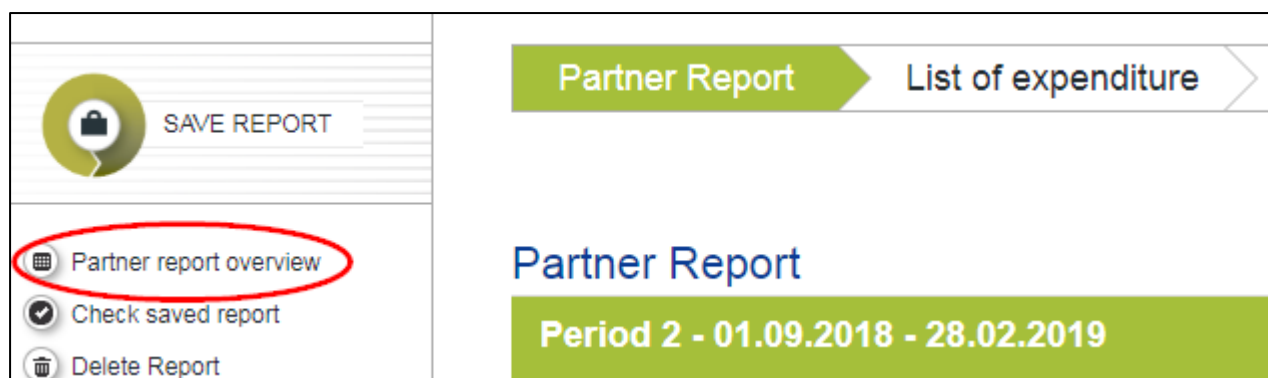


Figure 22. Partner report overview.

3.2.5. Partner Living Tables

Partner Living Tables (figure 23) are financial tables that summarise partner expenditure processed through all partner reports. Living tables can be used to keep an overview expenditure declared in partner reports. Partner Living tables can be accessed by pressing button under Partner report overview table.


Period 1 29.01.2017 - 28.07.2017				
Report 1.1	29.01.2017	28.07.2017	Report Submitted	30.01.2017
Period 2 29.07.2017 - 28.01.2018				
Report 2.1	29.07.2017	28.01.2018	Report In Progress	In Progress
Period 3 29.01.2018 - 28.07.2018				
Period 4 29.07.2018 - 29.01.2019				
 Partner Living Tables				

Figure 23. Partner Living Tables.

3.2.6. FLC Certificate

After the FLC has certified the Partner Report a magnifying glass appears to the Certificate column of the report which enables an access to FLC certificate (figure 24). FLC certificate i.e. includes information about expenditure declared and certified per budget line, FLC comments on possible findings, recommendations, and follow-up measures.

State	Date Of Partner Report Submission	Date Of Partner Report First Submission	Date of ftc verification	Included in Project Report	Total partner expenditure declared	View report	Certificate
Report FLC certified	03.10.2016	03.10.2016	27.11.2016	Period 0 Project Report 1	€ 9.334,70		
Report FLC certified	11.10.2016	11.10.2016	27.11.2016	Period 1 Project Report 1	€ 17.388,04		
Report FLC certified	11.04.2017	11.04.2017	13.06.2017	Period 2 Project Report 1	€ 20.040,51		

Figure 24. Access to FLC certificate.

The costs which are not certified by the FLC can be seen in the list of expenditure. The reasons for ineligibility can be found in the “*Comment FLC*” column.

3.2.7. “Sitting Ducks”

The FLC can choose not to verify a cost but instead to leave it as a “sitting duck” meaning that the cost is neither accepted nor rejected (e.g. further clarifications are needed or the cost is reported on the wrong reporting period). The “sitting duck” remains in the system and is re-evaluated by the FLC in the following report. The CA can also make declared expenditure as “sitting duck” when needed. Partners do not need to report sitting ducks again.

If some declared expenditures have been left as “sitting ducks”, these can be seen as pink in the list of expenditure (figure 25).

List Of Expenditure								
Report Number	Item Id	Budget Line	Int Ref No	Inv No	Inv Date	Paym Date	Description1	
LY 2.1	1.1	Staff costs				29.04.2016	Project Manager, Anna Smith	Salary inclu
LY 2.1	1.2	Staff costs				10.05.2016	Project Manager, Anna Smith	Vacation pa
LY 2.1	1.3	Staff costs				29.05.2017	Project Manager, Anna Smith	Salary inclu
LY 2.1	2.1	Office and administration		FR	N/A FR	N/A FR		
LY 2.1	3.1	Travel and accommodation	012	60546	10.05.2016	25.05.2016	Tallink Group AS	Project team
LY 2.1	3.2	Travel and accommodation	002	13488	18.04.2016	26.04.2016	VR	Project team
LY 2.1	3.3	Travel and accommodation	045	23478	15.02.2016	24.02.2016	SAS	Central Bal

Figure 25. “Sitting ducks” are pink in the List of expenditure.

3.2.8. Partner reporting when using the flat rate 40% simplified cost option

The option is available for those 5th call projects which were approved by the Steering Committee to use it. The use of this simplified cost option, in which a flat rate of 40% out of the reported staff costs is used, lightens the reporting in the eMS as fewer supporting documents are required. Only staff costs with relevant supporting documents are reported in the eMS, and all other costs are covered as 40% flat rate out of the reported eligible staff costs.

All reported costs related to the project implementation must comply with all relevant EU and/or national rules and regulations as well as all programme rules. For example, the rules related to public procurement and communication activities must be followed. More information about the eligibility rules can be found from the Programme Manual.

Period 0

The partners of the projects using the flat rate 40% simplified cost option are not reporting any cost for period 0. This preparation cost is included in the 40% flat rate and there is no separate preparation cost for these projects.

The period 0 Partner Reports which do not include any preparation cost must be submitted directly to the lead partner (*Submit to lead partner*). However, for the eMS technical reason at least Lead Partner, partner report should include one line in List of Expenditure with zero costs where the description can be “no costs in this period”.

Period 1 and onwards

The Partner Report is filled in according to the same instructions that apply to any other Partner Report. The only exception is the List of Expenditure, into which only the staff costs are filled in. All other costs are covered with the flat rate. The flat rate sum is automatically calculated as 40% out of the reported eligible staff cost items and is paid to the Lead Partner. No supporting documents are needed for the costs under the flat rate. In case of the partner report of the Lead Partner when there is no costs at all, there is still need to have a one line in the List of Expenditure with zero costs where the description can be “no costs in this period”.

Even though no separate supporting documents are required from other than staff costs, the project partners must retain all official files, documents and data about the project and its costs in a safe and orderly manner for possible audits.

3.3. Project Report

The lead partner prepares and submits the Project Report based on the Partner Reports that have been certified by the FLC.

The Project Report builds on the Partner Reports and it provides an overview of the project as a whole. The content must be filled in by the lead partner and is based on the information provided by the partners, as well as the approved work plan. The content and the attachments are not automatically transferred from Partner Reports; it is up to the lead partner to provide the information of the whole project and compile a joint report for the period.

The Project Report includes five different sections: Report, Work packages, Certificates, Project report overview, and Attachments (figure 26).

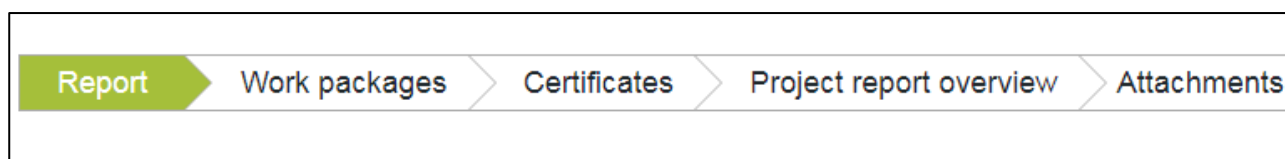


Figure 26. Sections of Project Report.

When starting to work with the Project Report, the lead partner user must select role as Lp from the drop-down menu available at the top of the reporting view (figure 27). A new report is started by clicking on *Create report for* (select correct period from drop-down menu). The previous Project Report must be always submitted to the JS before a new one can be started.

Figure 27. Project Report is accessed in the role of lead partner.

3.3.1. Reporting preparation costs, period 0

As preparation costs are reported and paid out as a lump sum, special simplified requirements apply to this report.

