ÖROK

ÖSTERREICHISCHE RAUMORDNUNGSKONFERENZ
AUSTRIAN CONFERENCE ON SPATIAL PLANNING

Danube Transnational 2014-2020: Nationaler Workshop zur Projektumsetzung für Projektträger des 2. Calls

10. September 2018, Wien

www.oerok.gv.at/eu-kooperationen

Bundesministerium Nachhaltigkeit und Tourismus

EU-Kooperationen

Programm

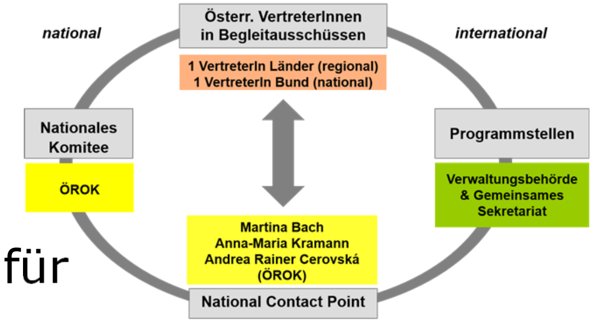
ÖROK

10:00	**Begrüßung** & Agenda
10:15 – 13:15	**Danube Transnational - Einführung in die Projektumsetzung:** • Berichtsprozess • Einführung in das elektronischen Monitoring-System (eMS) • Prozedere für Projektänderungen • Finanzmanagement inkl. Förderfähigkeitsregeln
13:15 – 14:00	Networking-Lunch
14:00 – 14:45	**Financial Level Control in Österreich** • Übersicht zum österreichischen FLC-System • Erfahrungsbericht einer mit der First Level Control (FLC) beauftragten externen Prüfstelle
14:45 – 15:00	**Danube Transnational - Kommunikationsanforderungen**
15:00 – 15:30	**Danube Transnational – Fragen & Antworten**

Disclaimer

➔ Die nachfolgenden Informationen basieren auf den zum derzeitigen Zeitpunkt (10. September 2018) vorliegenden Regeln, Rahmenbedingungen und Dokumenten auf EU-, Programm- und nationaler Ebene!

Der National Contact Point



Der österreichische NCP

- ist eingebettet in die ÖROK-Geschäftsstelle
- wird finanziert durch das Bundesministerium für Nachhaltigkeit und Tourismus

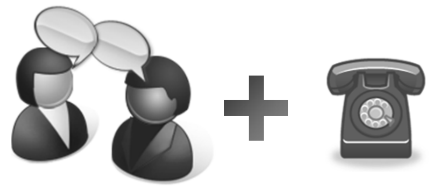
Der Contact Point ist eine Unterstützungsstruktur für:

- Österreichische Projektträger & Antragsteller
- Nationales Komitee bzw. österreichische Programmvertreter
- Programmebene (international)

NCP-Team	**Martina Bach**	**Andrea Rainer Cerovská**	**Anna-Maria Kramann**
Zuständigkeit	ALPINE SPACE, EUSALP, URBACT, INTERREG EUROPE	CENTRAL EUROPE	DANUBE TRANSNATIONAL EUSDR
Tel.	01-5353444-22	01-5353444-16	01-5353444-21
Email:	bach@oerok.gv.at	cerovska@oerok.gv.at	kramann@oerok.gv.at

Serviceangebot des National Contact Point

- **Anlaufstelle für Fragen** zur Antragstellung, Projektumsetzung, Programmregeln, etc.
- **Multiplikator** für die Kapitalisierung von Projektergebnissen, z.B.:
  - Dissemination von Projektinformationen
  - Programmübergreifende Vernetzung mit anderen Projekten
- **Nationale Veranstaltungen und Informationsweitergabe**:
  - Regelmäßige Info-Days zu Calls
  - Workshops zu Projektumsetzung
  - transnATional vernETZt
  - Regelmäßiger Newsletter, Broschüren, etc.
  - Projektkonsultationen
  - Homepage: http://www.oerok.gv.at/eu-kooperationen



Danube Transnational – Reporting, eMS, Projektänderungen

Johannes Gabriel, DTP Joint Secretariat

Programme co-funded by the European Union

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Danube Transnational Programme

Workshop zur Projektumsetzung 2. Call for Proposal

Vienna, 10th September 2018

A stream of cooperation

Agenda

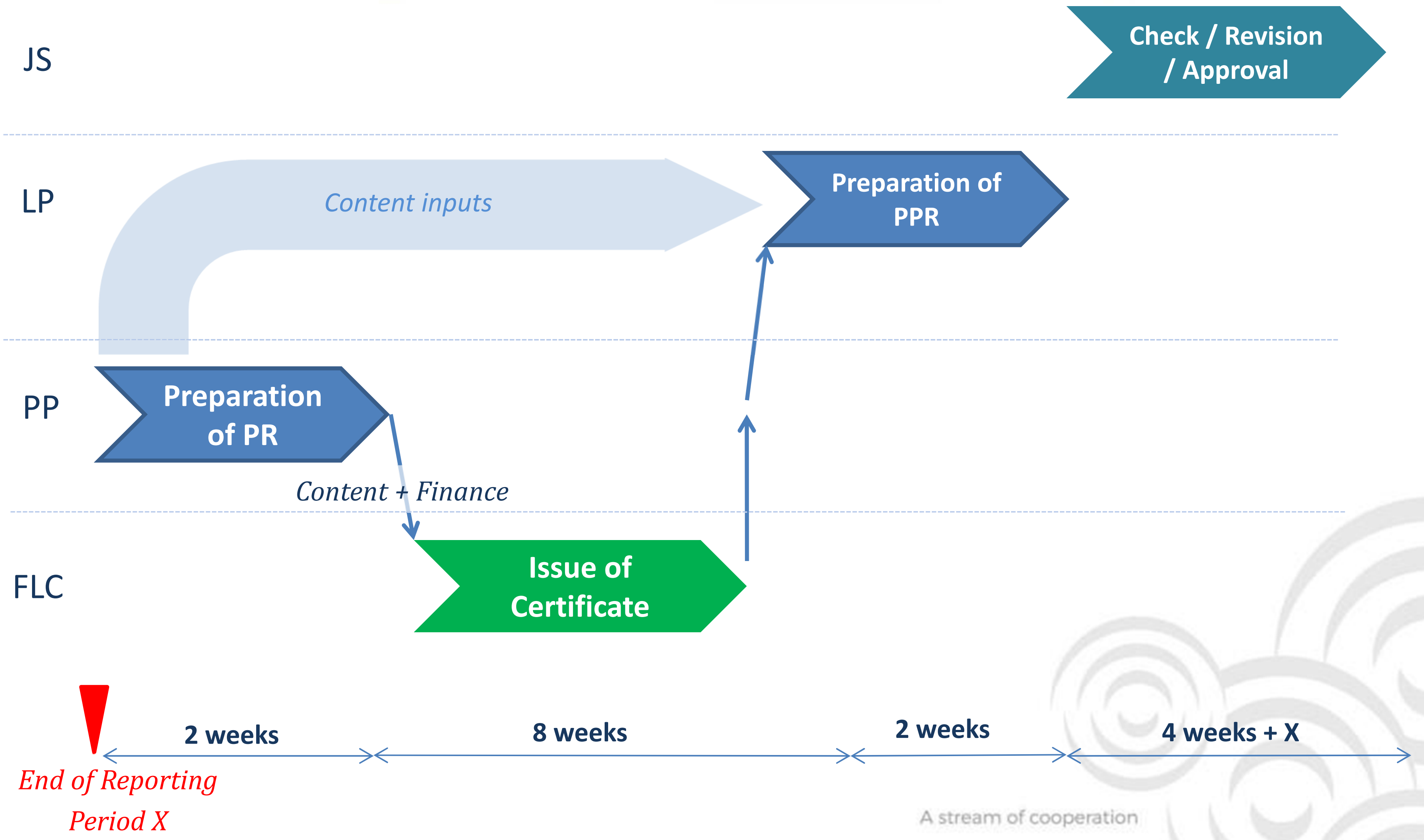
- Reporting Procedure
- Reporting in eMS

- Budget Change Procedures

Reporting
Main Elements

- **<u>Partner Report (PR)</u>**: Partner-level report (content part and verification of expenditure through national FLC)
- **<u>Project Progress Report (PPR)</u>**: compiled by LP based on single PRs (content part, aggregated financial data and AfR); subject of JS/MA check
- **5 reporting periods** (start and end-date) pre-defined for all projects
- **6 months duration** of a reporting period <u>except</u> for RP 1 and 5 (depending on actual start- and end-date of a individual project)
- Reporting tasks to be performed in the **electronical monitoring system (eMS)**

Reporting
Timeline



Reporting

First Reporting Deadlines

End of 1st reporting period
31/10/2018

Submission of Partner Reports to FLC for verification
15/11/2018
(supporting documents – scan of invoices, payslips, deliverables, outputs – to be handed over to FLC on electronic mass-storage device)

Issue of FLC Certificate
15/01/2019

Submission of PPR and AfR to MA/JS
01/02/2019

MA/JS' approval
around early March 2019

Reimbursement to LPs by CA
around mid-March 2019

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Reporting

Steps after submission to JS

- The progress report and AfR are checked by the MA/JS; MA/JS can approve them, send them back for corrections, or reject them
- After the approval the report is forwarded to Certifying Authority (additional checks performed prior to payment)
- EU contribution is transferred to the LP (ERDF, IPA and ENI contribution)
- LP transfers the EU contributions to project partners (relevant bank statements to be uploaded to the following progress report)

