

REPORTING GUIDELINES CO-OPERATION PROGRAMME WITH CENTRAL AND EASTERN EUROPE
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With a view to streamlining project follow-up by the administration (department of Foreign Affairs, Foreign Affairs Division = FAD) and payment requests of instalments due, we have listed hereafter a number of recommendations and explanations for the sake of harmonising procedures. Promoters are reminded that the basic information is to be found in the subsidy decree, which was sent to them at the start of the project, and in the regulations and guidelines for promoters, available on the website: <http://www.vlaanderen.be/centraalenoosteuropa;>

1. Formal guidelines on payments

The copy of the subsidy decree, together with the accompanying letter sent by FAD, constitutes the basis for the promoter's legally valid claim. As a result, there is no need for the promoter to issue an invoice, in the economic or fiscal sense of the word, as a means of requesting payment of one of the instalments by the administration.

1.1. The first instalment

For the payment of the first instalment the administration sends the promoter a document ("the commitment"). In this commitment, the promoter indicates the starting date of the project.

The commitment shall constitute the payment request of the first instalment. Unless instructed otherwise by the administration, no additional act whatsoever is required from the promoter in order to obtain payment of the first instalment.

1.2. The second instalment

For the payment of the second instalment, it is sufficient to send a letter, in two copies originally signed by the promoter, to FAD mentioning explicitly the request for the second instalment payment. This letter is to be accompanied by an intermediary report (ref. regulations, guidelines for promoters; see below).

1.3. The final instalment

It is sufficient to send a letter to FAD mentioning the explicit request for the final instalment payment. This letter is to be accompanied by an elaborate final report and a financial audit report (ref. regulations, guidelines for promoters; see below).

FAD cannot proceed to payment of the second and/or final instalment unless the competent department has issued a favourable opinion. The project evaluation results in one of three possible conclusions:

- Approved: the competent department issues an unreservedly favourable opinion to FAD. The amount due is instructed for payment and is paid within two months into the promoter's account.
- Approved, subject to adaptations. In this case there are two possibilities:
 - The competent department issues a favourable opinion to FAD for payment of the next instalment, but asks the project supervisor to elucidate one or several subjects. FAD awaits the unreserved opinion before executing payment.
 - The competent department does not entirely reject the report, but does not yet issue a favourable opinion either. It first asks the project supervisor for more clarity.
- Rejected: The competent department considers that there are severe problems in connection with the project and asks for a thorough revision of the report.

2. Report content guidelines

The second instalment payment request, the subsidy balance payment request and any project modification requests are to be accompanied by an operational report.

(Any derogations to the original project proposal – e.g. duration, actions, resource and personnel deployment, etc. – are subject to the preliminary approval by the competent department of a proposal to that end. Ref. Art. 1 subsidy decree).

- Any correspondence in connection with the project is to be addressed to the Department of Foreign Affairs, Foreign Affairs Division, Boudewijngebouw, Boudewijnlaan 30, 1000 Brussel.
- The title page of the report must contain the following information:
 - The project number as provided by FAD;
 - The complete project name;
 - The promoter's name;
 - The report type (intermediary or final);
 - The period to which the report relates;
- As far as the report content is concerned, the following elements are to be included:
 - short description of the realisation of the project objectives, whereby the realisation is assessed by means of measurable indicators included in the step-by-step plan;
 - progress of the co-operation with the partners;
 - description of actions undertaken in the framework of the project announcement towards third parties (both in Flanders and in the partner country) (ref. Art. 4, subsidy decree);
 - description of the completed phases on the basis of the step-by-step plan as described in the project proposal, whereby the promoter may indicate the duration of the phase, the obtained results, measurable indicators, the problems encountered and how they were tackled;
 - in case workshops, seminars, training activities, etc. were organised, the promoter shall specify the target group, participants, speakers, agenda, time and place;
 - persons (names and number of man-days) and resources (not the financial details but the actual resources) deployed (e.g. purchasing, travel, man-days, ...) for the completion of the phase.
- For the final report, the following specific information has to be provided additionally:
 - description of measurable indicators showing that the objectives were achieved by means of the actions included in the step-by-step plan;
 - analysis of the project's strengths and weaknesses (indicate if and where critical points were observed as well as any opportunities for future co-operation with the partner country);
 - preferably, a self-assessment of the project, both by promoter(s) and partner(s);
 - demonstrate the sustainability and transferability of the implemented project.