The report consists first and foremost of a description of the activities undertaken in the work package preparation which will be filled in *Highlights of main achievements*. Direct reference to the preparation work package information can be made.

The *LUMP SUM preparation* is reported as the only cost for those partners for whom the cost was budgeted. The relevant FLC certificates must be added under *Certificates* by ticking the *Include in Project Report* for each partner's FLC certificate in the *List of Partner FLC Certificates* (figure 28).

Choose from the horizontal menu *Work packages* Preparation and mark the WP status as *Completed*.

Submitting period 0 report

After the required parts are filled in, the report needs to be checked by clicking *Check Saved Report*. If the check succeeds, the lead partner can submit the report to the JS by clicking *Submit Report*. The report must be submitted within 2 minutes from the check by the same user.

Before submitting the report remember to attach a signed **Confirmation Letter to the Project Report** in the Attachments section of the Project Report ([Confirmation Letter to the project Report_12_2016.docx](#)).

3.3.2. Reporting period 1 and onwards

Report

Highlights of main achievement

Describe the progress of the project activities and progress towards the project main results. Add a brief description of 3 main achievements during the reporting period.

Insert here also direct links to each partner's website where the information about the project can be seen. Give a link to project webpage if the project has a separate one.

List of partners' FLC certificates

The relevant FLC certificates must be added by ticking the column *Include in project report* for each partner's FLC certificate in the *List of partners' FLC certificates* (figure 28).

List of partners' FLC certificates					
Partner abbreviation	Seq no of FLC certificate	Date of FLC certificate	Total expenditure certified by FLC	Include in project report	
1 PPA	PPA 4.1	15.05.2018	€ 36.705,52		<input checked="" type="checkbox"/>
2 PPB	PPB 4.1	21.06.2018	€ 35.638,26		<input checked="" type="checkbox"/>
3 PPC	PPC 4.1	23.05.2018	€ 83.925,13		<input checked="" type="checkbox"/>

Export As Xls

Figure 28. Including FLC certified cost in Project Report.

The lead partner has to review the costs of the project partners on a general level before adding FLC certificates to the list. For more information please see sub-chapter *Certificates*.

Project specific objectives

The *Level of achievement* is chosen from the drop-down menu and under the *Explanations* a short overview is given about the progress towards project specific objectives during the reporting period.

Achievement of project outputs

In this section data will be shown related to how your project is progressing. An overview of the project outputs' delivery is presented here, but the data is inserted in the relevant work package.

Target groups reached

Information on the target groups reached is presented here. The lead partner must go through and summarise information provided by the partners and add up the correct figures and explanations here.

As a *Source of verification*, give a proof that the target group was reached. As a proof you can e.g. refer to a document that is already attached to the report, project media coverage, web-page, meeting or event organised during the reporting period.

Keep in mind:

Use the same methodology to quantify target group as in the Application Form.

As a *Description of target group* explain shortly how the target group was involved in the project and/or how the target group was worked with. If some challenges to reach a target group were faced, describe these.

Problems and solutions found

If you have faced any problems in project implementation, explain them. Elaborate if the occurred problems will have an impact on project implementation and if specific actions are needed to solve the problems. If the solutions to solve the problem(s) are already found, explain them, too.

Horizontal principles

The description how the project contributed towards the horizontal principles must be given only with the last period Project Report (*Description of the contribution*). An overview shall be given of how the horizontal principles of the programme have been taken into account in project implementation. As in the Application Form, the project is asked to be realistic and only provide relevant information on the direct impact of the project.

For each Project Report *Contribution in this reporting period* must be chosen from the dropdown menu.

Fully implemented

The box is ticked only when all the project activities have been implemented, deliverables, outputs and results achieved, e.g. when submitting the Project Report of the final reporting period.

Work packages

Choose from the horizontal menu *Work packages* the relevant work package. In each work package, it is asked to provide information about WP status, implemented activities, deviations, project main outputs with evidence, activity status and deliverable status with evidence. When reporting outputs, activities and deliverables remember the coherence with previously reported ones.

WP status

Select status from the dropdown menu (not started, completed, proceeding according to work plan, behind schedule, ahead of schedule).

Describe the progress in this reporting period and explain how were partners involved and who did what

Based on the information from the Partner Reports, give an overview of the progress of the activities in the work package and the roles of the project partners.

Describe and justify any problems and deviations including delays from the work plan presented in the Application Form and the solutions found

If some activities did not progress according to the work plan or deliverables or project outputs were not achieved as planned, give an explanation for deviation(s). Also provide an explanation how the deviations are solved, if relevant.

Project outputs

The project outputs and programme output indicators that were defined in the Project Application are described under this section. Choose from the drop-down menu the *Level of achievement* of project output (figure 29) and indicate the amount of the programme output indicator (figure 30) achieved during this reporting period (*Achieved in this report*). A clear evidence about each reported project output must be attached (*Attachment/ Upload*). Only one evidence per project output can be attached. Thus compile the needed evidence as one document. It is recommended that attachments are in pdf-format. The maximum size of the attachment is 10 Mb.

Project outputs	Project output description	Programme output indicator	Achieved in this report	Level of achievement	Attachment
T1.1 International student teams	xxxx	Number of participating young people	<input type="text"/>	not started	Upload
T1.2 eToolbox for entrepreneurial education in secondary schools	xxxx	Number of participating young people	<input type="text"/>	not started	Upload

Figure 29. Project outputs are reported as level of achievement and evidence related to the reported project outputs is uploaded as Attachment.

Programme output indicator	Planned delivery month	Output quantification target	Achieved so far (not including this reporting period)	Achieved in this report
Number of participating young people	Mar.2021	150,00		
Number of participating young people	T1.1 International student teams	0,00		
	T1.2 eToolbox for entrepreneurial education in secondary schools			

Figure 30. Programme output indicators which are linked to the project outputs are reported in column Achieved in this report. Achievement values are only reported for those indicators which quantification target is more than 0.

Choose the status of the delivery of project activities from the drop-down menu

For each *Activity* choose the delivery status from the drop-down menu under *Act status*.

For each started *Deliverable* give a short description about how achievement of the deliverable has progressed and select *Del status*.

Fill in each section “*Del description*” with relevant explanation. If the activity is delayed and deliverable not completed in time the explanation and solutions must be added. If the activity/deliverable was already completed in previous reports, it should be mentioned: “Completed and reported in period X”. (Annex 7)

For each deliverable upload deliverable evidence. Give short description for the evidence. Only one evidence per deliverable can be attached. Thus, compile the needed evidence as one document. It is recommended that attachments are in pdf-format. The maximum size of the attachment is 10 Mb.

Keep in mind:

If evidence of the deliverable (report, research) is added in national language, describe in English the main outcomes shortly, indicate how and by whom it will be used, if relevant deliverable description section.

Make sure that titles of the attachments are in English and informative.

If it is not possible to upload the deliverable evidence, they shall be sent to the JS by regular post:

Central Baltic Programme 2014-2020
Regional Council of Southwest Finland
P.O. Box 273
20101 Turku
Finland

Add a reference to the project and the relevant Project Report.

Certificates

The lead partner should review the certificates and costs declared by all project partners on a general level. That can be done by selecting *Certificates* from the horizontal menu and choosing the FLC certificates for each project partner.

Under the *Certificates* section the lead partner sees all the costs certified by the FLC (*List of expenditure*). The lead partner includes all these costs in the Project Report (see the sub-chapter *List of partner's FLC certificates*).

The lead partner shall make deductions to the certified project partner cost if the flexibility rule has not been obeyed. In exceptional cases the lead partner may also detect costs that are not relevant for the project and deduct these. In both cases justification must be given in *Comment LP* box.

Keep in mind:

The lead partner can only decrease costs certified by FLC and cannot increase them.

Project report overview

Project report overview show various summary tables of the expenditure included in the Project Report (figure 31). The tables are updated before the report is submitted. All the cuts done by the lead partner are immediately visible in the tables.

Report

Work packages

Certificates

Project report overview

Attachments

Project Report Tables

Project report expenditure summary

Fund	Project total budget	Previous reports (state of play at the date of submission to js of the current report)			Total amount declared to flc	Total amount certified by flc	Flc difference	
		Declared to flc	Reported to js	Confirmed by ca			Total amount verified by flc and found ineligible	Total amount declared to flc in current report but not processed with the current certificate (flc sitting duck)

Figure 31. Project report overview.

