Online Q&A Session on Partner Report Submission

20 December 2024

Documents to be consulted[1]:

- Subsidy Contract (SC)
- Project Implementation Manual (PIM) ver.2
- Reporting instructions for the Croatian project partners of the Interreg IPA cross-border cooperation programmes
- Programme Manual on Eligibility (PME) ver.1.0
- Jems user manual

1. **Question**: After the reports are submitted, when it can be expected for the certificate to be issued?

Answer: According to the programme documents, National Controllers (NC) are required to issue a certificate 80 days from submission of the partner report. However, any unjustified delay in reporting or in the process of clarification of partner report may lead to prolongation of the certification procedure.

2. **Question:** What data should be entered in specific fields of the report to avoid content repetition?

Answer: Each section of the report is framed with questions to be answered. The focus of the reporting is on the overall progress during the reporting period. The content of the report must be harmonized with information provided in different sections. Repetition of information should be avoided.

[1] All documents are available at Programme web: https://interreg-hr-ba-me.eu/

3. **Question:** When will it be possible to export the report and will the attachments be included?

Answer: At the moment Programme uses version 11 of Jems, with a plugin for exporting the financial part of the partner report, i.e., the list of expenditures. The new version 12 of Jems will be released soon (by mid-January 2025). With this version, it will be possible to export the narrative part of the partner report as well, but without attachments.

4. **Question:** How to document project visibility activities?

Answer: When reporting on visibility and communication activities, project partners should report them within the relevant activity in the "Work Plan Progress" / Work package / relevant deliverable related to communications and visibility. It is also possible to upload related attachments.

5. **Question:** In contracts with consultants who are individuals, there is documentation proving the incurred expense, which includes the payment of taxes and contributions containing personal identification numbers and other information. Should these types of documents be submitted in the GDPR section?

Answer: Yes. Please note that the GDPR section in the partner report is only visible to those who have been granted access to this section by the Lead Partner (LP) in Jems through Project privileges section.

6. **Question:** Can you please explain more on Parked items?

Answer: If supporting documentation is insufficient or there are suspicions of irregularities preventing validation of the reported expenditure, the National controller may put the expenditure on hold until the final decision, marking it as a "parked item." Please refer to PIM, chapter 7.1.

7. **Question:** Should all procurement documentation be entered in the Public Procurement section for the period in which it was created, if the contract with the selected suppliers has been signed, but the cost has not yet occurred and will occur in a subsequent period, after the delivery of goods?

Answer: Yes. All procurement documentation for the public procurement should be entered in the public procurement section in the period when the contract was concluded, regardless of whether the cost has occurred or not, and regardless of whether there has been delivery or payment. This public procurement can be linked to a specific expense in the list of expenditures until the end of the project implementation, e.g., if you report an expense in Period 4, you will link it to the procurement that might have been finished (contract signed) in Period 1.

8. **Question:** Do the "Preparation costs" need to be reported in the 1st partner report? If yes, where should they be reported in the Jems application?

Answer: No. They are approved automatically in Jems after the application is set to "contracted" status.

9. **Question:** When reporting "Staff cost" as a real cost, is it necessary to attach any documents under Attachments within the List of Expenditures (since all employee documents are in the folder within the Report annexes)? What should be entered in the Description and Comment fields within the List of Expenditures?

Answer: Staff costs within partner report are reported individually in the List of Expenditures. The cost amount per person per month is entered in one line in the List of Expenditures. Amounts from payrolls are not allowed to be entered cumulatively (multiple persons/multiple months in one line). All supporting documentation of personnel costs (saved as described above) should be uploaded to Report annexes. The maximum file size per upload is 50 MB. Please refer to **Reporting instructions for the Croatian project partners of the Interreg IPA cross-border cooperation programmes** (Section 4.1.). Name, surname and month for which a cost of salary has been reported should be entered in the Description field. Additional comments can be entered in Comment field (e.g., if bonus has been paid in a certain month).

10. **Question:** When selecting "Staff cost" as a real cost, is it necessary to provide a description of activities performed for each employee within the reporting period? If yes, is there a template provided by the Programme?

Answer: No. General activities should be described in a Task assignment document. Please refer to PME chapter 4.5.1.2.1.3 (Task Assignment Document) / PIM chapter 8.2.1 (Staff costs) and General Annexes.