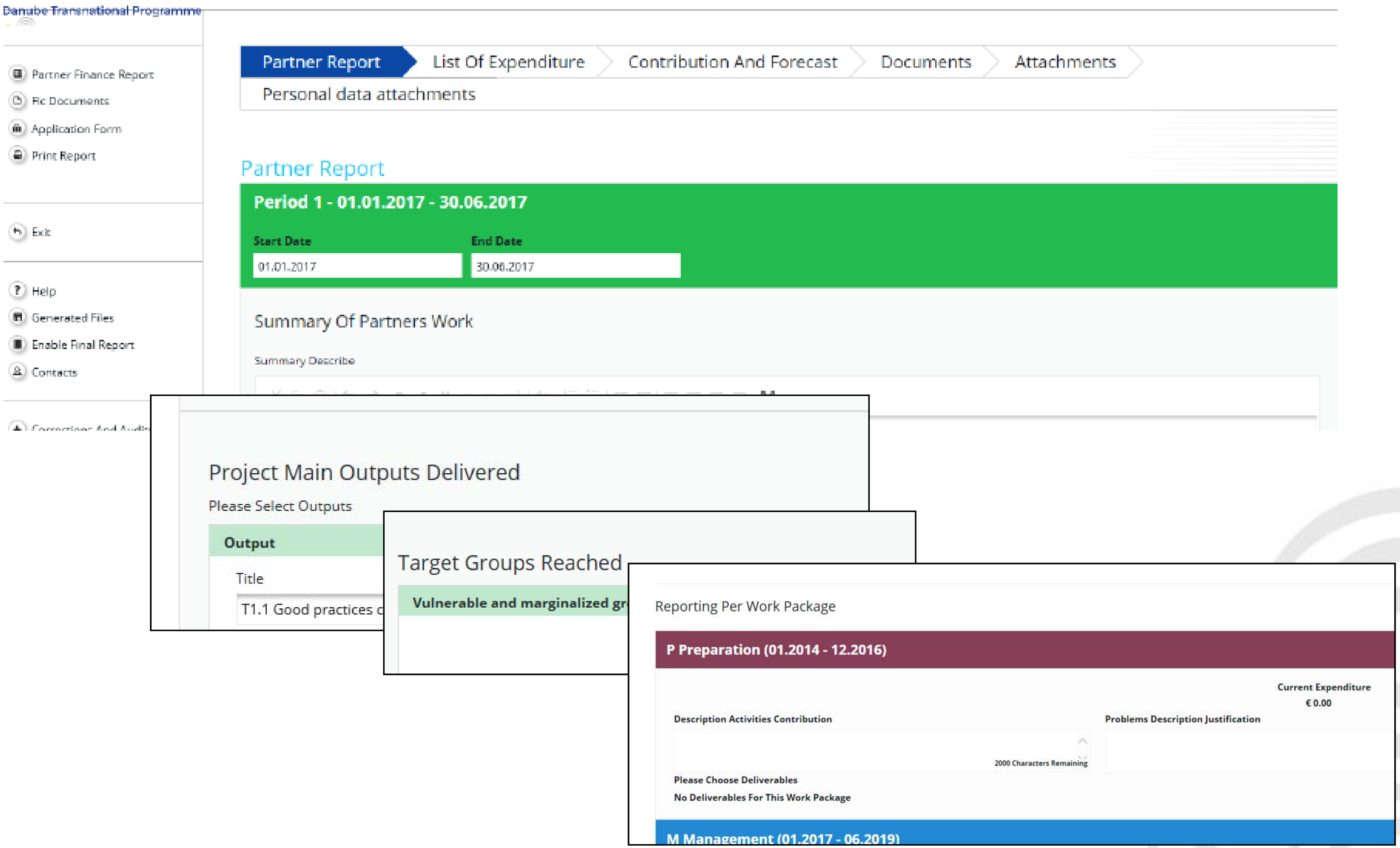
Reporting in eMS

General Framework

- eMS is a web-application to be used with any up-to-date browser
- eMS is the electronical backbone of the DTP (storage of any project-related data, reporting, project modifications, …)
- In order to start reporting PPs have to register in eMS and provide the LP with their username(s)
  - Factsheet “First steps in eMS” under http://www.interreg-danube.eu/uploads/media/default/0001/08/7936e09a94bdfd87afa09b192a58ccd1002b9e46.pdf
- General information about eMS on the DTP website
  https://ems.allamkincstar.gov.hu/ems/app/main?execution=e1s1
- **Guidelines for PR (and PPR) on the DTP website**
  http://www.interreg-danube.eu/relevant-documents/documents-for-project-implementation

Reporting in eMS

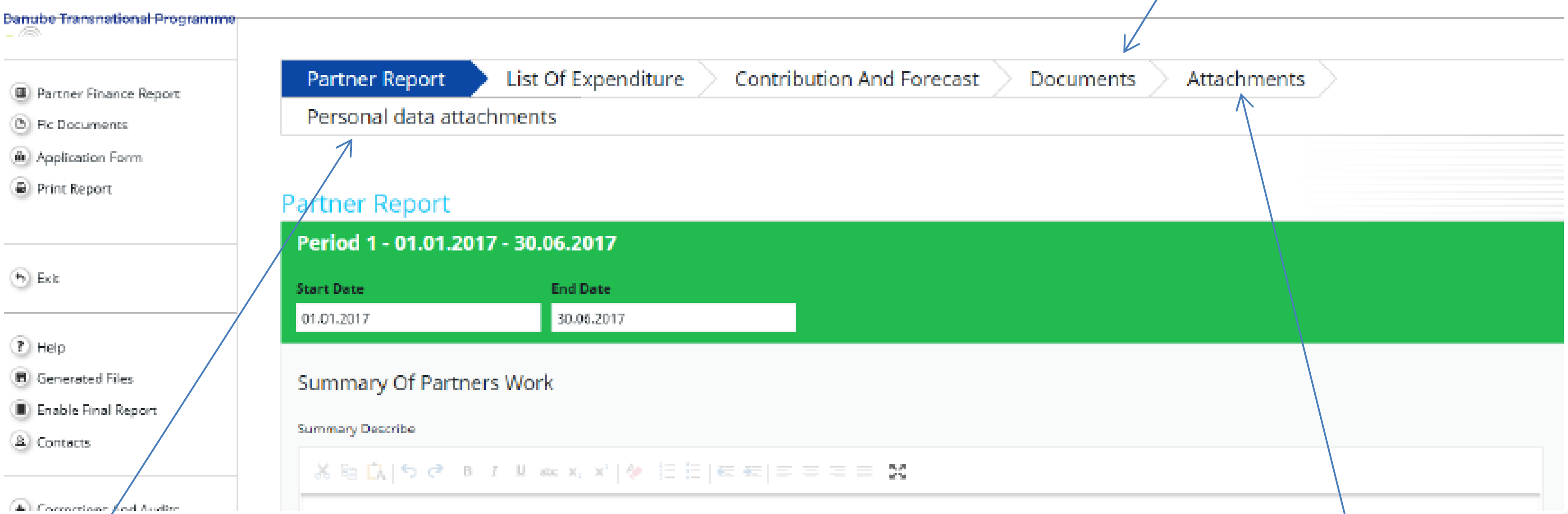
Main Elements Overview



Reporting in eMS

Main Elements Overview

Not in use

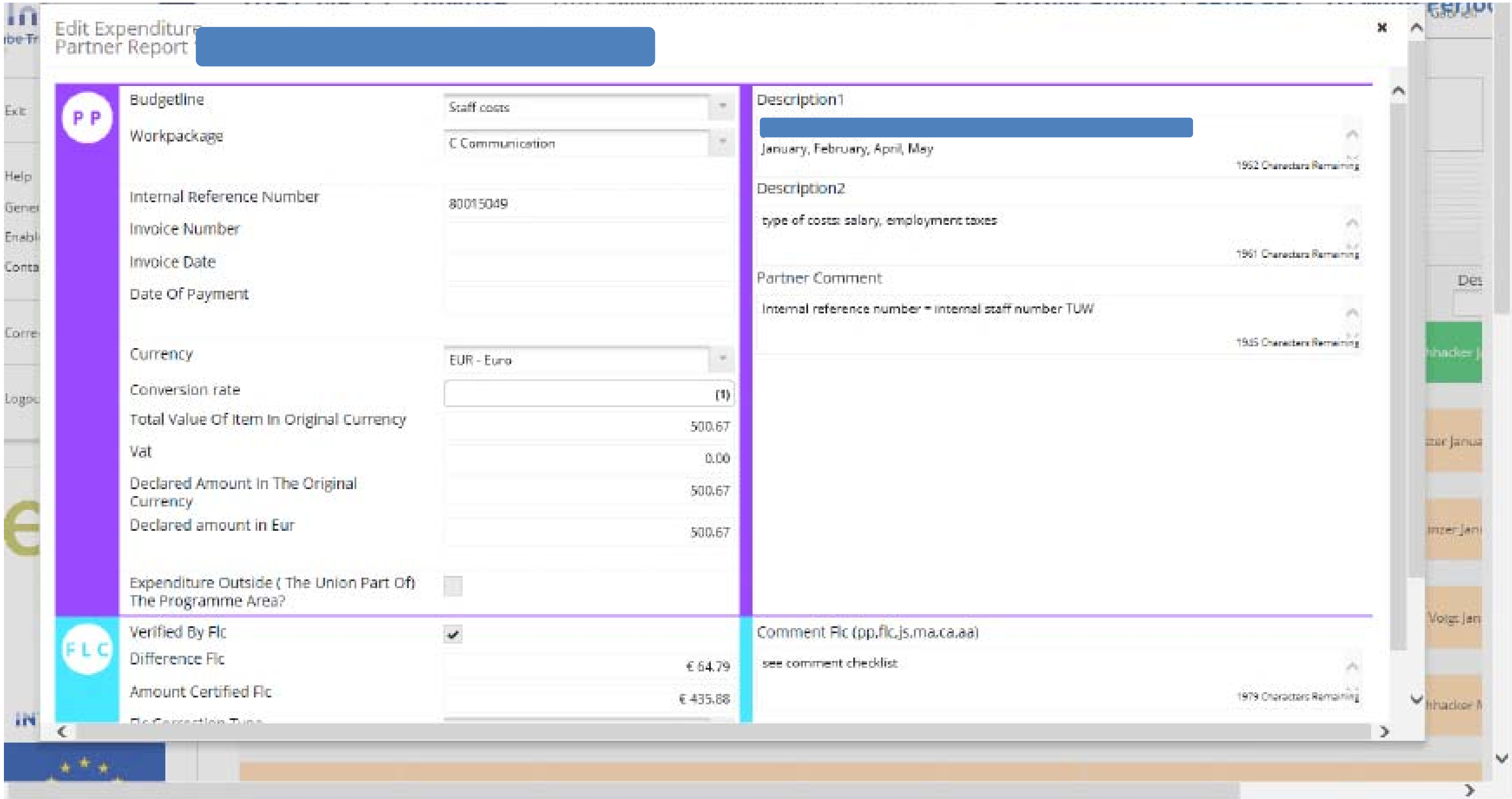


Only visible for Control bodies

Commonly shared documents (SC, PA, change loge file, budget reallocation tool)