Project report overview follows the same logic as those in the Partner Report but take into account all certificates included in the Project Report.

Attachments

The following mandatory documents are to be attached in the Project Report in eMS:

- A scanned copy of signed **Confirmation Letter to the Project Report** ([Confirmation Letter to the project Report_12_2016.docx](#)). It must be signed by a person holding the right to sign documents on behalf of the Lead partner organisation. Original signed Confirmation Letter to the Project Report must be kept by lead partner organisation for audit purposes. (figure 32) The Confirmation Letter to the Project Report can be also electronically signed.

- If a signee is new, documentation to show that the person/position signing the letter holds the right to sign the document (an extract of the organisation's statutes or similar) must be submitted.
- A copy of the signed Partnership Agreement with the first period Project Report.
- Declaration of de minimis if needed.

The project may wish to submit additional documents with the report to prove the achievement of the outputs and deliverables of the project. The documents related to the outputs and deliverables should be added in the *Work Packages* section in the first hand. In case documents are added in *Attachment* section link them with reference in specific deliverable or output. Description must be given to each attachment. Any attachment which is not clearly linked to the specific deliverable or output or is not identifiable, are not considered and additional clarifications might be asked during the monitoring process.

All attachments must be named clearly in English so that they are easily identifiable. For example:

- DT141_workshop_report_YYMMDD
- Confirmation_letter_period4_180207

Report	Work packages	Certificates	Project report overview	Attachments														
Upload <input type="button" value="+ Upload"/>																		
Attachments <table border="1"> <thead> <tr> <th>Select</th> <th>Filename</th> <th>Linked from</th> <th>Filetype</th> <th>Upload date</th> <th>User</th> <th>Description</th> </tr> </thead> <tbody> <tr> <td><input type="checkbox"/></td> <td>Confirmation_letter_period4_180207.docx</td> <td></td> <td>docx</td> <td>13.09.2018 15:25:34</td> <td>tina2</td> <td>Confirmation letter to period 4 report</td> </tr> </tbody> </table>					Select	Filename	Linked from	Filetype	Upload date	User	Description	<input type="checkbox"/>	Confirmation_letter_period4_180207.docx		docx	13.09.2018 15:25:34	tina2	Confirmation letter to period 4 report
Select	Filename	Linked from	Filetype	Upload date	User	Description												
<input type="checkbox"/>	Confirmation_letter_period4_180207.docx		docx	13.09.2018 15:25:34	tina2	Confirmation letter to period 4 report												

Figure 32. Signed Confirmation Letter must be attached in each Project Report.

3.3.3. Submitting the Project Report

When all the fields have been filled in the report has to be checked by clicking in the left side menu first the button *Check Report*. After the check is successful the button *Submit Report* will appear to the same place enabling the lead partner to submit the report. The report must be submitted within 2 minutes from the check by the same user.

You are asked to carefully check all content, figures, and attachments before submitting your report. Any missing incomplete information will lead to questions from the JS and delay the handling of the report.

3.3.4. Project Living Tables

Project Living Tables (figure 33) are financial tables that summarise project expenditure processed through all project reports. Living tables can be used to keep an overview expenditure declared in project reports. Project Living Tables follow the same logic than those in partner level. Project Living tables can be accessed in left hand side menu.

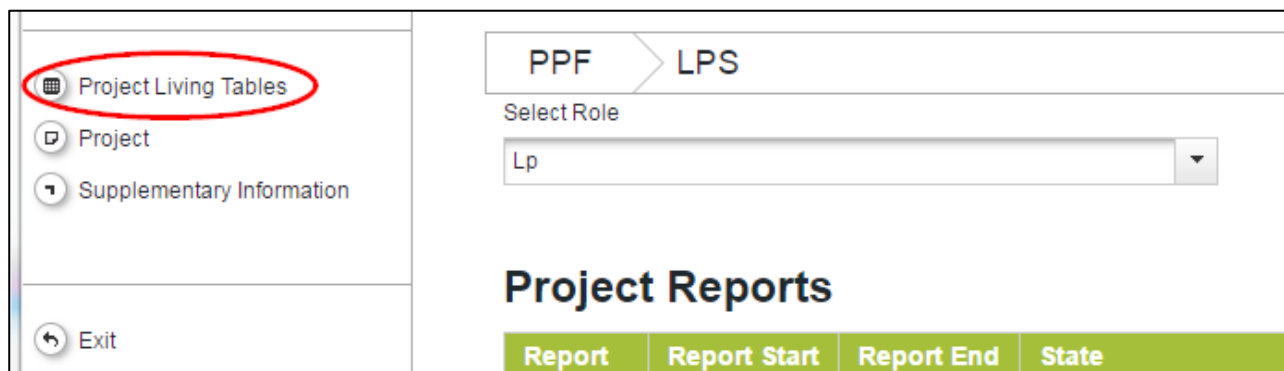


Figure 33. Project Living Tables.

3.3.5. Reverting reports by lead partner

The lead partner can revert the Partner Report back to the FLC or project partners (figure 34). This option might be used if the lead partner notices a mistake in the Partner Report and (s)he does not have an authority to make a correction. The lead partner cannot revert its own Partner Report. If the lead partner Partner Report must be reverted for the FLC or for the lead partner, this can be done by JS. Access for reverting can be found in *Project Report, List of partner FLC certificates*.

Total Partner E R D F Included	Total partner contribution	Private partner contribution	Public partner contribution	F L C certificate	Revert
	€ 0,00	€ 0,00	€ 0,00	Show F L C certificate	
	€ 3.473,60	€ 0,00	€ 3.473,60	Show F L C certificate	
	€ 1.006,20	€ 0,00	€ 1.006,20	Show F L C certificate	Revert From Lp To Flc Revert From Lp To Pp

Figure 34. Reverting Partner Reports from LP to FLC or PP.

If the Partner Report is reverted to a project partner, the partner has to make the corrections and the FLC has to re-certify the reported cost. If the Partner Report is reverted to the FLC, the FLC has to re-certify the reported cost.

3.3.6. Project reporting when using the flat rate 40% simplified cost option

Period 0

The projects using the flat rate 40% simplified cost option are not reporting any costs for period 0. This preparation cost is included in the 40% flat rate and there is no separate preparation cost for these projects. The whole budget consists of two parts, the staff costs and the 40% flat rate.

Period 0 Project Report which does not include any preparation costs is submitted to the JS without any information.

Period 1 and onwards

The Project Report is filled in according to the same instructions that apply to any other Project Report.

3.4. Checks of the Project Report and payments to projects

Once the Project Report has been completely submitted to the JS, an advance payment of 60% of the applied ERDF sum will be made to the lead partner. The advance payment is guaranteed for small projects and made for the regular projects upon possibility. The payment is made at the first possible instance. The lead partner is informed via eMS mailbox when the advance payment is done. The lead partner must transfer partner share for each partner immediately.

The Project Report is checked by the JS contact person and financial officer. The focus is on getting a good understanding of the progress of the project, ensuring that all costs and activities are relevant for the project and thus eligible, and that the outputs and results are being achieved according to plan.

The JS has in total 90 days to complete the checks on the Project Report. If there is information missing in the Project Report the JS will send an email to the lead partner explaining which information needs to be added to the report. The lead partner must complement the report and give clarifications.

When the report questions are sent to the lead partner the calculation of the 90 days stops until the lead partner has answered the questions.

After all checks have been completed by the JS contract person and financial officer, financial controller (CA) will conduct additional checks on sample basis, deduct ineligible expenditure and prepare actual payments. Based on this remaining eligible ERDF funds will be paid to the lead partner. The lead partner must transfer partner share for each partner immediately.

Keep in mind:

The lead partner must ensure that its bank account information is kept up to date at all times (See chapter Supplementary information).

The lead partner bears the responsibility if money is paid to the wrong account and additional costs occur.

3.5. Project closure

3.5.1. Project closure period

Closing the project includes several steps from finalising the activities to final reporting. The time span of the steps for closing the project is quite long usually including the last months of project implementation time, the closure period and time after the end date of the project.

Project closure period is a technical term for the last 3 months of the project and is designed for closing the project accounts as well as for preparing the Final Report. The possibility to incur costs for project partners ends at the same time when the implementation time ends. For the lead partner, there is a possibility still to incur costs related to management, i.e. finalising of the project. All partners can still receive and pay invoices for the activities that have taken place during the implementation time.

