



**ENPI
CBCMED**
CROSS-BORDER COOPERATION
IN THE MEDITERRANEAN



Programme funded by the
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GUIDELINES FOR FINAL REPORTING

INTRODUCTION

Purpose of the Guidelines

These Guidelines apply to the ENPI CBC MED project beneficiaries and partners of both strategic and standard projects. They aim at supporting the timely submission of the final report fulfilling all Programme requirements. Clarification, practical information and guidance on operational and financial parts are included.

Objective of the Final Report

Reporting on your project's progress and achievements is part of an important management process. The objectives of the Final Report are twofold:

- Understanding the results achieved and properly disseminate them to a wider community;
- Assessing the overall achievement of the project by taking into account key challenges and lessons learned for the next programming phase.

While the Interim report is meant to provide a mid-term update on how the project is progressing and to ask for additional pre-financing, the Final Report should include the overall results achieved by the project, by making clear reference to those stated in the Logical Framework. Moreover, the Final Report should detail, as far as possible, the self-assessment of the partnership and all involved stakeholders (i.e. associates).



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All project Beneficiaries and partners are therefore asked **to assess their results with respect to the initial expectations and objectives and justify deviations, if any.**

Among others, this assessment should take into account the following aspects:

- evolution of the project's objectives and implementation over time;
- partnership commitment, internal management mechanisms and their related effects;
- obstacles that the partnership has stumbled upon and their impact on the implementation and on the achievement of its objectives;
- expected/actual results as measured by the Programme indicators and those selected in the Logical Framework;
- future sustainability from a financial and an institutional point of view.

Deadlines

The Joint Managing Authority (JMA) reminds all beneficiaries of the on-going ENPI CBC Med projects that, in accordance to article 43(2b) of the Regulation (EC) 951/2007 (as modified by Regulation (EU) 435/2011), **all activities of projects financed by the Programme shall end by December 31st, 2015.**

According to art. 2.3 of the General Conditions (Annex II to the Grant Contract) "*the final report shall be forwarded no later than three months after the implementation period as defined in Article 2 of the Special Conditions*". Therefore, the Final Report (FR) on project activities must be submitted to the JMA no later than **three months after the end of their implementation.**

The JMA wishes to draw the attention of the Beneficiaries to the fact that **the execution period of the Grant Contract ends at the moment of the final payment** or, at latest, 18 months after the implementation period¹.

¹ Please note that according to art. 16 of the General Conditions all the contractual obligations will end only after 7 years after the payment of the final balance.



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Getting ready to the Final Report

Preparatory phase

Project beneficiaries are requested to engage the final reporting procedure well in advance with regards of the end of the project activities. In particular, the following steps and deadlines must be respected:

Before the end of the project:

as already indicated in the [JMA's explanatory note](#)², all requests for **major changes** should have to be submitted **within three months before the end** of project activities.

In order to **make minor budget adjustments**, the JTS will send the Beneficiary the budget in force no later than 15 calendar days **BEFORE** the end of the project activities: the partnership will be asked to careful revise it on the basis of the actual implementation³;

Requesting the Final Report:

1. No later than 30 calendar days **AFTER** the end of the project activities, the Beneficiary should notify to the JTS financial officer any required minor budget adjustment. At the same time, it should request the Final Report Package.

The JTS will therefore be able to include the latest budget information in the official templates of the Final Report, consisting in:

² See note on major changes published in May 2015 at <http://www.enpicbcmec.eu/projects/project-management>

³ If the Beneficiary uses the on-line budget modification submission (not applicable for Beneficiaries of the First Call for Proposals for Standard Projects), the JTS will not send the budget in force to make the minor adjustments, since the Beneficiary will be able to get it directly from the on-line system. Please note that beneficiaries should still need to submit the minor adjustments to the budget within 30 calendar days after the end of project implementation via the on-line system.

- Narrative and Financial Reports (Annex VI final report)
- Expenditure Verification Report (Annex VII)
- Annex IX Transfer of Ownership of Assets⁴
- Instructions/guidelines

Submitting the Final Report:

The Final Report should be submitted no later than three months after the end of project implementation along with all deliverables.