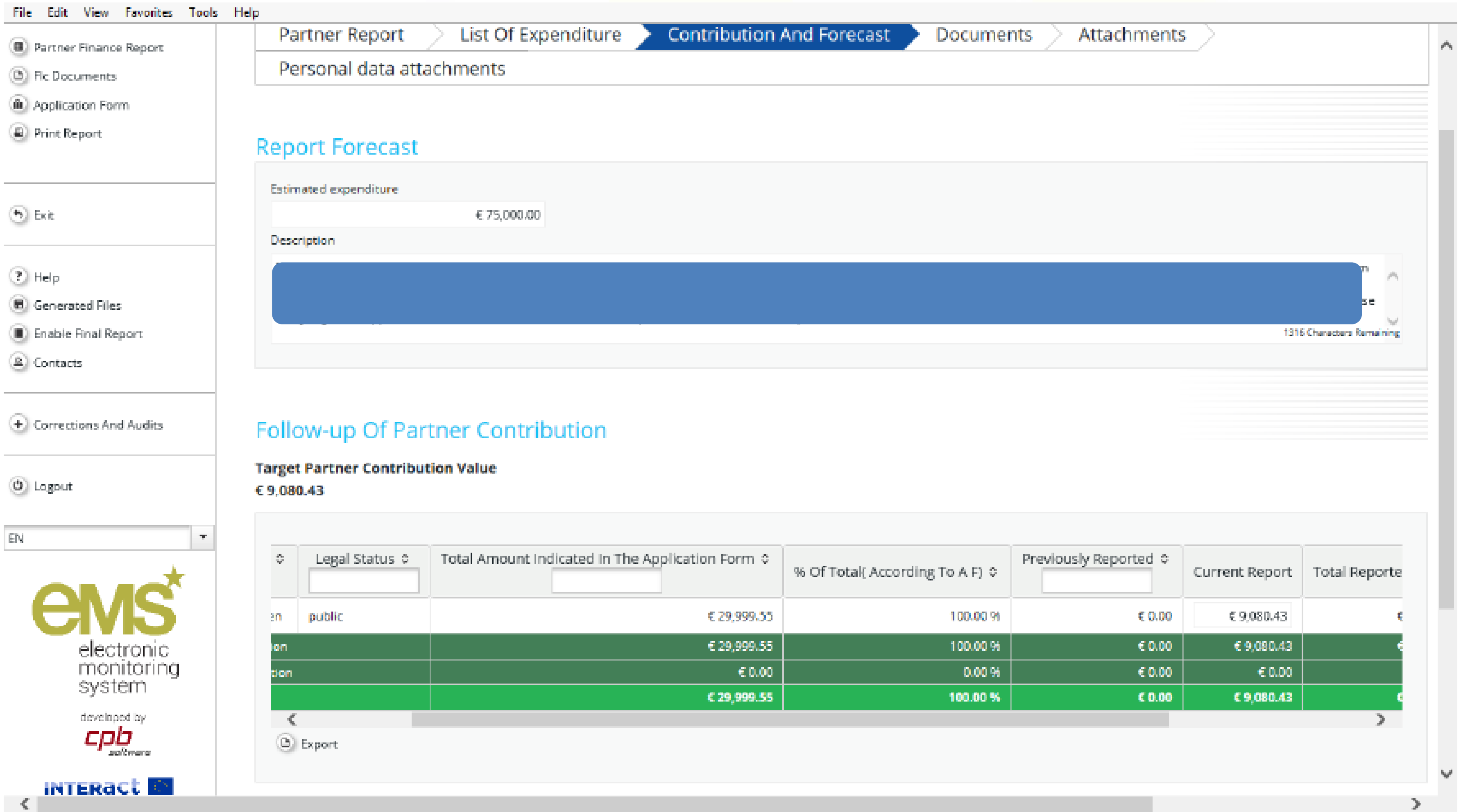
Reporting in eMS

“List of Expenditure”



Reporting in eMS

“Contribution and Forecast”


File Edit View Favorites Tools Help

Partner Finance Report
Flc Documents
Application Form
Print Report
Exit
Help
Generated Files
Enable Final Report
Contacts
Corrections And Audits
Logout
EN

Partner Report | List Of Expenditure | Contribution And Forecast | Documents | Attachments
Personal data attachments

Report Forecast

Estimated expenditure
€ 75,000.00

Description
[redacted]
1316 Characters Remaining

Follow-up Of Partner Contribution

Target Partner Contribution Value
€ 9,080.43

	Legal Status	Total Amount Indicated In The Application Form	% Of Total(According To A F)	Previously Reported	Current Report	Total Reporte
en	public	€ 29,999.55	100.00 %	€ 0.00	€ 9,080.43	€
ion		€ 29,999.55	100.00 %	€ 0.00	€ 9,080.43	€
tion		€ 0.00	0.00 %	€ 0.00	€ 0.00	
		€ 29,999.55	**100.00 %**	**€ 0.00**	**€ 9,080.43**	**€**

Export

Reporting in eMS

Typical errors in Partner reports

- Invoice number not filled in
- Invoice date not filled in (usually for staff costs)
- Payment date not filled in (more often in staff costs)
- Description written in national language
- Lump sum selected for the real costs

Final recommendations:

- In-depth knowledge (esp. financial manager) of the "Guidelines for Partner Report" <u>indispensable</u> for smooth and effective reporting!
- Pro-active approach towards your national FLC recommended
- Share experiences within your local INTERREG community!

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Project changes

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Categories of changes (procedural I)

Minor changes

- Administrative and technical character
- **No significant impact** on
  - Project implementation
  - Intervention logic
- **Need previous confirmation** from JS Project Officer *(in most cases)*
- No Subsidy Contract modification

Major changes

- **Substantial deviations** from approved AF
- Need previous **approval of MA/JS or MC**
- **Subsidy Contract modification**
- Request **only after first-year-review** (except PP change)
- Latest request 3 months before project end date

Project Changes

Categories of changes (procedural II)

Minor changes

- **Notify**
  - LP informs JS PO
- **Submi-ssion**
  - Submission of justification and supporting documents
- **Assess-ment**
  - JS PO (& FO) checking
- **Deci-sion**
  - JS PO decision
- **Imple-ment**
  - Implement accordingly

Major changes

- **Notify**
  - LP informs JS PO
- **Submission**
  - Change request + justification and supporting documents
- **Assessment**
  - JS PO (& FO) checking
- **Decision**
  - MA/JS or MC decision
- **SC addendum**
  - Subsidy Contract modification
- **Implement**
  - Implement accordingly

Project Changes

Categories of changes (Type)

Type	Minor	Major
Budget change	Below 5% WP/BL, Below 10% WP/BL	Shift among PPs, decommitment, above 10% WP/BL , spending forecast
Partner change	ASPs without effect on budget	Withdrawal / change of financing PP
Content	Does not substantially affect the essence of the project; improvements (e.g. increase of outputs)	Does substantially affect the essence of the project; scope and kind of activities, objectives, result, loss of outputs, …
Prolongation	N.a.	Only once
Administrative changes	New legal representative PP X	N.a.

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Project Changes

Administrative changes

- ➢ Minor change
- ➢ Administrative data change (contacts, key persons, bank details)
- ➢ **Legal succession of LP / PP**
    - New entity is legal successor
    - Taking over duties and obligations

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Project Changes

Changes affecting the Partnership

Minor changes

- ASP withdrawal / entry
  - Without affecting PP budget

Major changes

- Changing financing PPs (LP / ERDF / IPA / ENI)

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(Major) Partner Change

Withdrawing ERDF / IPA / ENI PP

Date of withdrawal

- PP remains responsible and liable & PP expenditures valid until that date

New ERDF / IPA / ENI PP

- Possibly from same country as withdrawing PP
- **Only ERDF PP by ERDF PP / IPA PP by IPA PP / ENI MD PP by ENI MD PP / ENI UA PP by ENI UA PP can be replaced**

Date of new PP entry

- Activities and costs eligible from that date (*not from MA/JS / MC decision*)

Changes affecting Project Content

Minor changes

- **Not affecting** objectives, results, outputs *(except increase of quantity),* target values of indicators
- Changing locations, time plan, format of activities, deliverables
- Increasing quantity of deliverables, equipment

Major changes

- Affecting original **objectives** and result
- Modify quantitative *(decreasing)*, qualitative aspects of **outputs**

No retroactive confirmation / approval from Programme side

Changes affecting Project Budget

Minor changes

- WP / BL budget reallocation below flexibility limits (5% & 10%)
- *Flexibility rule does not apply to budget reallocations among PPs*

Major changes

- Budget reallocation among PPs
- WP / BL budget reallocation exceeding 10% flexibility limit
- *Revision of spending forecast (as consequence of other major change)*
- *Decommitment of the project (initiated by MA/JS)*