As the project partners, except for the lead partner, can no longer incur costs during the 3 last months of the project time, it is recommended to plan finalising activities so that all tasks are carried out during the implementation time, except the finalising of Partner Reports with the last expenditure. It is advised, for example, to organise the last face-to-face Steering Group meeting during the implementation time, so that all partners can cover the cost for participating to the meeting from the project budget. The final meeting of the project Steering Group to approve the Final Report can be held online.

3.5.2. Final Report

At the end of the project, the whole project is summarised in a project Final Report (Annex 8). This is a specific separate report the lead partner needs to fill in. The Final Report consists of only content questions and no costs are reported with it. The Final Report is handled and approved by the project Steering Group.

The project contact person in the JS will open the Final Report template for the lead partner to be filled in in the eMS (figure 35). The template is opened only when the last period Project Report is in state “*Report In Progress*”.

Period 4 01.10.2017 - 31.03.2018				
Report 4.1	01.10.2017	31.03.2018	Report in progress	In progress

Final Report


Final report	State	Date of submission	View report
Final report	Saved	Not submitted	 Final Report

Figure 35. Final Report is opened by project contact person in JS.

The Final Report is submitted together with the last Project Report latest five months after the end of the last reporting period. However, projects are encouraged to submit the last Project Report and the Final Report as soon as possible.

Outputs

As part of the Final Report the lead partner has to fill in the information about project outputs in the *Supplementary information* section (figure 36).

Give a short description for each output, who is the responsible partner for the output and where the output is accessible, archived or located. If no project partner is specifically nominated as a responsible partner, select lead partner. If no specific address can be given for the location of the output, you may leave this empty and only select NUTS for the location.

For each output also an evidence must be attached. If the output includes quantified targets (programme outputs) these must be reflected carefully through the attached documentation. If the output is not one clear entity, like integrated action plan for coastal area, aligned education programme, construction of small harbor visiting centre etc., the documentation must be carefully compiled and must give understandable information about the output also for the people who are not familiar with the project and its outputs.

All output attachments must be named clearly so that they are easily identifiable. For example:

- T111_education_programme_YYMMDD
- T112_compiled_listofparticipants_trainingsfortargetgroup_180207

PIS CB403 Application form version 0
 Show More
Supplementary Information

Project Management
 Bank Information
 F L C
 User Assignment
 Outputs

Outputs

Output T1.1.1 - International student teams

Description Of The Project Output

Figure 36. Outputs must be filled in at the same time with the Final Report.

Attachments to the Final Report

The minutes of the project steering group, where the Final Report is discussed and approved, are a mandatory annex with the Final Report. The minutes must be attached in the last period Project Report.

4. Project modifications

If the partnership notices that the approved project application needs to be updated in order to reach the promised results and outputs, the project may apply for a project modification. Modifications have been divided into two groups depending on whether the change requires a modification of the Application Form or not. The rules related to modifications are described in the Programme Manual, chapter 3.4. Modification procedures.

4.1. Modifications having no impact to the Application Form

4.1.1. Flexibility rule

The project may use the flexibility rule to adjust its budget during implementation. Projects are allowed to overspend by a maximum of 20% of the individual budget lines at project level. The project and partner total budget cannot be exceeded.

The flexibility rule does not apply to *Staff cost* or *lump sums*. The JS contact person must approve the staff cost changes beforehand in following cases (1) change (decrease or increase) the work load of a staff position by more than 25% compared to the plan in the Application Form or (2) add completely new tasks to the staff plan. Staff cost budget line cannot be exceeded. More information about staff cost changes can be found in Annex 9. Lump sums cannot be changed.

Within the budget flexibility rule it is not possible to change the nature (and intended use) of *equipment* items or increase amount of planned equipment. All changes related to equipment items must be approved by the JS before applying them, e.g. instead of laptop; two mobile phones etc.

If the project needs to add some new cost items (sub-budget lines) to their budget within the limits of flexibility rule the new cost items must be approved by the JS contact person. New cost items added in the framework of the flexibility rule must always serve the implementation of the approved work plan.

If some budget changes are made under the flexibility rule they must be taken into account when the Application Form is updated after approval of project modification.

4.1.2. Minor adjustments of the project activities

Minor adjustments of the project activities which do not have an impact to the project deliverables, results and/or indicators can be done without a formal procedure.

Minor adjustments like changes of timetables for activities or deliverables, changing place of meeting are communicated as deviations in Partner Report and Project Report.

Minor adjustments like additional workshop with the project target group, participation to unplanned conference must be approved by the JS Contact person before the additional activity takes place.

4.1.3. Technical modifications

Technical modifications that do not have an impact to the content of the project (change of the partner's (NB! not the lead partner) name, legal status, change of hosting organisation, change of contact person etc.) are made on a need basis. The JS contact person must be notified of these types of modifications as soon as possible. Technical modifications are made to Application Form when a modification having impact to the Application Form is made.

There are also technical modifications which can be made by the lead partner in the *Supplementary information* section of the eMS (See more chapter 2.4. Supplementary information). The lead partner must independently keep Supplementary information updated. No approval for these updates are needed from the JS Contact person.

4.2. Modifications having an impact to the Application Form

Any modifications beyond the scope of the flexibility rule, minor adjustments or technical modifications require a formal approval by the JS/MA and in certain cases, by the programme Steering Committee. The lead partner has to contact the JS contact person and discuss modifications as soon as the need for them appears.

It is strongly suggested to carefully plan ahead and incorporate as many modifications as possible needed by the project into one request for modification. The lead partner must involve all partners in the discussions in due time so that the needs of the whole partnership are reflected in the modification request.

Modifications related to activities or the budget should be done not more than 2 times during project implementation. The last modification request must be submitted no later than 6 months before the end date of the project. Project modifications come into force on the date of the approval only.

Project Steering Group has to handle official changes in the project and approve them before the lead partner submits the material to the JS/MA. Minutes from Steering Group meeting where the modification is approved must be attached to Modification Request.

4.2.1. Modification procedure

1. The lead partner contacts the JS contact person about the project modification. The lead partner has to introduce the applied modifications and give reasoning/justification for the modifications by using the Modification Request template. The template for the Modification Request is available at the programme webpage.
2. The JS contact person will assess the Modification Request within 20 days. Clarifications may be asked from the lead partner. In case the JS contact person requires clarifications, the time for the lead partner to reply satisfactorily to the questions is not counted into the 20 days handling time.
3. When the Modification Request is approved by the Project Steering Group and the clarification process is finalised with the JS contact person, the JS contact person opens the Application Form in the eMS and the lead partner can update the Application Form. The lead partner can enter in the Application Form and modify it
 - a. by clicking (1) *Project* in left-hand side toolbar and after that by clicking (2) the magnifying glass (figure 37).

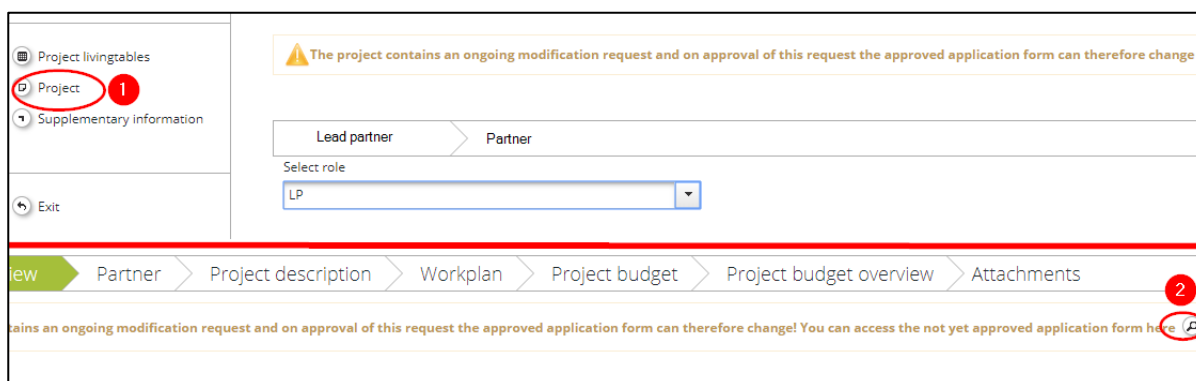


Figure 37. Option A. Access to Application Form modification.