3. Financial reporting guidelines

Use of the Excel sheet "Financial reporting & follow-up.xls" is compulsory. The account settlement table, incorporated in the budget table of the application form as from "Call 2007", is to be used compulsorily.

The various tables are subdivided according to the respective budget items. The tables are to be completed on the basis of the final approved finance scheme.

- Expenses overview of the indicated period
This section provides a detailed overview of the expenses made on behalf of the project. In this, it is not sufficient for the project supervisor to indicate how the Flemish contribution was spent. It

should also appear from the table that both the promoter and the partner country have equally met their respective obligations.

Each line in the table has to contain the following information:

- the date of the expense.
 - a number referring to the enclosed substantiating document (also indicate clearly on the substantiating documents).
 - the amount of the expense, each time mentioning to whom the expense is charged: Flanders, partners or promoter.
- The respective totals for the columns of Flanders, the promoter and the partner each time appear in the top right-hand corner. The computer then automatically adds these totals to the general expenditure overview on the final page.
- A high degree of accuracy, clarity and detail of the expenses described will increase the chances of obtaining a favourable opinion with regard to reimbursement.

- Overview of total expenditure vs. estimate

In this section the actual expenses are compared to the original estimates.

If you have correctly completed the expenses in the appropriate columns, they are automatically inserted in the summary table.

You can copy the originally proposed amounts from the approved financial scheme accompanying the project proposal.

Indicate any budget modifications in excess of 10% for which you asked and obtained permission. In the second table, complete the original amounts and, next to them, the new amounts which were approved by the competent department for your project (they are inserted automatically into the first table).

- General remarks

With regard to substantiating documents, special attention should be paid to the following points:

- wages in Flanders must be substantiated with pay slips;
- investment costs must be written off in accordance with the applicable amortisation rules (for example three years for IT investments);
- overhead costs must not exceed 15% of personnel and operational costs, but are to be substantiated with invoices (an exception to this rule is made for universities, colleges of higher education and VOIs (Flemish public bodies)).
- travel expenses should always be accompanied by substantiating documents:
In the case of hotel expenses during the stay, the agreed maximum daily allowances may be applied, provided at all times that the statement of expenses is accompanied by a hotel invoice.
In the case of a stay at a private guest house, a declaration of honour must be enclosed with the statement of expenses. In such case the applicable maximum allowances differ from the ones in the case of a hotel stay (see explanation of expenses plan: 6.2 Accommodation expenses);
- the final statement is to be accompanied by an external financial audit report (the cost of which may be recuperated provided it was incorporated in the project proposal). Universities and colleges of higher education may derogate from this rule provided the university finance department acts as a coordinating body for financial audit. VOIs are equally exempt from the obligation to submit an external financial audit report;
- the promoter must clearly mention, figure and demonstrate how the partner's contribution is realised. Each contribution by the partner is to be substantiated by documents, such as pay slips, invoices, etc. In the case of meeting room expenses, for example, the contribution must also be figured (e.g. percentage of total rent expenses);
- The promoter is not allowed to charge levies or taxes which they may recuperate from any authority.

Flemish authorities and Court of Audit staff have the right to inspect any operational and financial data with regard to the project as well as free access to the premises, if any, where the project activities are supposed to take place with a view to examining how the project is conducted.

Useful contacts

For further information on the Co-operation Programme with Central and Eastern Europe, please contact:

- Ursula Van Riet (Estonia, Latvia and Lithuania) on phone number 02/553 60 34 or by e-mail to ursula.vanriet@iv.vlaanderen.be,
- Gaston Pulinckx (Hungary, Croatia and Slovenia) on phone number 02/553 48 30 or by e-mail to gaston.pulinckx@iv.vlaanderen.be and
- Etienne Schollaert (Bulgaria, Ukraine, Poland, Rumania, Slovakia and the Czech Republic) on phone number 02/553 59 02 or by e-mail to etienne.schollaert@iv.vlaanderen.be
- c/o Departement Internationaal Vlaanderen, afdeling Buitenlandse Zaken, Boudewijngebouw, Boudewijnlaan 30, 1000 Brussel.