Budget reallocation among PPs

- Without partnership change
- Due to partnership change
- “Sponsoring” of ASP shifted from one ERDF PP to another ERDF PP
- **Funds of different sources (ERDF / IPA / ENI MD / ENI UA) cannot be mixed**
- *Be realistic with reallocations considering*
  - Tasks to be taken over by (new) PP(s)
  - Time left for implementation
  - Ensuring clear justification

Project Changes

Budget reallocation among WPs or BLs (I)

- Process refer to **reallocations not connected** to **major PP / content change**
- Cannot increase **WP1+WP2** budget beyond **35%** of total project budget
- Proportions of **flat rate** ("staff", "office & admin" BL) **cannot be modified**
- Refers **separately to WP and** separately to **BL reallocations**
- **Reference base** - division of expenditure among WPs and BLs of **latest approved budget in AF**
- **Budget reallocation tool** (MS Excel based) available here:

www.interreg-danube.eu/relevant-documents/documents-for-project-implementation

Budget reallocation among WPs or BLs (II)

Reallocation below 5% limit (minor change)

- Flexibility in reporting PP costs deviating **up to 5% of <u>respective PP budget</u>** (if not connected to partner / content change)
- **No previous JS PO confirmation** needed; FLC can request <u>LP confirmation</u>

Reallocation below 10% limit (FROM 5%) (minor change)

- Flexibility in reallocating WP / BL of PPs **beyond 5% limit**, but project level WP / BL reallocations remain **below 10% of <u>total project budget</u>**
- **Previous JS PO confirmation needed**

Reallocation beyond 10% of <u>total project budget</u> (major change)

- **MC decision and SC + AF modification**

Project Changes

Budget reallocation among WPs or BLs

Flexibility limit calculation – PP budget level example

ERDF PP6	AAAA	WP1		WP2		WP3		WP4		WP5		TOTAL		
		Original	Modified	Original	Modified	Original	Modified	Original	Modified	Original	Modified	Original	Modified	Difference/BL
1. Staff costs	Real cost basis	3,000.00	3,000.00	5,060.00	5,060.00	4,100.00	4,100.00	4,500.00	14,500.00	7,500.00	7,500.00	24,160.00	34,160.00	10,000.00
2. Office and administrative expenditures	15.00%	450.00	450.00	759.00	759.00	615.00	615.00	675.00	2,175.00	1,125.00	1,125.00	3,624.00	5,124.00	1,500.00
3. Travel and accommodation costs		4,300.00	1,300.00	1,600.00	400.00	2,100.00	1,400.00	1,000.00	1,000.00	1,000.00	1,000.00	10,000.00	5,100.00	-4,900.00
4. External expertise and services costs		3,420.00	3,420.00	2,300.00	2,300.00	15,080.00	18,480.00	21,416.00	11,416.00	0.00	0.00	42,216.00	35,616.00	-6,600.00
5. Equipment expenditure		0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00
6. Infrastrusture and works		0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	10,000.00	0.00	0.00	10,000.00	10,000.00	0.00
TOTAL		11,170.00	8,170.00	9,719.00	8,519.00	21,895.00	24,595.00	47,591.00	49,091.00	9,625.00	9,625.00	100,000.00	100,000.00	11.50%
Difference/ WP		-3,000.00		-1,200.00		2,700.00		1,500.00		0.00		4.20%		

ERDF PP7	BBBB	WP1		WP2		WP3		WP4		WP5		TOTAL		
		Original	Modified	Original	Modified	Original	Modified	Original	Modified	Original	Modified	Original	Modified	Difference/BL
1. Staff costs	Real cost basis	2,400.00	2,400.00	3,360.00	3,360.00	3,600.00	3,600.00	3,720.00	3,720.00	3,720.00	3,720.00	16,800.00	16,800.00	0.00
2. Office and administrative expenditures	15.00%	360.00	360.00	504.00	504.00	540.00	540.00	558.00	558.00	558.00	558.00	2,520.00	2,520.00	0.00
3. Travel and accommodation costs		5,000.00	5,000.00	1,600.00	1,600.00	5,800.00	5,800.00	1,100.00	1,100.00	800.00	800.00	14,300.00	14,300.00	0.00
4. External expertise and services costs		3,420.00	3,420.00	7,500.00	7,500.00	15,000.00	11,500.00	10,460.00	10,460.00	0.00	3,500.00	36,380.00	36,380.00	0.00
5. Equipment expenditure		0.00	0.00	0.00	0.00	0.00	0.00	10,500.00	10,500.00	0.00	0.00	10,500.00	10,500.00	0.00
6. Infrastrusture and works		0.00	0.00	0.00	0.00	0.00	0.00	19,500.00	19,500.00	0.00	0.00	19,500.00	19,500.00	0.00
TOTAL		11,180.00	11,180.00	12,964.00	12,964.00	24,940.00	21,440.00	45,838.00	45,838.00	5,078.00	8,578.00	100,000.00	100,000.00	0.00%
Difference/ WP		0.00		0.00		-3,500.00		0.00		3,500.00		3.50%		

Budget reallocation among WPs or BLs

Flexibility limit calculation – total project budget level example

WP1 + WP2 proportion	Original	Modified
	31.60%	32.97%

All PPs (ERDF + IPA)	WP1		WP2		WP3		WP4		WP5		TOTAL		
	Original	Modified	Original	Modified	Original	Modified	Original	Modified	Original	Modified	Original	Modified	Difference/BL
Preparation costs											17,500.00	17,500.00	
1. Staff costs	69,546.00	88,736.34	148,770.00	136,926.27	142,340.00	145,712.47	147,654.21	147,617.24	177,250.12	154,632.66	685,560.33	673,624.98	-11,935.35
2. Office and administrative expenditures	10,431.90	13,310.45	22,315.50	20,538.94	21,351.00	21,856.87	22,148.13	22,142.58	26,587.52	23,194.90	102,834.05	101,043.74	-1,790.31
3. Travel and accommodation costs	49,900.00	39,669.31	30,600.00	27,100.00	67,646.00	56,716.00	30,191.06	27,191.06	22,377.11	18,397.11	200,714.17	169,073.48	-31,640.69
4. External expertise and services costs	204,565.00	228,508.94	141,575.45	152,257.14	269,125.00	251,657.09	245,911.00	240,534.60	61,315.00	62,815.00	922,491.45	935,772.77	13,281.32
5. Equipment expenditure	0.00	0.00	3,000.00	3,142.85	0.00	0.00	105,500.00	83,557.15	0.00	0.00	108,500.00	86,700.00	-21,800.00
6. Infrastrusture and works	0.00	0.00	0.00	0.00	0.00	0.00	116,400.00	170,285.03	0.00	0.00	116,400.00	170,285.03	53,885.03
TOTAL	334,442.90	370,225.04	346,260.95	339,965.20	500,462.00	475,942.43	667,804.40	691,327.66	287,529.75	259,039.67	2,154,000.00	2,154,000.00	3.12%
Difference/ WP	35,782.14		-6,295.75		-24,519.57		23,523.26		-28,490.08		2.75%		

Monitoring of Budget reallocation among WPs/BLs

Responsibility of Lead Partner

- **Constant monitoring WP / BL budget reallocations of PPs** right from project start regularly updating data in budget reallocation tool
- Be able to initiate and receive JS confirmation / MC decision for appropriate project modification in time (eligibility of activities!!!)
- Avoid that costs to be reported reach respective limits (5% / 10%) without confirmation / approval

Responsibility of Project Partner

- Monitoring WP / BL real costs compared to original budget
- Timely inform LP about need for WP / BL budget reallocation request
- Ask LP confirming reallocations below 5% for FLC

Further Changes affecting Project Budget

Revision of the spending forecast

- Fixed in Subsidy Contract
- Modification **only in connection to other major project changes** affecting project budget

Decommitment of the project

- Serious problems in financial performance of project
- **MA/JS initiate** budget reduction, based on MC decision

Prolongation of project duration

- Can be requested **only once**
- **Cannot exceed more than 6 months**
- Up to 3 months MA/JS – between 3-6 month MC decision

Project changes and eMS

- **Approval process managed outside eMS**
- Modified project data of major & minor changes to be entered by LP into eMS, after change process concluded
- Minor WP/BL budget reallocations (below 5% / 10% limit) not entered into eMS
- „*Guideline for data modification in eMS*" accessible:

http://www.interreg-danube.eu/relevant-documents/documents-for-project-implementation

Data modification in eMS can start only after LP and JS PO have agreement on that step!

Final recommendations

- Sound **knowledge of Implementation Manual** by LP and all PPs!
- Inform and ask LP / JS Project Officer advice asap!
- Change can be implemented (in most cases) only after confirmation / approval by responsible programme body
- **Minor changes: Find the right balance between an "AF-focussed" approach and creative use of flexibility**

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Supportive info, tools and actions

Information and tools

Implementation Manual

Guidelines for PR and PPR

Budget Reallocation tool

Change Log File

Factsheet 1st steps in eMS

Interaction with

LP → **JS**

NCP

FLC

INTERREG Community (AT)

Danube Transnational – Förderfähigkeitsregeln

Niko Finka, DTP Joint Secretariat

Programme co-funded by the European Union

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Eligibility of expenditure

Vienna, 10th September 2018

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Hierarchy of rules

- EU Regulations
- Programme rules
- National (including specific institutional) rules

The eligibility rules laid down in the programme level documents cannot be overruled by national or institutional legislation.

General eligibility rules

All expenditures:

- Are related to the **initiation** and **implementation** of the project
- Comply with the principle of **efficiency, effectiveness and economy**
- Comply with the principle of **real costs**, with the exception of the costs calculated as **flat rates** and **lump sums**
- Are **incurred** and **paid** by the project partner indicated in the application form during the eligibility period of the project

General eligibility rules

All expenditures:

- Relate to activities that **have not been financed** from other financial instruments
- Are **supported by invoices or other documents** with probative value directly attributable to a certain project partner with the **exception** of the costs calculated as **flat rates and lump sums**
- Are in line with **eligibility rules** on EU, programme and national level

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Eligibility of expenditure

- Ineligible expenditures

- Fines, financial penalties and expenditure on legal disputes and litigation
- Costs of gifts, except those not exceeding 50 EUR per gift where related to promotion, communication, publicity or information
- Costs related to fluctuation of foreign exchange rate
- Interest on debt
- Purchase of land and existing buildings
- Value added tax except where it is non-recoverable
- Contributions in kind
- Common costs
- Second hand equipment

Non-exhaustive list

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Eligibility in time

Eligibility in time

Eligible project expenditure shall be **incurred and paid within the project period** defined by the starting date and end date of the project according to the approved Application Form.

