

FACTSHEET

Reporting costs for project closure

01 | 2019

A. Time-wise eligibility of expenditure

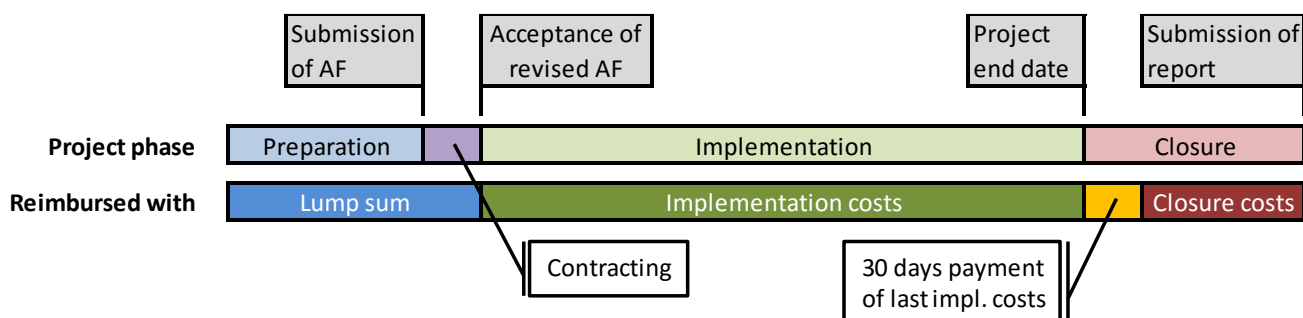
In accordance with the programme implementation manual chapter C.1.4 and chapter E:

Implementation costs

Costs for the implementation of an approved project are eligible from its start date until its end date as set in the subsidy contract. Payment of costs incurred in the last reporting period must take place at the latest within 30 days after the project end date set in the subsidy contract. As an exception, only staff costs (including social charges) referring to the last month of project implementation can be paid after this deadline, however not later than the due date of submission of the last progress report as set in the subsidy contract¹. Costs paid after these dates shall be regarded as not eligible even if incurred during the project implementation period.

Closure costs

Costs for the closure of the project refer to activities such as the preparation and submission of the last progress report, the final report and the control of expenditure. Costs referring to these activities are eligible and must be paid by the deadline for submission of the last progress report as set in the subsidy contract¹.



No costs paid after the date of the submission of the last Joint Progress Report and Final Report are eligible. Therefore, also the closure costs, which refer to the validation of the Partner Reports, as well as the cost of the control of these costs by national controllers are not eligible, if paid after this deadline. Moreover, the costs for answering clarification requests on the Joint Progress Report of the last reporting period and the Final Report are not eligible, as such costs would be incurred after the deadline for the submission of the last progress report.

¹ If an extension of the deadline for submission of the last progress report has been granted by the MA/JS, the postponed date applies. The beneficiary shall provide the respective confirmation received from the MA/JS to the national controller.

B. Reporting of closure costs in eMS

The costs of project implementation for the last reporting period shall be submitted to the national controller for verification following the usual procedure as described in the Implementation manual chapter B.3.1.

The costs for project closure shall be reported in the WP M under the respective budget line.

There are two options for reporting the costs for project closure. The project partners shall follow the guidance of their national controller in choosing one of the following two options:

In the Partner Report of the last reporting period

In order to report the costs for project closure in the Partner Report of the last reporting period, before issuing the certificate of expenditure, the national controller shall re-open the Partner Report for the project partner in order to include the cost items of the project closure in the list of expenditure. As described, the cost items shall be allocated to the WP M under the respective budget line. The national controller validates the eligible costs of project closure together with the costs of project implementation for the last reporting period and issues one certificate of expenditure for the last reporting period. The LP includes the certificate of expenditure in the Joint Progress Report for the last reporting period submitted to the JS.

In a separate Partner Report for project closure

In case the certificate of expenditure for the last reporting period has been issued by the national controller without taking into consideration the costs for project closure, the JS on request of the LP opens a second Partner Report for the last reporting period for the project partner (i.e. Partner Report 5.2, 6.2 or 7.2 depending on the duration of the project). In this second Partner Report for the last reporting period, the project partner inserts only the cost items of the project closure in the list of expenditure in the WP M under the respective budget line. The national controller validates the eligible costs of project closure and issues a separate certificate of expenditure. The LP includes both certificates of expenditure in the Joint Progress Report for the last reporting period submitted to the JS.

Report	Report Start	Report End	State	Date Of Partner Report Submission	Date Of Partner Report First Submission	Date of flc verification	Included In Project Report	Total Partner Expenditure Declared
Period 5 01.06.2018 - 30.11.2018								
Report 5.1	01.06.2018	30.11.2018	Report Submitted	07.12.2018	07.12.2018		Not certified	€ 0,00
Report 5.2	01.06.2018	30.11.2018	Report In Progress	In Progress			Not certified	€ 0,00