11. **Question:** The salary for the last month of the first reporting period will not be paid until the end of that month. How to report on that cost?

Answer: There is no need to report on 6th salary in the first reporting period if the payment will be made in the following (second) implementation period (only salaries which have been paid within the relevant reporting period). However, if it is reported in the first period, national Control Body will mark it as a "*parked item*."

12. **Question:** Our organization uses a treasury system for all financial transactions, which makes it impossible to have a sub-account. In communication with the accounting department, projects will be separated (there are items for each project, and it is possible to list the costs incurred). Is this approach acceptable?

Answer: It is not required to open a separate sub-account for a partner organization. Proof of payment must be provided, i.e., transaction records from the account from which individual costs were paid, regardless of whether these are regular institutional accounts or whether those accounts are linked to the treasury, or if a sub-account has been opened for the project purposes. All costs related to the project in the accounting records of the project partners must be codified or separated, which can be done by opening a separate cost category for the project purposes.

13. **Question:** Within the SCO 2 method, should we label all payrolls with the name of the programme/project and the amount according to the budget (usually in a note). Since the treasury system does not allow any annotations, do we need to label the payrolls? Is it possible to manually add visibility labels and stamp them?

Answer: It is not necessary to label the payrolls with the Programme name or the project acronym. It is expected that all procurement documentation complies with Programme visibility rules, and that public procurement documentation and the signed contract with supplier clearly state that a relevant public procurement has been co-financed by the Programme. However, it is not expected that financial documents, such as payrolls and/or bank statements are marked with the Programme or project logo.

14. **Question:** As part of our project, we have the opportunity to travel and present the project outside the program areas (e.g., Ireland). Our travel expenses are usually flat rate. Do we need to ask for your permission for this expense or travel?

Answer: There is no need for additional approval of the travel outside the program area by MA/JS if the relevant travel expenses were planned within the Application Form (AF) and explained/documented during the precontracting process. If such costs were not initially planned within the AF, please contact your JS Project Manager (JS PM).

15. **Question:** Could you specify what the accounting records listed under the general reporting documentation refer to?

Answer: The accounting records that project partners must provide are the cost account cards ("konto kartica troška"), where the costs related to the project are entered and clearly codified or separated.

16. **Question:** Does LP should prepare the project report at the same time that the PP prepares the partner report?

Answer: No. The LP is responsible for the submission of the Project Progress Report to the JS within 15 calendar days after all Partner Reports have been submitted to the NC, but no later than one month from the end of the relevant reporting period (in case of the Final Project Progress report no later than 45 calendar days from the end of final reporting period) - PIM chapter 7.2.

17. **Question:** How do we report co-financing? What should we upload in the Partner Contribution section?

Answer: The co-financing represents the percentage of the Partner contribution, i.e. Co-financing percentage stated in the AF (min 15%). The amount of partner contribution within relevant report should be entered in Jems. There is no need to upload additional documents.

18. **Question:** Project parnter reports under SCO option 1 where salaries, office supplies and travel expenses are reimbursed as a flat rate of up to 20% of direct costs other than staff costs. Do we need to provide/upload associated account cards under accounting records? How should it be justified?

Answer: There is no need to provide account cards (konto kartice) for the fllat rates. However, reimbursement for costs defined by a flat rate depends on the eligibility of the real costs to which the flat rate is related. In the case of certain ineligible costs (e.g., due to procurement procedure corrections), the amount defined by the flat rate will be proportionally reduced (in such cases, the full amount defined by the flat rate will not be reimbursed). Aaccounting records must be provided for expenses budgeted as a real costs only.

19. **Question**: The lead Partner (LP) has access to public procurement and the list of expenditures sections, why these sections are not visible to other partners?

Answer: For partners to open the partner report, fill it in, and submit it, one preliminary step needs to be done. The LP in Jems must assign to the project partner institutions the user rights to create and edit reports under the Project privileges section in Jems. Once this is done, partners will be able to see all sections of the project report, fill them out, and submit the report. The technical instructions for assigning user rights in Jems are provided in the Jems user manual under Project privileges section.

20. **Question**: Is it necessary for Croatian partners to adapt the Single Tender template from the annex of the PIM for the purposes of conducting public procurement?