Exceptions

- Preparation costs
- Control costs related to the last progress report and application for reimbursement
- Expenditure incurred in the last reporting period

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Eligibility of expenditure by budget lines

1.Staff cost

- Real cost
- Flat rate (up to 20% of the direct cost)

2.Office and admin.

- Flatrate (15% of staff cost)

3.Travel & accommodation

4.External expertise & service

5.Equipment

6.Infrastructure & works

Eligibility of expenditure per budget line

General supporting documents

- Subsidy contract and amendments (if any) – Lead Partner should keep the original while project partners should have copies
- Application form and all amendments (if any)
- Partnership Agreement and amendments (if any)
- Evidence of the accounting system: either separate accounting system or adequate accounting code is maintained for all project-related transactions by all Project Partner

Eligibility of expenditure per budget line

General supporting documents

- Confirmation that the project partner's organisation is the owner of the bank account communicated to the Lead Partner
- Partner Report
- List of expenditure by budget line, including invoice number, invoice date, specification of invoice, creditor, amount, VAT, payment date, expenditure outside of the programme area
- Project outputs such as studies, agendas of meetings, etc.in accordance with activities reported in the partner report

Eligibility of expenditure per budget line

General supporting documents

- Publicity items such as brochures, publications, webpage, etc. in accordance with activities reported in the partner report
- Confirmation of receipt of ERDF / IPA/ENI from the previous reporting period
- Confirmation of receipt of national, regional, local public contribution, if applicable
- Documentation of net revenue generated, if applicable
- Declaration on the VAT status of the project partner, signed by the authorised person of the project partner's institution

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Eligibility of expenditure per budget line

Staff costs

The costs of the **personnel employed** by the beneficiary institution and executing tasks for the project

Limited to:

- Salary payments
- Any other costs directly linked to salary payments incurred and paid by the employer, such as employment taxes and social security

Staff costs

Real cost method:

Full-time working on the project

(no timesheet necessary)

Part-time work on the project

- Part-time with a fixed percentage of time worked per month on the operation (no timesheets)
- Part-time with a flexible number of hours worked per month (timesheet necessary)
- On an hourly basis (timesheet necessary)

Staff costs

Part-time with a flexible number of hours worked per month

- Calculation with the monthly hourly rate - hourly rate is calculated by dividing the monthly gross employment cost with the monthly working time fixed in the employment document (expressed in hours)

- Calculation with a yearly hourly rate – hourly rate is calculated by dividing the latest documented annual gross employment cost with 1720 hours for persons working full time - pro-rata to be used in case of part time work for the organisation (in case there is no annual gross employment cost they may be derived from the one available or from employment contract)

Staff costs

Supporting documents (real cost method)

- A document showing contractual relationship: employment/work contract, contracts considered as employment contracts for all persons reporting staff costs (part-time and full-time)
- Written agreement(s) and / or job description outlining work for the project for all persons reporting staff cost (part-time and full-time)
- A document specifying salaries and other related costs for each relevant month and each person working on the project (e.g., pay slips, print-out of the accounting system)
- Proof of payment of salaries and other related costs and employer's contribution (social contribution) (e.g., bank account statement, pay slips)

Staff costs

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Supporting documents (real cost method)

- Only in case of part-time work on the project based on a fixed percentage of time worked per month: document setting out the percentage of time to be worked on the project for each person reporting staff costs under this option, if not included in the employment contract or job description.
- Only in case of part-time work on the project based on flexible shares or hourly rates: timesheets showing 100% of the work of the person, signed by the employee and the employer.

Staff costs

Supporting documents (real cost method)

- Only in case of part-time work on the project based on hourly rates calculated using 1720 hours or pro-rata : document showing the documented annual (or other applicable) gross employment cost based on the latest available data at the time of signature of the Subsidy Contract
- Only in case of part-time work on the project based on flexible shares or hourly rates: calculation scheme for salary costs for each employee working part-time on the project

Staff costs

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Flat rate method:

Up to 20% of the eligible direct costs other than the staff costs

Staff costs

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Danube Transnational Programme

Supporting documents (flat rate method)

- No supporting documents needed
- List of staff members working on the project shall be provided to the Controller on request (e.g. to check the eligibility of travel and accommodation costs)

Staff costs

Quiz time

- Employee of the project partner has the following workload on the project in the first reporting period (in the % of overall monthly working time): Jan: 20%, Feb: 20%, Mar: 20%, April: 20%, May: 10%, June 30%. On average, the workload was 20% of the total working time in the period. What calculation method can be used by the partner?
- 1st reporting period from 01.06.2018 – 31.10.2018, 2nd reporting period from 01.11.2018 – 30.04.2019. Salary for October 2018 to be paid in November 2018. In which period should the salary costs be reported?
- In case of part time employment with a flexible number of hours worked per month calculated with a monthly hourly rate, are deductions in monthly working time fixed in the employment document possible? As number of hours is usually expressed in a weekly format (e.g. 40 hours per week), how to calculate monthly working time?

Eligibility of expenditure per budget line

Office and administration expenditure

Flat rate basis of 15% of the eligible staff costs of the project (if they are claimed)

- **Cannot be claimed as direct cost** under other budget lines
- If the staff costs are not eligible, office and administration costs cannot be declared
- If the staff costs are declared on flat rate basis, office and administration are eligible
- No staff costs declared in relevant WP, no Office and administration expenditure can be declared

Office and administration expenditure

The following types of expenditures are included under this budget line (exhaustive list):

- Office rent
- Insurance and taxes related to the buildings where the staff is located and to the equipment of the office (e.g. fire, theft insurances)
- Utilities (e.g. electricity, heating, water)
- Office supplies
- General accounting provided inside the beneficiary organisation
- Archives
- Maintenance, cleaning and repairs
- Security
- IT systems
- Communication (e.g. telephone, fax, internet, postal services, business cards)
- Bank charges for opening and administering the account or accounts where the implementation of an operation requires a separate account to be opened
- Charges for transnational financial transactions

Office and administration expenditure

Supporting documents

- No supporting documents needed

Office and administration expenditure

Quiz time

- Charges for transnational financial transactions are eligible (stated) under Office and administration expenditure. What about charges for national financial transactions (e.g. transfers of funds from the lead beneficiary to other beneficiaries located in the same country)?
- What about books on the topic of project management?

Travel and accommodation costs

Option A)

- Travel costs
- Costs of meals
- Accommodation costs
- Visa costs
- Daily allowances

Travel and accommodation costs

Option B)

- Travel costs
- Per diems according to the **EC-funded external aid contracts**
  - Accommodation
  - Meals
  - Local travel within the place of mission and sundry expenses
- Visa costs

Travel and accommodation costs

Supporting documents

- List of staff working on the project (including the staff costs declared on flat rate basis, civil servants not eligible for staff costs, and the ASP members)
- Agenda or similar document presenting the objectives and topics of the meeting/seminar/conference
- Authorisation of the mission (if obligatory according to national/ institutional rules)
- Mission report signed by the travelling person
- If relevant: any other proof of participation (e.g. minutes of the meeting, event /signed list of participants/ email confirmation, etc.)

Travel and accommodation costs

Supporting documents

- Invoices or documents of equivalent probative value (hotel invoices, bus/train/plane tickets, etc.)
- In case of use of company/private car, calculation sheet according to national or institutional rules stating at least the distance, the unit rate and the total costs of the travel
- Payslip/accounting documents on daily allowance / per diems
- Proof of payment of travel and accommodation costs (e.g. bank statements)
- Proof of reimbursement of travel and accommodation expenditure to staff, in case the staff members pre-financed the expenditure

Travel and accommodation costs

Quiz time

- Option A or option B? Which option can the Austrian partners use?

Eligibility of expenditure per budget line

External expertise and services costs

- Studies or surveys (e.g. evaluations, strategies, concept notes, design plans, handbooks)
- Training
- Translations
- IT systems and website, modifications and updates
- Promotion, communication, publicity or information linked to the project
- Financial management
- Services related to the organisation and implementation of events or meetings (including rent, catering or interpretation)
- Participation in events (e.g. registration fees)
- Legal consultancy and notarial services, technical and financial expertise, other consultancy and accountancy services

Eligibility of expenditure per budget line

External expertise and services costs

- Intellectual property rights
- Verifications: Externalised control activities (FLC) for the verification of the project expenditure where it is relevant for the control system of the concerned Partner State
- The provision of guarantees by a bank or other financial institution where required by Union or national law or in a programming document adopted by the monitoring committee
- Travel and accommodation for external experts, speakers, chairpersons of meetings and service providers
- Other specific expertise and services needed for the given project

External expertise and services costs

Supporting documents

- Documents of the procurement procedure (selection of the external expert/service provider)
- Selected offer
- Service contract, or where it is relevant order for the service
- Invoices or documents of equivalent probative value providing all necessary information in line with applicable accounting rules

External expertise and services costs

Supporting documents

- Proof of payment (e.g. bank statement)
- Calculation method showing the share allocated to the project and justification of the share allocated (only in case of experts and service that are not exclusively used for the project)
- Deliverables and other evidence of the work carried out by external experts

External expertise and services costs

Quiz time

- Partner bought software to improve project administration. Can the cost be claimed under this budget line?
- Courier costs are incurred by the partner for sending documents to MA/JS. Can they be claimed under this budget line?