OR

- b. by clicking (1) *Project*, *Modification Request overview* (2) and then clicking *Open new application form* magnifying glass of modification request in question (3) (figure 38).

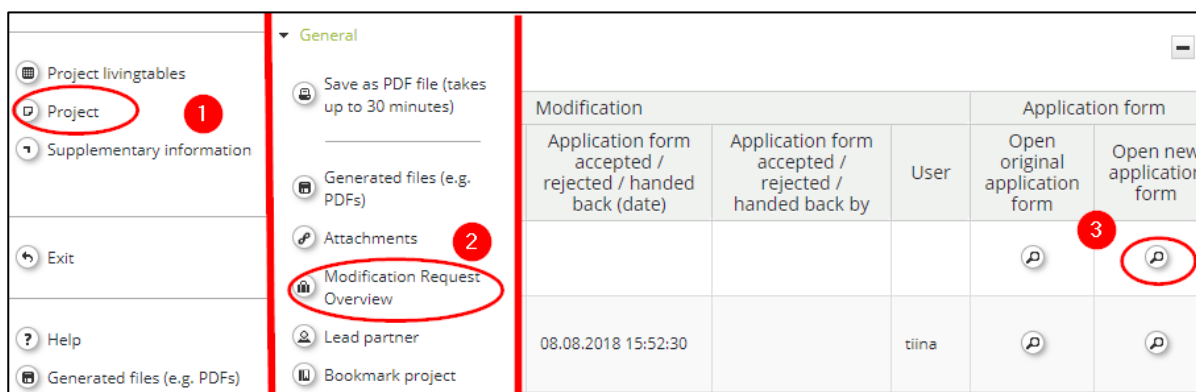


Figure 38. Option B. Access to Application Form modification.

4. When the modification is completed by the lead partner, the modified Application Form must be checked by the lead partner by clicking (1) *Check modification*. After the check, the updated Application Form can be submitted by choosing (2) *Submit modification* (figure 39).

The screenshot shows a web interface for 'Project overview'. On the left, under the 'General' tab, there are three options: 'Save as PDF file (takes up to 30 minutes)', 'Check Modification' (circled in red with a red '1' next to it), and 'Generated files (e.g. PDFs)'. On the right, under the 'General' tab, there are five options: 'Save as PDF file (takes up to 30 minutes)', 'Submit Modification' (circled in red with a red '2' next to it), 'Generated files (e.g. PDFs)', 'Attachments', and 'Modification Request Overview'. Below these tabs, there is a 'Project identification' section with two input fields: 'Programme priority' (containing 'P2 Sustainable use of common resou') and 'Project acronym' (containing 'TEST').

Figure 39. Submitting the modified Application Form.

5. The JS contact person checks the updated Application Form. If something needs to be corrected or clarified, the JS contact person will hand the modification back to the lead partner.
6. After the JS contact person has checked the updated Application Form, the modification request it is sent to the MA or SC for decision taking.
7. When the modification is approved by the MA or SC the modification comes into force, and a new version of the Application Form will be the valid one. No separate paper documents will be made to the Subsidy Contract. The Subsidy Contract always refers to the valid Application Form in eMS. The modification request can be also rejected by the MA/SC.

4.2.2. Reporting during the Project Modification

Each project partner including the lead partner can fill in reports while modification process is on. Partner and Project Reports are always linked to the Application Form version available at the time of their creation (figure 40). This also means that created Partner and Project Reports do not change, even if in the new Application Form, a partner, work package, activity, indicator, etc. have been added or deleted.

Two possibilities are available, if reporting needs to be done for items (partners, work packages, activities etc.), which have been added or deleted during the modification:

- Delete the created report and create a new report after acceptance of the new Application Form version.

- Create second report for the same period, containing reporting for the new items only. In this option JS contact person needs to open an additional new report for this period.

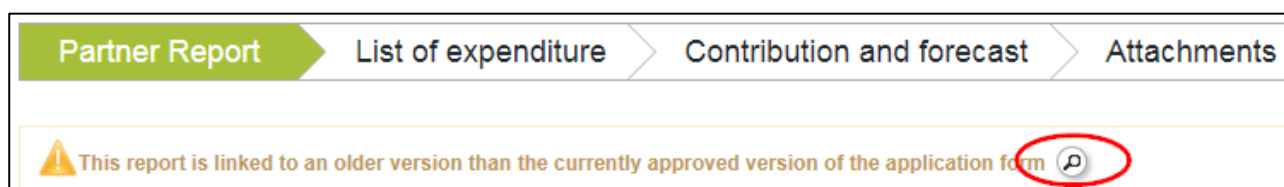


Figure 40. Access to older version of the Application Form.

4.2.3. Modification history and different Application Form version

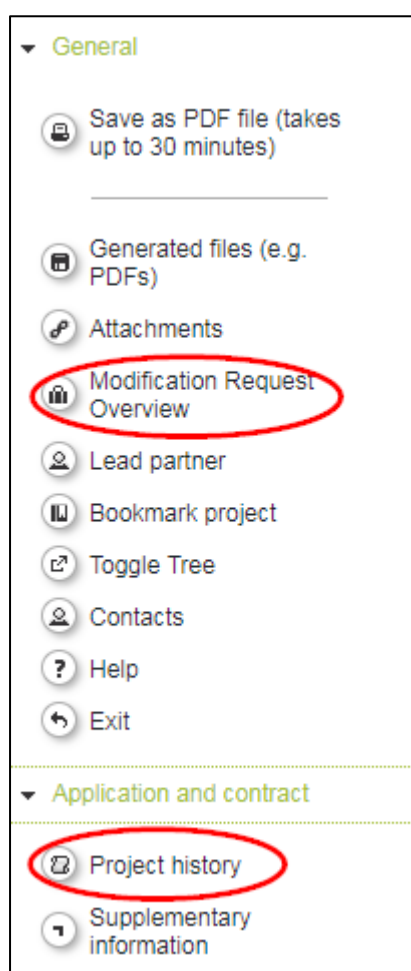


Figure 41. Overview tables to see modifications and application form versions.

There several overview tables in the eMS showing project modifications and versions of the Application Form (figure 41).

Project History: The eMS stores all versions of the Application Form in consecutive order under the menu item *Project History*. Whenever a version is generated (i.e. when the JS requests a modification, or a project is approved under conditions), a new line is added to the project history. Different versions of application forms can always be compared via the comparison function.

Modification Request Overview: All users having access to the project can also access the 'Modification Request Overview'. In this section all modification requests are listed, even those which were rejected by JS and no version was generated (such requests are not visible in project history). Users can see old and new version of the Application Form.

If Application Form is printed as PDF, the PDF is saved in *Generated Files* for 90 days. After this the down loaded document is deleted.

5. Automatic messages

You will receive automatic messages to your eMS mailbox in following cases:

- Lead partner - upon approval of Subsidy Contract
- Lead partner - upon acceptance/rejection of modification request
- All involved partners - upon FLC certification
- Lead partner - upon reverting Partner Report from JS to FLC or project partner

Notification about received message in mailbox is sent to your email from ems@centralbaltic.eu:
“You have a new message in Central Baltic e-Monitoring System. Please login at <https://ems.centralbaltic.eu> to view the message”.

