



2002-2012 A Decade of Territorial Evidence



8th Financial Managers Seminar

Athens, 7 March 2013

Common Errors and Reasons for Rejection



Common errors (1)

Signature and stamp

- Progress Report is not **signed and stamped** (cover page and checklist)
- FLC documents are not **signed and stamped**
- Documents are not **originals**

Completion of Project Progress Report template

- Amount certified instead of amount reported (sheet D)

D. OVERVIEW OF PARTNERS EXPENDITURE

In this table the Lead Partner should consolidate the expenditures of the project by highlighting the division of the eligible expenditures by project

ESPON 2013 PROGRAMME

Project number: 082_PR2_08_0117
 Project Acronym: ESPON SKH
 Contract number: 025/2009
 Lead Partner name: 0
 Progress Report number: 2
 Reporting Period covered: 08/12/2008 - 30/06/2009

Please indicate amount reported and not amount certified

No.	Lead/Project Partner	Country code	Total budget	Accumulated	Remaining	Reporting period								
						1	2	3	4	5	6	7	8	
1	lhjl:j	Sweden	€ 124 200,00	€ 35 043,17	€ 89 156,83	€ 10 489,17								
2	lkjkl:j	Greece	€ 26 200,00	€ 9 915,09	€ 16 284,91	€ 9 915,09								
3	lkjkl:j	Romania	€ 24 400,00	€ 0,00	€ 24 400,00	€ 0,00								
4	kl: jkl	Switzerland	€ 35 000,00	€ 15 804,53	€ 19 195,47	€ 15 804,53								
Total			€ 209 800,00	€ 60 762,79	€ 149 037,21	€ 36 208,79								

- Miscalculation in the summing up of individual partner reports(sheet C)
- Inconsistencies in the total amounts per sheets (sheet C and D)

Please verify that totals amounts correspond and documents are signed and stamped

Common errors (2)

Completion of Partner Progress Report template

- Error messages are not eliminated

WORKPACKAGE CO-ORDINATION

receipt number	description of the equipment	amount of purchase in national currency	date of invoice (dd/mm/yyyy)	date of payment (dd/mm/yyyy)	depreciation share in national currency	VAT	currency	exchange rate	cost in EURO	comments
	lapto	1000,00	12/07/2008	20/08/2008	166,20	0,00	EUR	1,00000	€ 166,20	
Total eligible costs									€ 166,20	

INCOMPLETE

- Not using one line per expenditure

WORKPACKAGE CO-ORDINATION

receipt number	name of the traveller	purpose of the travel	dates of travel (dd/mm/yy-dd/mm/yy)	country of destination	description of the expenditure	date of invoice (dd/mm/yyyy)	date of payment (dd/mm/yyyy)
2090034	Erik Evens	Kick-off meeting	16/02/2009 - 17/02/2009	Belgium	travel costs, flight, train, hotel	21/01/2009	11/02/2009

Common errors (3)

- Hidden lines (make sure that there are no empty lines in the report)

WORKPACKAGE ACTIVITIES

receipt number	description of expenditure	date of invoice (dd/mm/yyyy)	date of payment (dd/mm/yyyy)	cost in national currency	VAT	currency	exchange rate	cost in euro	comments
N/A	Overhead, indirect general costs	01/2009	01/2009	136,00	0,00	SEK	10,95000	€ 12,42	calculation and verifications enclosed for FLC
N/A	Overhead, indirect general costs	01/02/2009	02/02/2009	1 436,50	0,00	SEK	10,53410	€ 136,37	
Subtotal								€ 422,17	
Preparation cost									
Subtotal of Preparation Costs								€ 0,00	
Total eligible costs								€ 422,17	

- Incorrect format of values in the cells (please use format indicated in headings)

WORKPACKAGE CO-ORDINATION

staff name	role in the project	month (mm/yyyy)	total no. of worked hours	hourly rate in national currency	currency	exchange rate	hourly rate EURO
Erik Evens	Coordinator	march	40,0	300,00	SEK	10,95000	€ 27,40
Erik Evens	Coordinator	april	54,0	300,00	SEK	10,53410	€ 28,48
Alexandra Mayer	Researcher	may	16,0	350,00	SEK	10,53410	€ 33,23
Julia Holmes	Financial Manager	june	16,0	250,00	SEK	11,31750	€ 22,09

Common errors (4)

- Using more than two digits after decimal point (rounding up problems)
- Not precise description of data, expenditure, information

WORKPACKAGE CO-ORDINATION

receipt number	name of the traveller	purpose of the travel	dates of travel (dd/mm/yy-dd/mm/yy)	country of destination	description of the expenditure	date of invoice (dd/mm/yyyy)	date of payment (dd/mm/yyyy)	cost in national currency	VAT	currency
2090034	Erik Evens	meeting	16/02/2009 - 17/02/2009	Belgium	travel	21/01/2009	11/02/2009	1 215,57	0,00	SEK
469008	Erik Evens	meeting	16/02/2009 - 17/02/2009	Belgium	travel	07/01/2009	25/03/2009	74,00	0,00	EUR
469008	Erik Evens	Kick-off meeting	16/02/2009 - 17/02/2009	Belgium	hotel	17/02/2009	25/03/2009	1 000,00	0,00	SEK
469008	Erik Evens	Kick-off meeting	16/02/2009 - 17/02/2009	Belgium	Metro card	16/02/2009	25/03/2009	7,30	0,00	EUR
469008	Erik Evens	Kick-off meeting	16/02/2009 - 17/02/2009	Belgium	Airport train, Belgium	17/02/2009	25/03/2009	3,00	0,00	EUR

- Wrong currency
- Wrong exchange rate
- Reporting unforeseen expenditure (external expertise, equipment)
- Expenditures are not reflected in Activity Report

Common errors (5)

Completion of first level control documents

- Inconsistencies between amounts in PR and FLC certificate

BUDGET CATEGORY	EXPENDITURES REPORTED	EXPENDITURES CERTIFIED	DIFFERENCES	Current payment request (d)
1. STAFF	€ 8 754,00	€ 7 910,11	-€ 843,89	€ 7 910,11
2. ADMINISTRATION	€ 794,32	€ 794,32	€ 0,00	€ 794,32
3. TRAVEL AND ACCOMMODATION	€ 487,00	€ 379,06	-€ 107,94	€ 379,06
4. EQUIPMENT	€ 166,20	€ 166,20	€ 0,00	€ 166,20
5. EXTERNAL EXPERTISE AND SERVICES	€ 1 259,77	€ 1 259,77	€ 0,00	€ 1 259,77
TOTAL	€ 11 461,29	€ 10 509,46	-€ 951,83	€ 10 509,46
				€ 0,00
				€ 10 509,46
				€ 0,00

Common errors (6)

- Designation period
- Designation is not “ad personam”
- Designation period and reporting period do not correspond
- Incomplete control checklist
- Contradictions in control checklist (answers are in contradiction)
- Incomplete control report
- Unclear explanation of rejected expenditure

Please verify that first level control documents are signed, stamped and correctly completed

Clarification - Rejection

Minor shortcomings detected during the evaluation of the report is corrected via direct clarification requests

Reasons for rejection:

- Project Progress Report is not complete (missing documents)
- Missing signature
- Missing stamp
- Documents are not original
- Inconsistencies in the reporting document
- Contradictions in the FLC document
- Discrepancies between FLC document and Progress Report

In case there is any doubt about the proper implementation of the FLC, the Progress Report will not be accepted by the ESPON CU and will be sent back for correction

Further Questions

For questions regarding **reporting**
please send an e-mail to

jozsef.szarka@espon.eu

Thank you for your attention