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Eligibility of expenditure per budget line

Equipment expenditure

a. **Office equipment**
b. **IT hardware and software**
c. **Furniture and fittings**
d. **Laboratory equipment**
e. **Machines and instruments**
f. **Tools or devices**
g. **Vehicles**
h. **Other specific equipment**

- Only equipment foreseen **in the approved AF is** eligible (any change needs MA/JS approval)
- 2nd call : The full costs of the equipment should be allocated to the project, if it is in line with national and institutional regulations (and if purchased after project start date). Otherwise, depreciation costs should be claimed.
- Rent or lease costs also eligible

Equipment expenditure

Supporting documents

- Documents of the procurement procedure (selection of the suppliers)
- Selected offer
- Contract, or where it is relevant order for the equipment
- Invoices or documents of equivalent probative value providing all necessary information in line with applicable accounting rules
- Calculation schemes for depreciations (in case of depreciations)
- Proof of payment (e.g. bank statement)
- Proof of existence (pictures, deliverable note, etc.)

Eligibility of expenditure per budget line

Infrastructure and works

Only **small scale infrastructure** is eligible; the **transnational character** of the investment has to be demonstrated; the activity is **approved in the Application Form**

This budget line should include execution or both **design and execution of works** as well as **site preparation, delivery, handling installation, renovation**

Infrastructure and works

Interreg
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Supporting documents

- Documents of the procurement procedure (selection of the contractor)
- Selected offer
- Contract
- Invoices or documents of equivalent probative value providing all necessary information in line with applicable accounting rules
- Proof of payment (e.g. bank statement)
- Proof of existence (pictures, deliverable note, etc.)
- Required permits, feasibility studies, etc.

Eligibility of expenditure per budget line

Quiz time

- How to classify the following items:
  - chemicals for a research activity, e.g. fluids, oxygen, metals, etc., planting seeds;
  - fuel for running the equipment;
  - labour costs in construction;
- Is carbon footprint offset eligible?

Special eligibility rules

Preparation costs

Lump sum of **17,500.00 EUR** per project. ERDF contribution part of this amount will be reimbursed to the Lead Partner

Only if the approved project has not received other financial support for the project preparation

Covers costs of preparation of the Application and further costs of condition clearing until start of the project

Interreg Danube Transnational Programme

Special eligibility rules

Expenditure of the Associated Strategic Partners

- Only travel and accommodation costs of the ASP are eligible under BL3-Travel and accommodation

- Invoice and/or relevant accounting document should be addressed to the sponsoring ERDF partner and directly paid or reimbursed by the ERDF partner before submitting the expenditure for validation to the Controller

Euro and currency exchange

Use of the EURO

- Project budget (and partner budget) planned in Euro
- All expenditure to be reported in Euro
- EU contribution will be transferred to LP in Euro
- Expenditure incurred by project partners in a currency other than the euro shall be converted into euro by using **the monthly accounting exchange rate of the European Commission** in the month during which expenditure was **submitted for verification to the controller** (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm)

Interreg
Danube Transnational Programme

Thank you!

Danube Transnational Programme

danube@interreg-danube.eu

www.interreg-danube.eu

Niko Finka, Financial Officer

niko.finka@interreg-danube.eu

A stream of cooperation

Kurzüberblick Vergaberecht

Anna Maria Kramann, ÖROK-Gst. / National Contact Point

Öffentliches Vergaberecht

Implementation Manual, S. 49 (Kapitel 3.3.4 Procurement Procedures):

"In the framework of the Danube Transnational Programme, all project partners implementing projects **must comply with the relevant public procurement legislation**, <u>independently from their legal status</u>!!!"

Vergaberechtsregeln für österreichische DTP-Projektträger

Schwellenwerte	Zur Anwendung kommende Regeln	Prozedere / Bekanntmachung
Unter 5.000 EUR (exkl. USt.)	Einhaltung der Prinzipien der Sparsamkeit, Wirtschaftlichkeit & Wirksamkeit bzw. institutioneller Regeln, falls strenger	Verfahren je nach institutionellen Regeln
Zwischen 5.000 EUR (exkl. USt.) und nationalen Schwellenwert der Direktvergabe*	Programmregeln bzw. institutionelle Regeln, falls strenger	Einholung von mind. 3 Vergleichsangeboten (Bid-at-Three rule)
Zwischen nationalen und EU-Schwellenwerten der öffentlichen Vergabe (Unterschwellenbereich)	Öffentliches Vergaberecht [BVergG]	Österreichweite Ausschreibugen nach institutionellen Vorgaben
Über EU-Schwellenwerten der öffentlichen Vergabe (Oberschwellenbereich)	Öffentliches Vergaberecht [BVergG]	EU-weite Ausschreibungen (http://ted.europa.eu/)

*laut Schwellenwertverordnung vom 20.8.2018 liegt in Österreich der Grenzwert für Direktvergaben ohne vorheriger Bekanntmachung derzeit bei 100.000 EUR bis zum 31. Dezember 2020.

Binnenmarktrelevanz / Transparenzgebot

ACHTUNG: Ist eine Binnenmarktrelevanz für einen Auftrag gegeben, ist eine **Bekanntmachung der Ausschreibung** auch unter den nationalen/EU-weiten Schwellenwerten **erforderlich**!!!

➔ Feststellung, ob ein gewisses **grenzüberschreitendes Interesse** durch Anbieter aus anderen Mitgliedstaaten an dem Auftrag bestehen könnte

Details zu Anforderungen der Bekanntmachung siehe auch:
EC Interpretative Communication No 2006/C 179/02

Öffentliches Vergaberecht - Beispiel

- Fallbeispiel 1: Projektkonferenz in St. Pölten mit **externem Catering** -> geschätzter Auftragswert: **10.000 EUR**
  - Angesichts der geographische Lage ist das Interesse von Anbietern aus anderen Partnerstaaten als gering einzuschätzen -> keine Binnenmarktrelevanz!
  - Einhaltung der Bid-at-Three Regel; keine zusätzliche Bekanntmachung erforderlich

- Fallbeispiel 2: Externe Vergabe einer **Projektstudie**, welche drei Partnerstaaten umfasst -> geschätzter Auftragswert: **65.000 EUR**
  - Das österreichische Vergaberecht erlaubt Direktvergabe ohne vorheriger Bekanntmachung
  - ABER: Binnenmarktrelevanz gegeben!!! -> Bekanntmachung zusätzlich zur Bid-at-Three Regel erforderlich

Hilfreiche Lektüre:"50 Questions and Answers on Public Procurement in European Territorial Cooperation (ETC) Programmes": http://www.interact-eu.net/library?field_fields_of_expertise_tid=48#753-qa-public-procurement-etc-programmes

Vergabeleitfaden für Programmstellen und Projektträger in INTERREG-Programmen, März 2016: http://www.landesentwicklung.steiermark.at/cms/dokumente/12642908_141980328/44fe154a/20160224_Vergabeleitfaden_Auflage6.doc.pdf

Wichtigste Schritte bei Vergaben unter dem nationalen Schwellenwert für Direktvergaben (1)

Vergabeprozess:

1. Definition & Schätzung des Bedarfs (geschätzter Auftragswert -> welches Verfahren erforderlich)
2. Check, ob Binnenmarktrelevanz gegeben und damit andere Bekanntmachungsverfahren zur Anwendung kommen müssen
3. Beschreibung der erwünschten Leistungen/Anforderungen
4. Versendung der Anforderungen an mehrere potentielle Anbieter
5. Analyse/Vergleich der Angebote (mind. 3 erforderlich!!!) & Erstellung einer Dokumentation
6. Verständigung der abgelehnten Anbieter
7. Verständigung des ausgewählten Anbieters & Unterzeichnung des Vertrags

Wichtigste Schritte bei Vergaben unter dem nationalen Schwellenwert für Direktvergaben (2)

Dokumentationsprozess – Welche Dokumente sind unbedingt aufzuheben?

1. Beschreibung der Anforderungen
2. Anfragen an mehrere Anbieter (mit gleicher Information & gleicher Deadline)
3. Erhaltene Angebote (mindestens 3 erforderlich!!!)
4. Evaluierung / Auswahldokumentation
5. Benachrichtigungen der abgelehnten und des ausgewählten Anbieter(s)
6. Vertrag und jede weitere Vertragsanpassung / Erneuerungen
7. Rechnungen und Zahlungsbelege (übereinstimmend mit Vertrag/Beauftragung)
8. Nachweis für die Lieferung der in Auftrag gegebenen Leistungen

Vergaberecht - Häufigste Fehler

- Keine Schätzung des Auftragswerts auf Ebene der Institution vorgenommen
- Falsches Verfahren gewählt (bspw. Direktvergabe war nicht gerechtfertigt)
- Keine ausreichende Bekanntmachung / Publizität
- Splitting des Auftrags um unter die entsprechenden Schwellenwerte zu fallen
- Zusatzaufträge nicht neu ausgeschrieben
- Vergabegrenzen nicht eingehalten (z.B. Programmregel Bid-at-Three)
- Institutionelle Regelungen nicht eingehalten
- Vergleichsangebote sind nicht gültig (z.B. Naheverhältnis, etc.)
- Mitarbeit des Auftragnehmers bei Ausschreibungserstellung
- Mangelhafte Dokumentation (fehlende Dokumente)

First Level Control in Österreich – eine Übersicht

Luise Fasching, BMNT / Koordinierende Prüfstelle

Bundesministerium
Nachhaltigkeit und
Tourismus

bmnt.gv.at

Das österreichische FLC-System

Workshop zur Projektumsetzung für österreichische Projektträger des 2. Calls

Luise Fasching
BMNT, Abt. VII/5
Wien, 10. September 2018

Relevante Rechtsgrundlagen auf EU-Ebene

- **VO 1303/2013** (ESI-VO), v.a. Artikel 65-71
- **VO 1299/2013** (ETZ-VO), Artikel 18-20
- Artikel 18 VO 1299/2013 hält fest, dass die EK einen Delegierten Rechtsakt zur Förderfähigkeit von Ausgaben für alle ETZ Programme festlegt >>> **VO 481/2014** (ETZ-FFR-VO)
- **Hierarchie (Förderfähigkeit)** gem. Artikel 18 VO 1299/2013:
  - Programmebene regelt, was nicht auf EU-Ebene geregelt ist
  - nationale Ebene (MS) regelt, was nicht auf EU oder Programmebene bereits geregelt ist.