6. Annexes

Annex 1: Evidences for reporting

Partner Report / List of expenditure (financial reporting)	Partner Report/ Partner Report (content reporting)	Partner Report/ Attachments (general attachments)	Project Report/ Work packages (content reporting)	Project Report/ Attachments (general attachments)
List of expenditure	Partner Report	Attachments	Work packages	Attachments
Staff cost <ul style="list-style-type: none"> - Work contract (when reporting for the first time) - Staff cost tool (for employee working with flexible number of hours) - Time sheet (for employee working on an hourly basis; and if time sheet of Staff cost tool is not used) - Salary slip or equivalent document i.e. organisation's payroll summary by employee - Proof of payment if not available from above mentioned payroll accounting documents 	Output or deliverable evidences can be following: <ul style="list-style-type: none"> - List of participants - Steering group meeting minutes - Meeting agenda - Meeting minutes - Presentation given at the event - Press release - Article in publication, magazine or newspaper - Publication - Technical drawing - Permit document - Photos illustrating events - Photos illustrating investments - Survey report 	<ul style="list-style-type: none"> - Partnership Agreement (when reporting for the first time) - VAT document (when reporting for the first time or if the VAT status changes) - Book-keeping list/ General ledger - De minimis document when relevant <p>Following documents must be identified with clear reference to the cost item in the <i>List of expenditure</i>:</p> <ul style="list-style-type: none"> - Evidence about cost which are not attached to the List 	Output or deliverable evidences can be following: <ul style="list-style-type: none"> - List of participants - Steering group meeting minutes - Meeting agenda - Meeting minutes - Presentation given at the event - Press release - Article in publication, magazine or newspaper - Publication - Technical drawing - Permit document - Photos illustrating events - Photos illustrating investments - Survey report 	<ul style="list-style-type: none"> - Signed Confirmation Letter - If signee is new, documentation about signature rights - Partnership Agreement (when reporting for the first time) - De minimis document when relevant <p>Documents related to the <i>outputs</i> or deliverables which cannot be attached in Report section, but are attached in Attachment section must be identified</p>
Travel and accommodation <ul style="list-style-type: none"> - Agenda and/or invitation for the event - Travel expense claim of the employee - Invoices and receipts - Proof of payment 				
External expertise and services				

<ul style="list-style-type: none"> - Evidence of selection process i.e. price comparison table (when reporting for the first time) - Contract or written agreement with service provider (when reporting for the first time) - Invoice - Proof of payment <p>In case of event and catering service (in addition to above):</p> <ul style="list-style-type: none"> - Agenda - List of participants 	<ul style="list-style-type: none"> - Feedback report - Videos or other audiovisual material - Developed model, plan, training programme or curricula - etc. 	<p>of Expenditure, i.e. larger entity documents like summary of payroll accounts including all employees or other document which should be attached several times under different cost items</p>	<ul style="list-style-type: none"> - Feedback report - Videos or other audiovisual material - Developed model, plan, training programme or curricula - etc. 	<p>with clear reference to the output or deliverable, e.g. "Number of the deliverable_name of the deliverble_date."</p>
<p>Equipment</p> <ul style="list-style-type: none"> - Evidence of selection process i.e. price comparison table (when reporting for the first time) - Calculation scheme of depreciation if bigger than low-value asset (when reporting for the first time) - Invoice - Proof of payment 		<p>Documents related to the <i>outputs</i> or <i>deliverables</i> which cannot be attached in Partner Report section, but are attached in Attachment section must be identified with clear reference to the output or deliverable, for example: "Number of the deliverable_name of the deliverble_date."</p>		
<p>Infrastructure and works</p> <ul style="list-style-type: none"> - Evidence of selection process i.e. price comparison table (when reporting for the first time) - Contract with service provider (when reporting for the first time) - Invoice - Proof of payment 				

NB! These are not closed lists of evidences. FLC and JS/MA have right to ask additional documentation when it is necessary. Supporting documents can be also signed electronically. However, if e-signed documents are added these must be accompanied with pdf-copy of the signed document.

Annex 2: Tips for reporting

Guidance documents	<ul style="list-style-type: none"> • Programme Manual - familiarize yourself with the general reporting procedure, rules for project implementation and cost eligibility described in this document. • Guide for Project Implementation - use the most up to date version of the document when filling Partner Report or Project Report. The document gives you specific information about reporting requirements, practical advice on what kind of information and documentation is needed in different parts of the reports etc.
Coherence	<ul style="list-style-type: none"> • Follow the Application Form (AF) closely when preparing Partner Report and Project Report. The AF is the basis for comparing project achievements towards set objectives, results, outputs, activities and deliverables. • Link the reported activities and achievements with reported cost. • Information in Partner Reports and Project Reports must be in line with each other and should reflect the Application Form. • Preferably use the same (similar) terminology or titles for outputs, activities, and deliverables to ensure that person checking report easily could link planned (AF) vs reported. If it not possible, provide clear references. • Make sure that figures are coherent in different report parts. • Report the cost only during the period when they were paid out. Remember to add the payment date for all costs in 'List of expenditure'.
Information and communication requirements	<ul style="list-style-type: none"> • Information and Communication requirements are described in the Programme Manual and Guide for Project Communication. • All project activities, outputs and deliverables have to meet information and communication requirements (e.g. regarding the correct use of references and logos). • Be proactive and verify the correctness of the necessary references during the implementation of the project or latest during the preparation of the report with the JS.
Evidences	<ul style="list-style-type: none"> • Do not forget to attach relevant evidence about each reported project output, activity or deliverable. • Information on activities, attachments and proofs of activities provided in the Partner Reports are not checked by the JS during project monitoring. Please include relevant information and attach necessary evidences to Project Report. • Attach all relevant documents to prove cost (list of them is provided for each budget line separately in the Guide for Project Implementation).

Annex 3: Example of filling in the List of Expenditure

Budget Line	Wp	Int Ref No	Inv No	Inv Date	Paym Date	Description1	Description2	Partner Comment	Currency	Total Val Item	Vat	Declared Amount Org Currency	Declared Amount Euro
Staff costs	M Management				29.04.2016	Anna Smith	Project Manager salary including social cost, April 2016	Fixed 40% working time	EUR	2050,00	0,00	2050,00	2050,00
Staff costs	M Management				10.05.2016	Anna Smith	Project Manager vacation payment including social cost, April 2016	Fixed 40% working time	EUR	130,00	0,00	130,00	130,00
Staff costs	M Management				29.05.2017	Anna Smith	Project Manager salary including social cost, May 2016	Fixed 40% working time	EUR	2050,00	0,00	2050,00	2050,00
Office and administration	M Management		F R	N/ A F R	N/ A F R				EUR	634,50		634,50	634,50
Travel and accomodation	M Management	012	60546	10.05.2016	25.05.2016	Tallink Group AS	Project team meeting 2.-3.5.2016, Tallinn, Anna Smith, ferry Helsinki-Tallinn		EUR	45,00	0,00	45,00	45,00
Travel and accomodation	M Management	002	13488	18.04.2016	26.04.2016	VR	Project team meeting 2.-3.5.2016, Tallinn, Anna Smith, train Lahti-Helsinki		EUR	24,00	2,40	21,60	21,60
Travel and accomodation	M Management	045	23478	15.02.2016	24.02.2016	SAS	Central Baltic LP seminar 10.2.2016, Anna Smith, flight Helsinki - Stockholm		EUR	345,00	0,00	345,00	345,00
Travel and accomodation	M Management	056	2666789	10.02.2016	10.02.2016	Hotel Cozy Stockholm	Central Baltic LP seminar 10.2.2016, Anna Smith, accommodation		SEK	1225,00	0,00	1225,00	125,70
External expertise and services	T1 Sport activation	005	335699	08.03.2016	17.03.2016	Sweet House Oy	Catering for Sport Innovations workshop 3.3.2016	15 participants	EUR	240,00	19,20	220,80	220,80
External expertise and services	M Management	087	334568	14.06.2016	30.06.2016	Auditor Oy	FLC cost, 1.1.-30.6.2016		EUR	800,00	192,00	608,00	608,00
Equipment	M Management	083	990075	04.01.2016	12.01.2016	Expert Oy	Laptop for Project Manager, Anna Smith, 40%	Total value of laptop 769 euro, declared amount 40% (excluding VAT)	EUR	769,00	184,56	233,78	233,78

Exported excel document in eMS.



Annex 4: Example of time sheet template

Time sheets can be used as a tool to record time spent on carrying out project activities by staff members assigned to work part-time on the project. The time sheet must cover 100% of the actual working time of the staff member.

An overall description of the work carried out by the staff members on the project in the month concerned shall be provided. In addition to hours spent on project activities, timesheets should indicate time dedicated to other activities outside the project that contributed to the employee's salary payment in the same month.

Working time must be recorded per month throughout the entire duration of the project. Only time included in time sheets is eligible and can be reported by the partner organisation. Estimates of hours worked are not accepted.

