SUBMISSION OF PROGRESS REPORTS
PRACTICAL GUIDANCE

As already mentioned in the Fact sheet N. 21 – Reporting, According to art.3 of the Subsidy Contract (SC), LP may request the reimbursement of the ERDF amounts only by providing a progress report (PR) and related payment claim(s)/supporting documents.

The PR and related payment claim(s) shall be submitted every 6 months according to the timetable fixed in the SC at art. 3.3.

Lead partners are responsible, with the cooperation of their partners, for the submission of correct and complete payment claims; to this aim this guide gives practical suggestions/indications to avoid as much as possible requests for further information/clarifications by the JTS during the progress report check procedure thus postponing the recommendation for payment to the Certifying Authority and, consequently, the related ERDF reimbursement.

As the payment claims, the certification of expenditures and the progress reports shall be finalised through PRESAGE – CTE; Lead partners, project partners and first level controllers are kindly requested to check the related PRESAGE GUIDE that can be downloaded on the MED Programme web site the following address: http://www.programmemed.eu/index.php?id=13834&L=1

⇒ 1. Compulsory documents to be provided

When submitting the 6 months progress reports LPs have to provide the JTS, compulsorily, with the following documents:

1. Original version of the PAYMENT CLAIM
2. Copy of the CERTIFICATIONS OF EXPENDITURES.
   For Spanish and Portuguese partners also a copy of the VALIDATION of the certification issued by the national competent authorities is needed
3. Original version of the PROGRESS REPORT
4. Annexes
1. Original version of the PAYMENT CLAIM, produced through PRESAGE – CTE system, signed and stamped in original by the LP

A payment claim finalised by the LPs lists the included certifications of expenditures: LPs are kindly requested to verify that the copies of the listed certifications duly signed and stamped, and the validations by national competent authorities for Spanish and Portuguese partners, are included in the envelope sent to the JTS. (See the point “Modalities of submission”).

In the English version of the Payment Claim, at Point 1 – Lead partner Payment Claim (page 1), the Lead Partners are kindly requested to hand write, in capital letters, the name of the legal representative signing it.

The French version already allows entering the name of the legal representative.

Please remember to put the official stamp of the LP’s structure as well.

Please note that in the payment claim of the relevant reporting period it is possible to include also the certifications of expenditures related to previous reporting periods thus it is not necessary to create more than one payment claim per reporting period.

Example: how to fill in, in original, the payment claim

1. Lead partner payment claim

Regarding the expenses submitted, I undersigned Legal Representative of the Lead Partner in the project ACRONYM OF THE PROJECT

1. Confirm that all the supporting proof documents submitted enclosed to the payment claim correspond to expenses incurred in the framework of the operation co-financed by the MED programme

2. Asks that the Certifying Authority shall pay the EU grant corresponding to the amount of .......€ of expenses submitted in the payment claim.

Date:

Signature:

NAME, HANDWRITTEN, OF THE LEGAL REPRESENTATIVE OF THE LP'S STRUCTURE

OFFICIAL STAMP OF THE LP'S STRUCTURE
2.

Copy signed and stamped of the CERTIFICATIONS OF EXPENDITURES produced through
PRESAGE – CTE system
For Spanish and Portuguese partners also a copy of the VALIDATION of the

Each project partner shall obtain from its first level controller the certification(s) of expenditures related to the activities implemented during the concerned 6 month reporting period. Project partners shall prepare and send to first level controllers financial accountings and related supporting documents in due time to allow their LPs to include the certifications of expenditures in the payment claim linked to the relevant reporting period.

However, considering possible delays in the certification process, a payment claim may include certifications related to expenditures held in previous reporting periods explaining, in the activity section of the progress report, the reasons for the delay.

In particular certifications of expenditures related to the 1st implementation period or to the preparation period which have not been included in the 1st PR, shall be included in the 2nd PR.