Kontrollen im Rahmen von ETZ-Programmen

- Kontrollen sollen sicherstellen, dass das Geld des europäischen Steuerzahlers rechtskonform, wirtschaftlich, sparsam und wirksam verwendet wird
  - ➢ Vermeidung von Vergeudung und Unregelmäßigkeiten
- **unterschiedliche Ebene von Kontrollen:**
  - First Level Control (FLC)
  - Second Level Control (SLC)
  - Prüfungen der Verwaltungsbehörden (Qualitätskontrollen, sample checks, etc.)
  - Prüfungen der Bescheinigungsbehörde
  - Prüfungen der Europäischen Kommission
  - Prüfungen des Europäischen Rechnungshofes sowie der nationalen Rechnungshöfe
  - Prüfungen der koordinierenden Prüfstelle (Qualitätskontrollen)

Kontrollen im Rahmen von ETZ-Programmen

First Level Control (FLC)

- kein EFRE-gefördertes Projektes ohne FLC!
- Überprüfung des Projektes von A wie Ausschreibung bis Z wie Zeitaufzeichnung
- ausreichende Ressourcen (Personal, Kosten, Zeit) einplanen

Überblick über das österr. FLC-System: Rechtsgrundlage und Regelungsinhalte

- **Rechtliche Grundlage:** Vereinbarung nach Art. 15a-B-VG zwischen dem Bund und den Ländern („15a-Vereinbarung)
- **Regelungsinhalte** zu ETZ transnationale und NW Programme (im Art. 7, Zi. 2 der 15a-Vereinbarung):
  - dezentrales System:
    - Bund und Länder → öffentliche Prüfstellen
    - Prüferpool → externe private Prüfstellen
  - Koordinierende Prüfstelle im BMNT, Abt. VII/5

Siehe auch Beschreibung des ö FLC-Systems (inkl. Download relevanter FLC-Formulare/Dokumente) auf:
http://www.oerok.gv.at/eu-kooperationen/info-service-oesterreich/finanzkontrollsystem-in-oesterreich.html

Notifizierte öffentliche und private Prüfstellen („grüne Liste") in Österreich

- Öffentliche Prüfstellen:
  - 17 Bundes- und Landesprüfstellen
    (3 Stellen prüfen selbst, die anderen 14 Stellen sind Auftraggeber an externe Prüfer = WP/Pool)
- Externe private Prüfstellen (WP/Pool):
  - 4 Wirtschaftsprüfungskanzleien

European territorial cooperation 2014-2020 – transnational & network programmes — Control system in Austria

Public and Private Control Bodies ("First Level Control") in Austria - Stand / update: 26.7.2018 - BMNT-GZ [illegible]

	Designated PUBLIC Control Body				
	Name of Authority	Person(s) entitled to issue a certificate (online system or via signature)	Person(s) entitled to assign control to external control body (Pool)	Date of nomination	Date of de-nomination
Federal Ministry for Sustainability and Tourism (formerly Federal Chancellery IV/4) ~~Ballhausplatz 2, 1010 Wien~~ Ferdinandstraße 4, 1020 Wien	~~BKA Abt. IV/4,~~ BMNT, ~~Präs. 14~~ Abt. VII/5 - Coordinating Control Body	Georg SCHADT Luise FASCHING ~~Sandra JOVIC~~ Jutta MOLL-MARWAN	Georg SCHADT Luise FASCHING ~~Sandra JOVIC~~ Jutta MOLL-MARWAN	28.09.2016 26.7.2018	01.06.2018
Federal Ministry for Sustainability and Tourism (formerly Federal Ministry of Agriculture, Forestry, Environment and Water Management) Stubenring 12, 1010 Wien	~~BMLFUW~~ BMNT, Abt. Revision - Prüfstelle	~~Christian SCHEVARACZ~~ Sabine REICHEBNER Gerhard MAYERHOFER Franz WEINDL Gerald WURM	~~Christian SCHEVARACZ~~ Sabine REICHEBNER ~~Robert STREIT~~ Gerhard MAYERHOFER Gerald WURM Franz WEINDL	31.07.2016 29.12.2016	01.12.2016 28.12.2016
Federal Ministry of Education, Science and Research (formerly Federal Ministry of Science, Research and Economy BMWFW (Science and research - incl. universities) Minoritenplatz 5, 1010 Wien	~~BMWFW~~ BMBWF - Task Force Prüfstelle (FLC) EFRE-ETZ		Armin MAHR Andreas BERGER ~~Georg HÖBELT~~ Martin SUKOP	20.07.2016 08.03.2017	08.03.2017
Federal Ministry for Digital ~~Business and Enterprise~~ and Economic Affairs (formerly Federal Ministry of Science, Research and Economy BMWFW (Economy) Stubenring 1, 10140 Wien	~~BMWFW / Wirtschaft~~ BMDW, Referat C2/2a Projekt- und Budgetcontrolling		Michael SAVAL Helga KRAMES	02.08.2016	
Federal Ministry of Transport, Innovation and Technology Radetzkystraße 2, 1030 Wien	BMVIT, Abteilung Revision und EU-Finanzkontrolle	Wolfgang WIMMER	Wolfgang WIMMER	19.07.2016	
Federal Ministry of Labour, Social Affairs, Health and Consumer Protection (formerly Federal Ministry for Labour, Social Affairs and Consumer Protection (BMASK) Stubenring 1, 1010 Wien	~~BMASK~~ BMASGK, Abt. VI / B / 5	~~Josef Attila HORVATH~~ Astrid Iris MEYER Julia HINTERSEER-PINTER	~~Josef Attila HORVATH~~ Astrid Iris MEYER Julia HINTERSEER-PINTER	23.11.2016 08.02.2018	01.11.2018
Land Burgenland (responsible for all projects of beneficiary Regionalmanagement Burgenland GmbH) Europaplatz 1, 7000 Eisenstadt	Amt der Bgld. LR, Abt. 3 - Finanzen	Johann PIROSKA	Monika LÄMMERMAYR	02.08.2016	

Federal Ministry of Sustainability and Tourism (formerly Federal Chancellery Austria, Department IV/4)

➔ **Achtung: Bei Externalisierung fallen Prüfkosten an! Ebenso bei der Prüfung durch öffentliche Prüfstelle Land Salzburg.**

Prüfkosten: einmalige **Grundpauschale von max. € 2.000** + **max. 7%** der zur Abrechnung **eingereichten Projektkosten** des Begünstigten (**zzgl. 20% Umsatzsteuer**)

Wer ist meine FLC?

- Art. 7, Zi. 2 der 15a-Vereinbarung regelt für die Wahrnehmung der Prüfaufgaben in den transnationalen und EU-weiten ETZ-Programmen folgendes:
  - **Bundesstellen und Bundeseinrichtungen als Begünstigte** (sowie von Bundesministerien kofinanzierte Projektpartner) -> Durchführung der FLC von einer Prüfstelle des Bundes,
  - **Landesstellen als Begünstigte** (sowie von den Ländern kofinanzierte Prjektpartner) -> Durchführung der FLC von einer Prüfstelle des Landes,
  - **Städte und Gemeinden** als Begünstigte -> Durchführung der FLC von Prüfstellen des Landes, auf dessen Landesgebiet die Stadt oder Gemeinde liegt,
  - **Internationale Organisationen** -> Durchführung durch das BMNT, Abt. VII/5,
  - **alle übrigen Begünstigten** (das wären v.a. Private z.B. ohne öffentliche Finanzierung) -> Durchführung der FLC durch das jeweils sachlich zuständige Bundesministerium oder durch das BMNT, Abt. VII/5 Koordination Regionalpolitik und Raumordnung.

Wie komme ich zu meiner FLC?
Ablauf der FLC-Beauftragung

- Identifizierung der Prüfstelle durch den Begünstigten
- **Formular B:** (Einverständniserklärung des österreichischen Begünstigten betreffend die Durchführung der Vorhabensprüfungen – „First Level Control“)
  - Unterfertigung für jedes Projekt durch jeden Begünstigten und Übermittlung an die angeführten Adressaten
- **Formular C:** (Bestätigung der gemäß 15a-Vereinbarung zuständigen österr. öffentlichen Prüfstelle über die Übernahme der Vorhabensprüfung bzw. Bestätigung über die Beauftragung einer externen Prüfstelle – Pool – für die Durchführung der Vorhabensprüfung)
  - Unterfertigung für jedes Projekt / jeden Begünstigten durch zuständige öffentliche Prüfstelle + wo zutreffend, durch externe private Prüfstelle
- Vollumfängliche Information über die Inhalte der Beauftragung an externe Prüfer erhalten Projektträger durch die öffentliche Prüfstelle.

Überblick über FLC-relevante Programmdokumente und Regelungen

- programmspezifische Umsetzungsdokumente sowie Förderfähigkeitsregeln etabliert:
  - Application Manual / Application Form / Terms of Reference / Programme Manual / Control and Audit Guidelines / Fördervertrag / Partnerschaftsabkommen
- Pauschalen/flat rates in Verwendung (z.B. flat rate für overhead: 15 % der Personalkosten)
- halbjährliche Berichte/Abrechnungen
- Berichtswesen sowie FLC in elektronischer Form!

eMS electronic monitoring system

Bundesministerium
Nachhaltigkeit und
Tourismus

bmnt.gv.at

Danke für Ihre Aufmerksamkeit!

