

# Advance payment and reporting procedure

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# Reporting

- Start up report\* – within 3 months from notification of the signature Subsidy Contract
- Submission of financial and progress reports – within 15 calendar days after the end date of each reporting period
- Issuing declaration on the validation of expenditures – 20-30 calendar days
- Max. 8 calendars days to complete the missing documentation
- After 2nd request for missing documents, rejected reports can be completed and submitted with next report

\*start up report does not concern any expenditure and thus is not subject to any reimbursement

# Documentation

- Originals and copies – two different registers!
- Each copy must be **signed and stamped by the representative person in the organization!**
  - invoices,
  - bills,
  - payslips,
  - proof of payments,
  - timesheets,
  - employment /labour contracts,
  - Calculation methods,
  - Depreciation plan,
  - Evidence of compliance to public procurement rules,
  - Agenda/minutes
  - Pictures of meeting/event,
  - Travel report,
  - Original tickets (boarding pass, invoices, e-tickets),
  - Contracts about external services together with proper documentation,
  - Explanation of pro rata calculation method for the overheads
  - List of costs that have been included in the calculation of the overheads

# Staff cost

- List of project staff (position, activities, % of work on the project, start date-end date)
- Salary calculation (by persons, WP and months)
- Collective agreement, internal rule book, timesheets
- Payslips
- Proof of payments (bank statements, RSm)
- Representative person statement that social contributions are paid
- Civil servants – designation order (contain assignment of the person to the project)
  
- All documents has to be signed and stamped

# Durable goods

- Evidence of compliance to public procurement rules
  - Visibility rules (letterhead, folders, press releases, leaflets&brochures, posters, CD covers, event materials, promotional items, notebooks, plaques, stickers...)
- Depreciation according to the national rules
- Submit sample of printing materials
- Calculation method for the depreciation cost
- Invoices related to the purchase
- Proof of payment

# Consumable goods

- Purchase of goods likely to wear in no more than one year time – this equipment is not subject of the depreciation
- The following documentation must be provided:
  - Invoices
  - Proofs of payment
  - Any other document that might be required

# Travel and accommodation

- Invitation
- Agenda/minutes
- List of participants/pictures of meeting/event/
- Travel report
- Original tickets (boarding pass, invoices, e-tickets)
- Proofs of payment

Own car: 2 kn/km (fuel, insurance, service and maintenance...)

Individually applying costs (highway, toll, bridge toll)

Company car\*: the average consumption of car (calculation sheet)

\* Representative person statement on the use of a company car (signed and stamped)



# Travel and accommodation

- Subsistence allowances – must comply with the rules applicable for each country
- Precised rules about calculation of subsistence allowances and travel report:
  - Uredba o izdacima za službena putovanja u inozemstvo koji se korisnicima državnog proračuna priznaju u materijalne troškove Narodne Novine 50/92 (članak 11.)
  - „Odluka o visini dnevnice za službeno putovanje u inozemstvo za korisnike koji se financiraju iz sredstava državnog proračuna Narodne novine br.: 8 (18.01.2006).
  - **Available at:**  
<http://narodne-novine.nn.hr/>

# Services

- Evidence of compliance to public procurement rules
- Contracts for external services (including description of the services, the total price, delivery deadlines, experts names...)
- Invoices
- List of persons participating in the event (eg. working lunch, diners...)
- Agenda/minutes/pictures

# External expertise

- Evidence of compliance to public procurement rules
- Contracts for external services (including description of the services, the total price, delivery deadlines, experts names...)
- Invoices and other accounting documents paid directly by the project partner's organization
- Evidence of the work (eg. studies, researches, analysis...)
- Proof of payment

# Overheads

- Real cost basis
- Partially chargeable - pro rata calculation method:
  - The ratio of number of people working for the project / number of people working in the organization or department
  - The ratio of the number of hours worked on the project / number of people working in the organization or department
  - The ratio of the surface used by the personnel working for the project / number of people working in the organization or department
- Explanation of pro rata calculation method
- Original invoices

# Promotion, information and publication

- Evidence of compliance to public procurement rules
- Contracts for external services
- Invoices
- The evidence of work carried out by the service provider (agenda of the meetings, list of participants, brochures, photos...)
- Submit sample (printing materials, brochures, posters, CD covers, stickers...related to the project activities) – visibility rules

# Value added tax

- VAT – shall be eligible if the following conditions are fulfilled:
  - they are not recoverable by any means;
  - it is established that they are borne by the final beneficiary; and
  - they are clearly identified in the project proposal\*

\* EC Regulation No. 718/2007, article 89 point 3(a)

# Exchange rates

- Must have 4 decimal points
  - Numbers must be rounded on the two decimal points!
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- For calculation of expenses in the travel order – use **HNB** central rate, valid for the day when the calculation of travel order was made!

# Visibility

MED programme visibility rules are specified at programme level. Find on:

**„Communication and Visibility Manual for EU External Actions”**

Available at:

- [http://ec.europa.eu/europeaid/work/visibility/index\\_en.htm](http://ec.europa.eu/europeaid/work/visibility/index_en.htm)



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FLCO – MED Program

Acronym of the project

**THANK YOU FOR YOUR  
ATTENTION!!!**