Minimum requirements in a timesheet:

Project acronym and ID: Organisation name: Employee name: Month/Year:				
Date	Project work description	Number of hours worked on the project	Other activities (number of hours)	Total
TOTAL				Actual 100% of working time
<p>I hereby confirm that the project work stated above is correct and true</p> <p>..... (Place, date and signature of project employee)</p> <p>I hereby confirm that the project work as stated above is correct and true</p> <p>..... (Place, date and signature of line manager)</p>				

Annex 5. Staff cost tool



Project: ###NO Project No. FILLED IN### ###NO Acronym FILLED IN###

Project partner: ###NO Partner name FILLED IN###

Staff costs tool

Technical instructions

1. Please only use ADOBE READER 10.0 or higher to fill in the form. When using other readers the form will not work properly. The latest version can be downloaded e.g. at <http://get.adobe.com/reader/>
2. Please ensure that JavaScript is enabled (check main menu > Edit > Preferences > JavaScript)
3. This is an interactive form. Some parts are only visible when you click on certain buttons or cells. Be aware of this when printing the form.
4. Guidance is displayed on grey background next to the relevant textboxes or tables. As default this guidance will not be visible on the print-out.

However, if you want to print the document including the guidance please tick here: ☐

How to use the form

1. Before starting to fill in the form, please check at <http://www.centralbaltic.eu> whether you are using the latest version of the form.
2. All input fields are framed. Fill in all relevant fields.
3. Obligatory fields are framed in red (when "Highlight Existing Fields" is enabled) and must be filled in. Other fields are optional, which means not relevant fields can be left empty.
4. Please start with the work from the beginning of the form. The form is interactive such that data filled in in previous sections may influence data and/or layout of later sections.
5. The reported amounts have to be in the national currency.
6. One staff costs tool per person shall be filled in per reporting period. Only in justified and exceptional cases the method could be changed. In such cases for each method a separate staff costs tool has to be filled in.
7. When entering decimal amounts, please use a "dot" as comma-separator e.g. "40.25" instead of "40,25".
8. This tool is mandatory to use for staff working for the project part time with flexible hours.

1. Identification

Project no. and acronym	<input type="text"/>	<input type="text"/>
Project partner no. and name	<input type="text"/>	<input type="text"/>
Name of the staff member	<input type="text"/>	
Position	<input type="text"/>	
Reporting period no.	<input type="text"/>	from <input type="text"/> to <input type="text"/>

2. Calculation of the eligible staff costs

This tool is mandatory to use for staff working for the project part time with flexible hours.

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

2.1. Calculation basis of the hourly rate

The staff costs shall be calculated on the basis of

Annex 6. Support for Staff Cost

Support for Staff Cost

How to use this document?

This document is for the (potential) project partners and can be used as a support in budgeting but especially for reporting staff costs. Programme Manual defines different methods how staff costs can be reported. This document provides supporting questions and an example of how to calculate the staff cost for each of the methods.

The questions reflect the rules defined in the Programme Manual. Supporting questions have been defined to verify that the partner can use the specific method for reporting staff costs correctly. Each question or statement should be answered with “yes” for the chosen method to be applicable for the partner and implement it correctly. If the answer for one question would be “no”, the method cannot be used. Please note, that some of the questions are only relevant for the implementation phase.

A few definitions

Gross employment cost = brutto salary (the salary specified in the work contract) + employers contribution to social security (that is not reimbursed for the employer) + holiday pay and allowance (if applicable) + taxable benefits in line with national & organisational practises - compensation from social security funds (if applicable, i.e. in case of sick leaves)

Employment document refers to employment contract or appointment decision setting up the conditions for the work. The appointment decision is needed if the work contract does not specifically state the responsibilities in the project and the work time dedicated to the project. Also collaborative labour agreements form a part of employment document if such agreement is in place on national level.

Time registration system refers to an internal system, where the employee records his/her work time divided into specific tasks (e.g. different projects). A system that is used for recording hours in general is not enough. It is also possible to use time sheet in the Staff Cost Tool.

“Based on real costs” means that the Programme does not use flat rate for staff costs. It also means that when reporting, the **calculation is always based on real costs**.

Full-time

Supporting questions

- Is the reported staff in line with the Application Form or approved by the project contact person?
- Is the person working solely for the project?
- Does the person have an employment document (a contract, or an appointment decision) to work full time for the project?
- Does the person have a job description with tasks related to the project?
- Are all staff related costs taken into account for the gross employment cost?

Calculation of the salary costs

100 % of gross employment cost is allocated to the project, so no specific calculation method is used.

Bear in mind

- Time registration is not needed for the person.
- Full time for the project can also mean 80% work time, but solely for the project.
- If this is not specified in the work contract, the appointment decision for a full time person can state e.g. **“NN works 100% on the CBXX PROJECT for period DD.MM.YYYY-DD.MM.YYYY.”**

Part-time with a fixed percentage

Supporting questions

- Is the reported staff in line with the Application Form or approved by the project contact person?
- Does the person have an employment document (a contract, or an appointment decision) to work for the project?
- Does the person have a job description with tasks related to the project?
- Is there a document fixing the share (%) that the person works for the project?
- Are all staff related costs taken into account for the gross employment cost?

Calculation of the salary costs

The defined % of gross employment cost is allocated to the project. The cost to the project is calculated with the formula:

- the gross employment cost per month * the defined % for the project

For example

- gross employment cost per month 4.000 €
- defined work time for the project 25 %

- cost for the project: $4.000 \text{ €} * 25 \% = 1.000 \text{ €}$

Bear in mind

- Time registration is not needed for the person.
- If this is not specified in the work contract, the appointment decision for a part time person can state e.g. **“NN works 25% on the CBXX PROJECT for period DD.MM.YYYY-DD.MM.YYYY.”**

Part-time with flexible hours, based on the monthly working time

Supporting questions

- Is the reported staff in line with the Application Form or approved by the project contact person?
- Does the person have an employment document, a contract, or an appointment to work for the project?
- Is the **working time of the person defined per month** (not per week, for example) in the above-mentioned document or a document of equal value?
- Does the person have a job description with tasks related to the project?
- Does the person have timesheets to show the number of worked hours?
- Does the timesheet cover 100% of the person's working time?
- Are only actually worked hours marked for the project in the timesheet and holidays or sick leave etc are excluded?
- Are all staff related costs taken into account for the gross employment cost?

Calculation of the salary costs

The calculation of the staff cost to the project is made in two steps:

- 1) the hourly rate calculated as the monthly gross employment cost/number of hours per month as fixed in the employment document
- 2) the above hourly rate is multiplied with the hours worked per month for the project from the time registration

For example:

- gross employment cost per month 4.000 €
- defined monthly work time in the employment document 152 h
- work time for the project according to time registration 43 h in a specific month

- 1) hourly rate: $4.000 \text{ €} / 152 \text{ h} = 26,32 \text{ €/h}$
- 2) cost for the project : $43 \text{ h} * 26,32 \text{ €/h} = 1.131,76 \text{ €}$

Bear in mind

- Time registration for 100 % work time is required.
- It is obligatory to use the Staff cost tool that can be downloaded at <http://centralbaltic.eu/document-categories/implementation-phase>
- Monthly working time must be stated in the employment documentation; monthly working time can also be set in the collaborative labor agreement
- If this is not specified in the work contract, the appointment decision for a part time person with flexible amount of hours can state e.g. “NN works between 20 and 100 hours per month on the CBXX PROJECT for period DD.MM.YYYY-DD.MM.YYYY.” or “NN works 250 hours on the CBXX PROJECT during the project duration time (DD.MM.YYYY- DD.MM.YYYY).”

Part-time with flexible hours, based on standard number of 1720 as annual working time

Supporting questions

- Is the reported staff in line with the Application Form or approved by the project contact person?
- Does the person have an employment document (a contract, or an appointment decision) to work for the project?
- Does the person have a job description with tasks related to the project?
- If staff costs are reported **for the first time** for the person is a **documented gross employment cost available for a consecutive 12-month period counting back from the end of the reporting period**?
- Does the person have timesheets to show the number of worked hours?
- Does the timesheet cover 100% of the person's working time?
- Are only actually worked hours marked for the project in the timesheet and holidays or sick leave etc. not included?
- Are all staff related costs taken into account for the gross employment cost?