Luise Fasching
BMNT, Abt. VII/5
luise.fasching@bmnt.gv.at

Erfahrungsbericht einer mit der First Level Control (FLC) beauftragten externen Prüfstelle

Nicole Hartner, Ernst & Young

Erfahrungen operative Prüfstelle

Nationaler Umsetzungsworkshop
10.09.2018

Agenda

- Allgemeine Punkte
- Häufige Problemstellungen / Fehler bei Budgetlinien:
  - Staff costs
  - Travel & accommodation
  - External Expertise
  - equipment

EY

Allgemeine Punkte

- Berichtsperioden nicht beachtet – Gefahr des “decommitment”
  - Programmvorgaben in 3.3.2.4 beachten
  - Keine Reportingperioden “sammeln”
  - Fristkonforme Vorlage und vollständige Abrechnung
- Keine Originale zur Prüfung vorgelegt
  - FLC-Verpflichtung: Originale zu prüfen und zu entwerten
- Kostenstelle oder ähnliches im Buchhaltungssystem des PP/LP nicht eingerichtet
  - PP-Verpflichtung: Alle Kosten sind auf einem cost centre zu erfassen (Ausnahme für lump sums, Pauschalen)

Allgemeine Punkte

- Angaben in Belegliste nicht konform mit Partner Report
  - Financial Report und Partner Report müssen stimmig sein
- Nur innerhalb der Berichtsperiode angefallene und gezahlte Kosten können anerkannt werden - Personalkosten Juni/Dezember kritisch
  - Im nächsten Report / Abrechnung aufzunehmen
- Folgende Publizitätsvorschriften nicht beachtet
  - Plakat im Eingangsbereich (Mindestgröße A3)
  - Link auf der Homepage des PP/LP zur Projekthomepage
- Budgetüberschreitungen werden erst iRd FLC offenkundig
  - PP-Verpflichtung: Entsprechende Genehmigungen (LP meist) sind der FLC vorzulegen

Allgemeine Punkte

- Unklarheiten bzgl. Aufbringung der Ko-Finanzierung
  - FLC-Verpflichtung zu verifizieren: Vorhandensein Vertrag, Einstufung, Betrag sowie Anteil

Travel & accommodation

- Unklar, wie sich der eingereichte Betrag (dh. In eMS als “declared amount” eingegebene Wert) zusammensetzt
  - FLC kann in dem Fall mit der Prüfung des Belegs nicht beginnen
  - Korrekte Erfassung der Einzelbelege in eMS hilfreich (bei Reisekostenabrechnungen) bzw. Überleitung erstellen
- Fremdwährungsumrechnung nicht programmkonform – PP/LP-Buchhaltungen rechnen mit eigenem Kurs um
  - Für die Förderfähigkeit zählen jedoch die Programmvorschriften –
  - Korrekte Erfassung der Einzelbelege in eMS hilfreich (besser als gesamte Reiseabrechnung auf einmal)
- Erstattungsfähige Vorsteuer eingereicht – häufiger Fehler bei Taggeld

Staff costs – Real cost approach

- Kosten nicht beim PP/LP angefallen
  - Nur dem PP/LP tatsächlich angefallene Kosten können anerkannt werden (Ausnahme: lump sums, flat rates)
  - Einem anderen Rechtsträger entstandene Kosten können ohne Verrechnung an den PP/LP nicht anerkannt werden

- Unklar, welche Methode (fixed %, monthly, 1.720 hrs) der PP/LP gewählt hat
  - Verpflichtung des PP/LP: Auswahl der Methode muss klar aus den Unterlagen erkennbar sein
  - FLC kann in dem Fall mit der Prüfung nicht beginnen

Staff costs – Real cost approach

- Unklarheiten Methode fixed %
  - Keine Möglichkeit, die tatsächlichen Arbeitsstunden zu verrechnen
  - Folge: Korrektur der gesamten staff costs Berechnung durch PP/LP erforderlich
- Unklarheiten 1.720-Methode:
  - Bezugsgröße der “latest documented gross costs” zeitlich nicht konform mit den Programmvorschriften
  - Folge: Korrektur der gesamten staff costs Berechnung durch PP/LP erforderlich
- Alle Methoden – Zusammenhang zwischen Eingaben in eMS und Lohnkonto nicht erkennbar
  - FLC kann in dem Fall mit der Prüfung nicht beginnen
  - Beträge lt. Lohnkonto → Berechnung der Personalkosten → Darstellung in eMS

External Expertise

- Fehlende Nachweise
  - Verpflichtung PP: Voller Dokumentationspfad notwendig. Häufig fehlen Angebot/Zusage oder Vertrag, Nachweis der Angemessenheit, Nachweis der erbrachten Leistung
- Vergabe – institutionelle Regelungen
  - Kommen genauso zur Anwendung wie bei allen anderen Anschaffungen des LP/PP, zusätzlich zu den Programmvorgaben
  - Nicht erst auf Nachfrage der FLC übermitteln
- Vergabe – Dokumentation der vom PP/LP gesetzten Maßnahmen zur Vermeidung eines Interessenkonfliktes
  - Verpflichtung PP: Lt. Programmvorgaben erforderlich

Equipment

- Fehlende Einhaltung der anwendbaren buchhalterischen Vorgaben
  - Buchung/Aufnahme ins Anlageverzeichnis/Abschreibung auf die Nutzungsdauer/Kennzeichnung der Gegenstände mit Barcode oder dgl. genauso wie andere Gegenstände des Anlagvermögens des PP/LP zu behandeln

- Berechnung der eingereichten Kosten nicht lt. Programmvorgaben
  - Unterschiedlich je nach call

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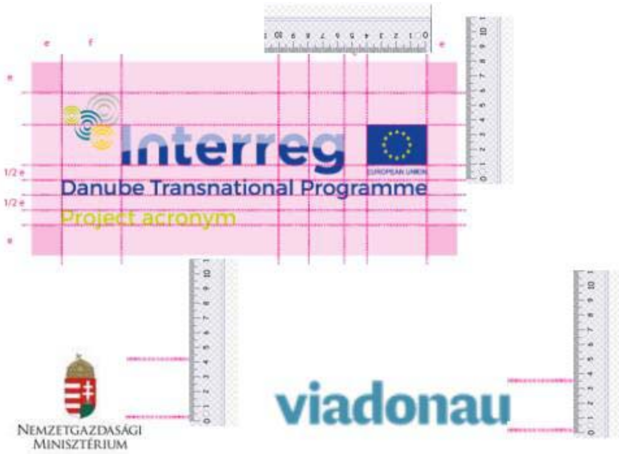
Danube Transnational - Kommunikationsanforderungen

Anna Maria Kramann, ÖROK-Gst. / National Contact Point

Kommunikationsanforderungen (1)

Kommunikationsanforderungen gelten für <u>alle</u> DTP-Projektträger!!!
→ Siehe Implementation Manual Kapitel 3.2

- Verwendung des vorgegebenen **Projektlogos**
  - <u>ACHTUNG</u> bei Dimension zusätzlicher Logos (-> Institutionslogo kleiner als EU-Flagge)
  - Eigene Logos <u>nur in Ausnahmefällen</u> erlaubt



- Verwendung des Zusatzes in allen Kommunikationsaktivitäten:

  "Project co-funded by European Union funds (ERDF, IPA, ENI)"

Kommunikationsanforderungen (2)

- **Projektwebsite** im Rahmen der Programmwebsite
  - Regelmäßige Updates verpflichtend
  - Eigene Website nur in Ausnahmefällen förderfähig -> Einhaltung des „Corporate Designs“ des Programmes!

- **Projektbeschreibung** in der Institutionswebsite eines jeden Projektträgers (Ziele, Ergebnisse) inkl. Hinweis zur EU-Förderung!

Kommunikationsanforderungen (3)

- **Kommunikationsplan** – Abgabe mit 1. Fortschrittsbericht
- **Projektposter** (mind. in A3) während der gesamten Projektlaufzeit an einer sichtbaren Stelle in der Projektpartnerinstitution
  -> innerhalb von 6 Monaten nach Genehmigung aufzuhängen
  -> Templates vom Programm bereitgestellt!
- 2 öffentliche Events:
  - **Kick-Off Event** in ersten Monaten ≠ 1. Projektpartnertreffen! (DTP-Empfehlung -> innerhalb von 4 Monaten nach Projektstart)
  - **Final Event** am Ende der Projektlaufzeit

Programmdokumente für Kommunikation

- Visual Identity Guidelines for DTP projects
- Communication Toolkit for DTP projects
- DTP Project webpages – User Manual
- Projektlogos und –poster

2. COMMUNICATION TOOLS

VISUAL IDENTITY MANUAL AND DTP PROJECT LOGOS

Document including all the regulations and requirements that DTP project partners must follow in their communication materials and activities.It includes examples of templates and the COMPULSORY LOGO in different formats.

Download Visual Identity Manual for DTP projects (version November 2017)

Dowload the DTP project logos in different formats (1st call):
- Logos projects Priority 1
- Logos projects Priority 2
- Logos projects Priority 3
- Logos projects Priority 4

Dowload the DTP project logos in different formats (2nd call):
- Logos projects Priority 1
- Logos projects Priority 2
- Logos projects Priority 3

The 'Standard logo' version (full colour) should be given priority, and only in exceptional cases, the rest of logo formats can be used. For printing purposes, the Standard logo in pdf (or, exceptionally, the other pdf formats provided) should be used. The RGB colour mode provided may be needed to be converted to CMYK mode before printing.

Download here the editable posters for DTP projects
To edit the posters either CorelDraw or Inkscape programmes are needed. If you don't count of these programmes, consult the DTP Joint Secretariat.

USER MANUAL FOR DTP PROJECT WEBPAGES

Manual addressed to DTP project Lead partners to guide them in the technical development of the DTP project webpages, including functionalities such as updating information, publishing news, sending online newsletters, sharing documents among partners, publishing outputs, etc.

Download the DTP Project webpages - User Manual (version August 2018 NEW)

http://www.interreg-danube.eu/relevant-documents/documents-for-project-implementation

Danube Transnational –
„Fragen & Antworten“ Session