Answer: Project partners (PPs) from the Republic of Croatia falling under the scope of application of the procurement laws stemming from the National Public Procurement Act on public procurement must apply National rules – for all procurements. Croatian project partners who are not obligated by National Public Procurement Act must follow the Programme rules for public procurement and use the tender dossier templates annexed to PIM. PPs may use the Practical Guide (PRAG) as an additional guidance and good international practice for public procurement for EU funded projects. Please bear in mind that the PRAG provided templates (or templates annexed to PIM) should be adapted by PPs to their specific needs (e.g. translation to national languages, additional requirements within documentation, deletion of non-relevant articles / sections, etc.).

21. **Question:** Can we include a clause on invoices stating that the goods/works/services were purchased from the project, as we did for previous projects from this Programme, with the difference that VAT is now an acceptable expense. Now we would also include such a reference for the purpose of evidence/connection with the project?

Answer: Yes. Contracts, invoices, or documents of equivalent probative value for the operation should include (among other relevant information in line with the applicable accountancy rules) at least the Programme name and acronym of the operation. Please refer to PIM chapter 8.2.4 / 8.2.5 / 8.2.6.

22. **Question:** How do we return the amount that we received for pre-financing of the project? Which percentage will be applied?

Answer: Received pre-financing shall be deducted from certified and approved amounts within each Project Progress Report by the Accounting Body (AB) during the implementation period in line with the provisions of the SC. AB shall notify LP about the amount of deducted prefinancing within the payment notice sent after transferring funds for the specific reporting period.

23. **Question:** Do we need to create a project stamp for invoices?

Answer: There is no particular need for a project stamp. However, please refer to Question/Answer No. 21 of this document.

24. **Question:** How do we report salaries through Annex 1 – Summary list of reported staff costs template? Do we report amounts as defined in Jems or on a real cost basis, having in mind that changes during the assignment are possible (increase in salaries, etc.)

Answer: Project partners report staff costs on a real cost basis (not planned costs) as per applicable regulations.

25. **Question:** Is the complete documentation on the simple procurement ("jednostavna nabava") carried out according to the project partner's internal act also placed in the Public procurement section or in the List of Expenditures section?

Answer: Yes. All supporting documentation for the procurement is uploaded to Public Procurements section in Jems, except for invoices and bank statements (proof of payment) which are uploaded to the List of expenditures. However, project partner's internal act should be uploaded in a 1st reporting period in General reporting section within Jems (Report annexes). Please refer to Reporting instructions for the Croatian project partners of the Interreg IPA cross-border cooperation programmes (Section 3.).

26. **Question:** Is it necessary for all invoices to be issued in the form of e-invoices in order to be acceptable?

Answer: It is not necessary for all invoices to be issued in the form of e-invoices. Scanned paper invoices are also acceptable.

27. **Question:** Where to find Annex 1 – Summary list of reported staff costs template?

Answer: Summary list of reported staff costs template is annexed to Reporting instructions for the Croatian project partners of the Interreg IPA cross-border cooperation programmes, both available at Programme web site: https://interreg-hr-ba-me.eu/documents/implementation/

28. **Question:** What is public procurement documentation that needs to be uploaded to Jems? Is it contract only or?

Answer: Complete tender dossier, as well as market research, evaluation documentation, signed contract and evidence on contract implementation should be uploaded within relevant section(s) of the Jems. However, there is no obligation to upload documentation in public procurement section within Jems for project partners which follow the Programme rules on public procurement (IPA beneficiaries and Croatian project partners which do not follow Law on public procurement of the Republic of Croatia) for procurements up to 2.500 EUR (without VAT). Instead, documentation related to these costs should be uploaded within the List of expenditure.

29. **Question:** What if there is overtime cost on the payroll that was not for the purpose of the project?

Answer: This is not an eligible cost. Please refer to PME section 4.5.1.1 (Overtime is eligible only in justified cases and when it is directly related to the operation and if it is in conformity with the national legislation and the standard practice of the PP organization).

30. **Question:** Does each project partner upload the same evidence when reporting about execution of certain deliverable within specific activity?

Answer: It is recommended that only one project partner uploads evidence on completed deliverable and other project partners should make a reference to a specific location of such evidence. However, all project partners should report their own contribution (if applicable).

31. **Question:** Does Jems system has an option for certain notifications from Programme bodies?

Answer: Yes. Such option should be activated by LP/PPs within Project privileges section in the Jems.