Please note that any additional budget adjustment within an existing budget sub-line not included in the notification of the minor financial adjustments, (see previous points), can still be made in the Financial Report form (annex VI). However, if you need to add an additional budget sub-line, this will be possible only upon a specific and duly justified request to be addressed to the JTS financial officer.

Eligibility of expenditures

Proper drafting of the Final Report requires a full understanding of the following financial rules:

Timing for eligibility of costs: according to art. 14.1 project costs are eligible if they are incurred during the implementation of project activities, with the exception of those related to the preparation and submission of the report, to the verification of the expenditures (audit) and to the evaluation of the project, as per art. 14.1 of the General Conditions (Annex II to the Grant Contract). The following costs can be reported in the final report:

⁴ According to art. 7.3 of the General Conditions as modified by the Special Conditions “*Beneficiaries and partners located in EU Member States may implement activities in Mediterranean Partner Countries involving equipment, vehicles and supplies. Unless otherwise specified in the Special Conditions, **the equipment, vehicles and supplies paid for by the Budget for the Action must be transferred to partners in the countries where the activities were carried out or to the final recipients of the Action, at the latest when submitting the final report. Copies of the proofs of transfers of equipments and vehicles, the purchase cost of which was more than EUR 5.000 per item, must be attached to the final report. Such proofs must be kept for control purposes in all other cases***”.



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1. Costs related to activities implemented by the end of the project activities provided that they have been paid and the external auditor has verified their actual payment. This means that since the final report should be submitted within three months after the end of project activities, all the costs must be paid by the submission of the report to the external auditor in order to allow him/her to check their actual payment. In particular one of the following conditions needs to be met:
 - a. the document of the cost related to an activity carried out by the end of the project implementation is issued by the end of the project implementation but its payment has been made after the end of project activities. For example: (i) a project ending on December 31st 2015 organizes its final conference on December 29th 2015; the conference service providers issue their invoices on December 30th 2015 and the payment occurs on January 15th 2016.
 - b. both the document of the cost related to an activity carried out by the end of the project implementation and its payment are issued and made after the end of project implementation. For example: (ii) a project ending on December 31st 2015 organizes its final conference on December 29th 2015; the service providers issue their invoices on January 3rd 2016 and the payment is made on January 31st 2016. In this case it is recommended that the document of the cost is clearly linked to the activity implemented within the implementation period (i.e. an invoice with a clear indication to the services provided for the final conference held on December 29th 2015).
2. Costs incurred after the end of project activities. In this case, according to art. 14.1 of the General Conditions, only the following costs will be considered as eligible:
 - a. **Costs for the preparation of the final report.** They include all the costs to prepare the final report incurred in the three months to submit the final report. As far as the staff costs are concerned, please note that only a maximum of three months' salary can be claimed. The staff costs are calculated as for the interim report. This means that the gross salary plus the obligatory social charges, insurance and any other statutory costs (deriving from national rules) can be reported, provided that they are incurred before the submission of the final report.



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- b. **Costs related to the final expenditure verification.** They include the payment of the invoice issued by the external auditor who will issue the final expenditure verification report. Please note that the organization may decide whether or not to pay the invoice of the external auditor prior to the submission of his/her report, or after its submission to the JMA but, in any case, before the approval of the final report. In the latter case, the external auditor will have to indicate, in the final expenditure verification report that *“the amount of euro....concerning the budget line n.6.1..... has not been paid yet”*. The proof of its payment must be provided to the JTS upon its request in order to allow the JMA to consider this cost as actually paid and fully eligible. The proof of payment should be provided **within 15 calendar days** from the date of the request of the JTS.
- c. **Costs for the final evaluation as the case may be.** If the project budget foresees this type of activity, the costs related to the final evaluation carried out after the end of project activities can be reported, provided that its invoice has been paid by the date of submission of the final report or before its approval by the JMA (see previous point b).

For further information on the Final Report please contact your JTS Project - Financial officers.