It is possible to cumulate the expenditures held in more than one reporting period in one single certification, i.e. the 2nd certification of expenditures can include implementation cost related to the 1st and to the 2nd reporting period.

However the expenditures for preparation cost shall be included in a separated specific certification as the related eligibility period is different from the eligibility period for implementation activities and related expenditures. (Please see Fact sheet N. 1 – Eligibility)

Project partners shall be aware that the expenditures entered in PRESAGE need to be validated by the LP as compulsory step before the certification process and that this step may take additional days to be finalised.

To this aim project partners are kindly requested to enter the expenditures in PRESAGE periodically and to inform the LP about it: it is warmly suggested to avoid entering all expenditures at the end of the reporting period in order to avoid as much as possible mistakes and delays from both sides, project partners and LPs.

Before entering, validating and certifying the expenditures, project partners, lead partners and first level controllers are requested to duly check that the expenditures have been charged on the correct budget line/sub-category and under the correct Component/phase.

In addition, project partners shall inform relevant first level controllers to fill in the following parts of Point 2 - First level controller commitment (page 2) of the certification of expenditures in the proper way as indicated in the following examples:
Example 1:

2. First level controller commitment

I, the undersigned, NAME OF THE FL CONTROLLER representing the First Level Controller designated by(*), THAT HAS VALIDATED THE CHOICE OF THE FL CONTROLLER, based on verification within the meaning of Article 16 paragraph 1 of Commission Regulation (EC) 1080/2006 performed on expenditure declared by the above-mentioned partner (or Lead partner), hereby certify the following:

Example 2:

1. For the attached statement that forms an integral part of this certificate, the total declared expenditure by the beneficiary amounts to ** of which the total confirmed eligible expenditure amounts to **. This amount is free from any reservation casting doubts on its eligibility.

* INDICATE THE AMOUNT THE CONCERNED PARTNER HAS SUBMITTED TO FIRST LEVEL CONTROLLER TO BE CERTIFIED

** INDICATE THE CERTIFIED AMOUNT.

Please note that the 2 amounts do not necessarily correspond: the first level controller may exclude some expenditures submitted by the concerned partner as not eligible ones and thus he/she will certify a lower amount.

Please note also that the certification of expenditures includes a checklist that must be filled for each relevant point: in case "NO" or "N/A" answers are given, the first level controllers are requested to provide the necessary explanations in the dedicated comments box in order to allow JTS to clearly understand the reasons for including or excluding the concerned expenditures despite the “NO” or “N/A” answers.
In particular, with reference to **Point 3.2 of the checklist - double funding** – please note that the first level controller has always to explain, in the comment box, how the concerned partner can guarantee that the expenditures have not already been supported by any other funding and which is the system adopted to check and avoid systematically, in future, double funding.

**Point 3.2 of the check grid annexed to the certification of expenditures**

<table>
<thead>
<tr>
<th>Question</th>
<th>YES</th>
<th>NO</th>
<th>N/A</th>
</tr>
</thead>
<tbody>
<tr>
<td>Are there mechanisms in place to avoid that the same expenditure is reimbursed by different sources of funding? (EU, national, regional or other)? Please explain them briefly in the comments box. If your answer is NO or N/A, kindly indicate in the comments section how you can guarantee that the double funding is excluded.</td>
<td>❌</td>
<td>✗</td>
<td>✗</td>
</tr>
</tbody>
</table>

Mandatory comments and ineligible amount (if any)

TO BE FILLED IN, NO MATTER THE ANSWER GIVEN

Due to national specificities of the first level control systems, **Spanish and Portuguese partners** shall obtain from the national competent authorities, an additional document that validates the certifications of expenditures issued by the first level controllers.

