

Plan of internal deadlines – Financial management

Project management and coordination of activities

Financial management - Plan of internal deadlines and guide to progress report obligations

Progress Report obligations are thoroughly listed in the **Project Partnership Agreement** (Art. 12 *Reporting and Application for Reimbursement*) as follows:

1. Each PP may request payments of the contribution from the ERDF as well as the FDR if due accordingly to Art. 4 of the present Agreement (only to the Italian PPs that have the status of public bodies or bodies governed by public law) by providing proof of progress of its respective part(s) of the project towards the achievement of the outputs and results as set in the approved AF, in compliance with the principle of sound financial management (as determined by the principles of economy, efficiency and effectiveness). The following spending targets, reporting periods and deadlines shall be respected according to the AF and to the Art 12 of the SC:

Reporting period	Timeframe	Deadline for submission of the Progress Reports/Final Report	Spending forecast (eligible ERDF costs to be reported in the given reporting period)	Deduction of the advanced payment (ERDF)
1	01.01-30.06.2018	30.09.2018	202.379,00 EUR	20.237,90 EUR
Reporting period	Timeframe	Deadline for submission of the Progress Reports/Final Report	Spending forecast (eligible ERDF costs to be reported in the given reporting period)	Deduction of the advanced payment (ERDF)
2	01.07-31.12.2018	31.03.2019	354.987,00 EUR	35.498,70 EUR
3	01.01-30.06.2019	30.09.2019	363.768,00 EUR	36.376,80 EUR

2. With the exception of the advance payment, the PP has to present to the LP the six-monthly progress reports within 2 months from the end of each reporting period, so as to allow the LP to respect the timing as set out at Article 12 (2) of the SC. The progress reports will consist of an activity report and a financial report. The financial part of the report shall comprise the amount indicated in all FLC certificates related to the project expenditure that has been paid within the relevant reporting period.

3. Each progress report submitted by the LP via the SIU to the MA, must be accompanied by certificates confirming the eligibility of expenditure included in the report by the LP and the PPs. Certificates of Validated Expenditure (CoVE) must be issued by national controllers as referred to

in Article 23 (4) of Regulation 1299/2013 according to the system set up by each Member State and in compliance with the requirements set by the legal framework listed in Art.1 of the SC.

Certificates of Validated Expenditure shall be accompanied by the compulsory elements presented in the Factsheet n. 6 (i.e., the control report and checklist). The LP will pre-check the FLC checks received from the PPs, with regard to plausibility and correct issuing.

4. In order to meet the deadlines mentioned in par. 1 of this Article, each PP commits itself to deliver to the LP the necessary information and documents 20 days working days before those deadlines for submitting the concerned progress report.

5. Requests for postponement of the reporting deadline may submit to the LP by the PPs only in exceptional and duly justified cases. They shall be asked by the PPs to the LP at the latest 80 days prior to the due deadline, in order to let the LP able to collect all the received requests in time to comply with its obligations as foreseen in Art. 12 of the SC.

6. In line with Art. 9 and 12 of the SC, the LP shall confirm that the expenditure reported by each PP has been incurred by the PP for the purpose of implementing the project, that it corresponds to the activities laid down in the approved AF and that it has been verified by its national controller.

7. If the LP casts doubts on the project relevance of any expenditure items claimed by a PP, shall clarify the issue with the concerned PP with the aim of finding an agreement on the expenditure to be claimed and the corresponding activities to be reported as project-relevant. In the case that such agreement cannot be found, the procedure as stated in the Factsheet n. 6 will be followed.

8. Payments not requested in time and for their full amount or non-in compliance with the payment schedule as indicated in the table at par. 1 or this Article, may not be reimbursed. In case of de-commitment of funds Art. 13 of this Agreement applies in compliance with Art. 16 of the SC.

9. In order to proceed with the analysis of progress and final reports, each PP must provide additional information if the LP or the MA/JS deem that necessary. Additional information requested by the MA/JS are to be collected and sent by the LP within the demanded time frame.

10. Following the approval of the progress report by the MA/JS and the ERDF funds have been transferred to the LP account, the LP shall forward the respective ERDF share to each PP without any delay (see art. 7 par. 2 lett. i) and in full to their bank accounts. Bank accounts shall be whenever possible specific for the project and shall provide for registration in Euro (EUR; €) of total expenses (expenditure) and of the return (income) related to the project. Changes of the account number shall be duly notified to the LP.

11. The LP shall provide all PPs with copies of any report and documentation submitted to the MA/JS and keep the PPs informed about all relevant communication with MA or JS. The MA will pay directly the FDR contribution, where due, to the Italian LPs or PPs, according to Art. 4 of the present Agreement.

12. Details on the contents of the reports on the verification of expenditure, on the reimbursement of funds and on the related procedural rules are laid out in the Factsheet n. 6, the contents of which each PP accepts.

Further information and explanation can be found in the Programme **Project Implementation Factsheet n. 6**, Chapter C -Financial Management.