Calculation of the salary costs

The calculation of the staff cost to the project is made in two steps:

- 1) the hourly rate is calculated as the latest documented annual gross employment cost/1720 h
- 2) the above hourly rate is multiplied with the hours worked per month for the project from the time registration

For example:

- latest documented annual gross employment cost 45.000 €
- work time for the project according to time registration 43 h

- 1) hourly rate: 45.000 € / 1720 h = 26,16 €/h
- 2) cost for the project : 43 h * 26,16 €/h = 1.124,88 €

Bear in mind

- Time registration for 100 % work time is required.
- If this is not specified in the work contract, the appointment decision for part time person with flexible amount of hours can state e.g. **“NN works between 20 and 100 hours per month on the CBXX PROJECT for period DD.MM.YYYY-DD.MM.YYYY.”** or **“NN works 250 hours on the CBXX PROJECT during the project duration time (DD.MM.YYYY- DD.MM.YYYY).”**
- It is obligatory to use the Staff cost tool that can be downloaded at <http://centralbaltic.eu/document-categories/implementation-phase>
- In case the gross employment cost **for a consecutive 12-month period counting back from the end of the reporting period** is not available, the cost can be extrapolated based on existing information. The calculated documented annual gross employment cost should include all salary related costs that would occur during the year. FLC must approve the calculation.
- The same hourly rate applies through the whole project duration, so the hourly rate is only calculated once when reporting the staff cost for the person for the first time.

Contracted on an hourly basis

Supporting questions

- Is the reported staff in line with the Application Form or approved by the project contact person?
- Does the person have an employment document, a contract, or an appointment to work for the project?
- Does the person have a job description with tasks related to the project?
- Is the **hourly rate fixed in the employment document?**
- Is the hourly rate (with corresponding social security costs) multiplied with the hours worked per month and is the sum of this calculation reported by the partner as cost for this month?
- Does the person have timesheets to show the number of worked hours?
- Does the timesheet meet the requirements of the programme?
- Does the timesheet cover 100% of the person's working time?

Calculation of the salary costs

The hourly rate (with corresponding social security costs) is multiplied with the hours worked per month.

Bear in mind

- Time registration providing information on the number of hours spent per month on the project is required.

Annex 7. Reporting deliverables in Project Report

Choose the status of the delivery of project activities from the drop-down menu

A.T1.1			
Activity title	Start month	End month	Act status
Planning of student camps.	01.2016	07.2016	completed
D.T1.1.1			
Deliverable title	Deliverable description	Planned delivery month	Del status
Plan for students camps to be implemented during the project.		07.2016	completed and achieved as planned
Del Description			Deliverable evidence
<p>Completed and reported in period 1.</p> <p>1962 Characters remaining</p>			<p>Upload</p>
A.T1.2			
Activity title	Start month	End month	Act status
Local student workshop in Latvia and Finland.	08.2016	10.2016	completed
D.T1.2.1			
Deliverable title	Deliverable description	Planned delivery month	Del status
Local student workshops implemented with feedback from participants		10.2016	completed and achieved as planned
Del Description			Deliverable evidence
<p>Workshops were implemented at Helsinki Normaalkoulu (10-14 October) and Rīgas 13. vidusskola (20-24 October). We had altogether 75 participants from 5th and 6th grade in Helsinki workshops and in Riga 86 participants from the same grades. As a result of the workshops students selected eight business ideas to be further developed. List of participants, programme of the workshops and feedback summary from the workshop can be found as attached evidence.</p> <p>1545 Characters remaining</p>			<p>Attached file (tiina2 19.02.2018)</p> <p>Delete attachment</p>

Fill in each section “Del Description” with relevant explanation. If the activity is delayed and deliverable not completed in time the explanation and solutions must be added. If the activity/deliverable was already completed in previous reports it should be mentioned: “Completed and reported in period X”. For each reported deliverable upload deliverable evidence. Give a short description for the evidence.

Annex 8. Final Report

Main achievements of the project	<i>Provide an overview of the most valuable and interesting achievements of your project. - what do you consider to be the main achievement? (1500 characters)</i>
Project main results (result indicator's targets)	<i>Describe what main results project achieved: describe achieved result indicator's target value (1500 characters)</i>
Project specific objectives	<i>Describe the achieved specific objectives of the project (1500 characters)</i>
Partnership and management	<i>Describe the partnership's work and cooperation in the project - was the partnership structure appropriate to implement and manage the project? - were all partners active? - did the partnership experience any challenges, and if yes, which ones and how were they solved? (1500 characters)</i>
Cross-border added value	<i>Describe the cross-border added value the project and the partners created. (1500 characters)</i>
Impact of the project to the target group(s) (end users)	<i>Describe how project results are currently being used by project target groups. What are the benefits for them? (1500 characters)</i>
Durability and transferability of project results	<i>How will the project results be used in the future? - agreed responsibilities of partners, stakeholders, target groups etc. To what extent are the project results transferable and what concrete measures have been planned to achieve this? (1500 characters)</i>
Access to project results and outputs	<i>Provide concrete details on how and where project results will be accessible (for example, mention the geographical location of the tourism destination, provide the web address where the e-tool is available, etc. (1500 characters)</i>
Project investments	<i>Describe implemented investments in project. Indicate if there were any changes or amendments. (1500 characters)</i>
Project communication: reaching target groups	<i>Were you successful in reaching all target groups as planned? (1500 characters)</i>
Project communication: activity evaluation	<i>Which communication activities do you consider to have been the most useful ones in disseminating the project's achievements and attracting target groups, and which ones were less useful? (1500 characters)</i>
Project challenges	<i>Describe the challenges (partnership, activity plan, budget, communication, etc.) your project faced during implementation, their reasons and solutions. What would you do differently now?</i>
Feedback on the project results from target groups (end users)	<i>Try to identify three representatives of project target groups (preferably end users) that have been affected by your</i>

	<p><i>project. Describe shortly what change they have experienced due to your project.</i></p> <p><i>These stories will be used by the programme in its analysis of its achievements and also in communication activities. Therefore, provide the information in a way that it can be published.</i></p> <p><i>If the persons representing the end users may be contacted by the JS for more information or a longer interview, please keep a record of their contact information.</i> (1500 characters)</p>
Feedback to the Central Baltic programme	<p><i>Provide feedback to the programme Joint Secretariat and Managing Authority on your experiences on working with the Central Baltic programme.</i> (1500 characters)</p>

Annex 9. Handling of changes in the staff budget line

The JS only approves staff changes when they are considered significant.

The JS contact person must approve the following cases before the partner can:

- change (decrease or increase) the work load of a staff position by more than 25% compared to the plan in the AF; or
- add completely new tasks to the staff plan

Note: rearranging planned staff positions between existing staff members or taking on a new person to do work already planned in the application does not need to be approved. For example, if the project has planned for a communication manager, it is possible to involve a trainee to take care some of the promised tasks; or if 50% project management and 50% communication management had been planned for two separate staff members, it is possible to combine these tasks for one 100% staff member.

However, if, as an example, no communication staff or procurement lawyer had not been planned and such are found to be needed during the project implementation, this needs to be approved by the JS.

Normal annual, "index" increases to the salary do not need to be approved by the JS; they will be verified by the FLC in the normal course of checking the report.

The above guidance does not change the guidance given on when modification requests are needed.

Annex 10. Changes made compared to the previous version of Guide for project implementation

Change	Page
User assignment - added read only user rights	9-10
Procurements above thresholds - added information about FLC certification related to procurement	11
Partner Report - new section Personal data attachments	14
Summary of partner work - added requirement to add link to the partner organisations webpage where project is introduced	17
Target groups reached - added information about reporting methodology	17
Reporting per work package - added specification how to describe deliverables	17
e-signed documents - also e-signed documents can be added in the eMS	19, 25, 35
Staff cost - added information related to GDPR and visibility of attachments in staff cost	21
Attachments - added guidance how to specify and describe attachments	25
Personal data attachments - added section and guidance	25
Target groups reached - added information about reporting methodology	31
Reporting deliverables - added specification how to describe deliverables	33
Attachments - added guidance how to specify and describe attachments	35
Outputs - instructions added about responsible partner and location	39
Modification procedure - procedure is introduced	43-44
Reporting during the Project Modification - practice is introduced	44-45
Modification history and different Application Form versions - practice is introduced	45
Information about procurement rules and documentation (version 5.1)	18, 20
Partner reporting, simplified cost option 40% (version 5.1)	29
Project reporting, simplified cost option 40% (version 5.1)	38
Added guidance on “zero cost” partner reports (version 5.2)	16, 27, 30
References to GDPR information added into the Introduction chapter (version 5.3)	3,4