- **For Spanish partners** the national competent authority is the Ministerio de Economía y Hacienda - Dirección General de Fondos Comunitarios - Paseo de la Castellana, 162 E-28046 Madrid
  
  Contact persons: Marian Uriarte - Bárbara López Villamate
  
  Phone: +34 91 583 50 91; +34 91 583 55 28
  
  e-mail: muriarte@sgpg.meh.es; BlopezV@sgpg.meh.es

- **For Portuguese partners** the national competent authority is the Instituto Financeiro para o Desenvolvimento Regional (IFDR) - Operational Management Unit - Rua da Alfândega nº 170, 3º - 1100-016 Lisboa
  
  Contact persons: Francisca Cordovil – Celina Pasadas
  
  Phone: +351 21 8807060; +351 21 8807078
  
  e-mail: francisca.cordovil@ifdr.pt; Celina.Pasadas@ifdr.pt

Once obtained the original version of the certifications of expenditures – and for Spanish and Portuguese partners, the additional validation issued by the national competent authorities as well – project partners have to send a copy to their LPs. It is suggested to use e-mail or fax to speed up the process.
3.

**Original version of the PROGRESS REPORT (PR), produced through**

PRESAGE – CTE system, signed and stamped in original

The LP has to fill in the progress report with relevant information concerning the **activities/outputs** implemented during the concerned semester and corresponding to the **amount of certified expenditure**.

Please note that the Lead partner and the partners shall describe also the activities implemented during the relevant period even if the certifications of the related expenditures have not been delivered in time. These certifications will be included in the following PR.

The LPs are kindly requested to describe the activities with a level of detail that allows the clear comprehension of the results achieved so far with reference to the application form. It is recommended to highlight also the role of the partners, to indicate all the problems encountered and the defined solutions as well as the still pending problems.

In case there is a delay in the **timeframe of the implementation** of the phase(s)/component(s) the LPs are required to provide the necessary information with the envisaged activities to catch up with the delay.

With reference to the **levels of expenditure** by semester indicated in art. 3.3 of the Subsidy contract, in case of under spending the LPs are required to clearly indicate the reasons and the foreseen measures to catch up with the delay.

Lead Partners are requested to submit the progress report to the JTS in due time **even if** no expenditures have been certified for the concerned semester of implementation duly explaining the activities implemented and the reasons for the delay in the presentation of certifications.
4. **Annexes**

The LP shall submit to JTS the documents related to the activities/outputs described in the technical part of the PR as, for example, information and publicity material, agenda of meetings/conferences and related minutes, copy of studies or any other publication, etc...

*Lead partners are requested to send the annexes ONLY in [electronic version](#) compiled in a CD whenever possible.*

*Please name the files coherently with the name of the items indicated in the PR and specify the component and phase as well as the partner, as in the example below:*  

*Name of the file: “1. comp 2.1_PP2 communication plan”*

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**2. Most common mistakes**

Please find here after the most common mistake JTS has already detected. Project partners and First level controllers are kindly requested to check them carefully and take them in due consideration when reporting and certifying the expenditures.

<table>
<thead>
<tr>
<th>TYPE OF MISTAKE</th>
<th>FOLLOW-UP MEASURES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Double funding</td>
<td>The question included in the “double funding” section of the checklist has been integrated as follows: <em>“Are there mechanisms in place to avoid that the same expenditure is reimbursed by different sources of funding? (EU, national, regional or other)? Please explain them briefly in the comments box. If your answer is No or N/A, kindly indicate in the comments section how you can guarantee that the double funding is excluded”.</em> No matter the answer provided, the FL Controllers are kindly requested to fill in the comment with the requested information</td>
</tr>
<tr>
<td>According to the First Level Controller's “NO” or “N/A” answers in the check grid annexed to the certification of expenditures, there are no mechanisms in place to avoid double financing and/or it cannot be excluded that expenditure has already been supported by any other funding.</td>
<td>Related expenditures have been certified and no explanations have been provided to explain “NO” or “N/A” answers.</td>
</tr>
</tbody>
</table>
**Staff costs**

1. Staff costs are not based on actual time worked for the project but on estimations according to the number of projects the partner is participating in.

2. For monthly cost of employees partially charged on the project it is not possible (or it is very difficult) to understand and thus check if the declared amount corresponds to the % of the monthly working time spent on the project. In case the same partner takes part to several projects, it is not possible to check whether the same person for the same month has been wrongly charged on several projects more than 100% of his/her working time.

**Durable/Consumable goods**

**External expertise/ Services**

If the partner structure is not submitted to the public procurement rules or in case of minor contracts, a simplified procedure of effective competition has not been implemented.

Partners and FL Controllers have been invited to take into consideration that even if the considered amounts are low and if internal procedures, according to national/regional law, allow the purchasing of services/external experts/ Durable/Consumable goods without any kind of selection of the provider, in the framework of the MED Programme, a simplified procedure of selection is warmly recommended.

Please check fact sheet N. 19 – Public procurement.

**VAT**

FL Controllers answer to the question: “Has refundable VAT been deducted?” without taking into account if the structure recovers the VAT, does not recover the VAT or recovers partially the VAT and without taking into account the information entered in PRESAGE.

FL Controllers are kindly invited to answer taking into account what has been indicated by the partner structure in the Application Form concerning VAT regime.

In case the answer is not coherent with the information in PRESAGE, FL Controllers are kindly requested to give the necessary explanations in the comment box.

**Checklist annexed to the certification of expenditures**

FL Controllers answer “No” or “N/A” without any explanation in the comments section. In other cases, the comment is given but there is no coherence between the comment, that may lead to think that the expenditure should have been excluded, and the certified expenditure.

The check grid has been updated asking the controllers to specify which are the criteria and formal bases that have been taken into consideration to answer “No” or/and “N/A” and to validate the related expenditure, in case it has been included in the certification.

FL Controllers are kindly requested to give the appropriate explanations in the comment box when the question is relevant and the answer is “No” or/and “N/A”.

1. Staff costs must be based on real costs, supported by proper documentation.

2. Timesheet should contain information about the hours worked for the relevant project and for other MED projects and, if possible, for other projects financed through public funds.
3. Modalities of submission

The LP shall send the progress report to the JTS within the fixed deadlines indicated in art. 3.3 of the subsidy contract:

- **by e-mail**: to the project officer in charge of the project indicating, in the object of the e-mail, the acronym of the project
- **by ordinary mail**, indicating on the envelope, the **acronym of the project** and the **name of the project officer** in charge of the project, to the following address:
  STC MED / JTS MED
  Hotel de Region - 27, place Jules Guesde
  13481 Marseille cedex 20 (France)

Fixed deadlines indicated in art. 3.3 of the subsidy contract:

**1st call:**

<table>
<thead>
<tr>
<th>IMPLEMENTATION PERIOD</th>
<th>DEADLINE FOR THE SUBMISSION OF THE PAYMENT CLAIM</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st April – 30th September</td>
<td>30th November</td>
</tr>
<tr>
<td>1st October – 30th March</td>
<td>30th May</td>
</tr>
</tbody>
</table>

**2nd call:**

<table>
<thead>
<tr>
<th>IMPLEMENTATION PERIOD</th>
<th>DEADLINE FOR THE SUBMISSION OF THE PAYMENT CLAIM</th>
</tr>
</thead>
<tbody>
<tr>
<td>1st March – 30th August</td>
<td>30th October</td>
</tr>
<tr>
<td>1st September – 28th February</td>
<td>30th April</td>
</tr>
</tbody>
</table>

Please note that:

- fixed deadline stated in the subsidy contract **must be respected**;
- **postponements** to the above mentioned fixed deadlines, **up to maximum 1 month**, shall be agreed **in advance** between the LP and the JTS (with the responsible project officer) on precise case by case basis;
- progress reports and related payment claims/certifications submitted after the fixed deadline or the agreed ones, **will be treated within the following progress report** with consequent delay on ERDF reimbursement of 6 months minimum.