



MINISTRIJA



VIDES

sotsiaal
ministeerium



Reporting
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BEF Estonia
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www.bef.ee



- Reporting
 - Documents needed
 - Forms
 - Timeschedule



Common Provisions

- Article 25 Eligible costs
 - By budget lines – personnel costs, travel and subsistence, external assistance, durable goods like equipment, consumables, other costs and overheads
- Article 26 Ineligible costs



Common Provisions

- Article 29.5
 - convert amounts into Euro using the exchange rate applied by the European Central Bank on the **first working day of the year** in which the expenditure is paid

Exchange rates from European Central Bank on 2.01.2009 for 2009 expenditures are following:

LVL: 1 EUR = 0,7083 LVL

LTL: 1 EUR = 3,4528 LTL

EEK: 1 EUR = 15,6466 EEK



Common Provisions

- Article 8 Subcontractors
 - Any public coordinating beneficiary/ associated beneficiary must award subcontracts in accordance with the applicable rules on public tendering.
 - For contracts exceeding € 125 000, any private coordinating beneficiary / associated beneficiary shall invite competitive tenders from potential subcontractors and award the contract to the bid offering best value for money; in doing so it shall observe the principles of transparency and equal treatment of potential subcontractors and shall take care to avoid any conflict of interest.



Relevant annexes

- Annex 1: Individual budget of partner
- Annex 2: Form sheet for Expenditure reporting
- Annex 3: Form sheet for salary calculation
- Annex 4: Time sheet model
- Annex 5: Form sheet for copies of receipts for budget positions other than salaries



Reporting documents 1

- All invoices have to have LIFE project number
- [Expenditure report form \(Annex 2\)](#)
- Personnel costs
 - For each involved person [timesheet](#) of monthly hours and description of LIFE+ project activities (annex 4)
 - Salary sheet for the involved person
 - [Monthly salary calculation](#) including all obligatory taxes
 - Payment documents for salary as well obligatory taxes
 - Copy of the order delegating person to the project



Reporting documents 2

- Travel and subsistence
 - Filled Annex 5 – form sheet for copies
 - Copies of the invoices, business trip orders/reports
 - Copies of payment documents
 - In the expenditure form indicate clearly the destination including country
- External assistance
 - Filled Annex 5 – form sheet for copies
 - Copy of the contract, including the provement for choise – best value for money (CP
 - Copy of the invoice
 - Copy of the payment document



Reporting documents 3

- Equipment, other costs
 - Filled Annex 5 – form sheet for copies
 - Copy of the invoice - including the provement for choise – best value for money
 - If relevant copy of the contract
 - Copy of the payment documents
- Overheads
 - No documents needed but be precise in calculation of given percentage (7% from direct eligible costs occurred during the eligibility period)



Reporting periods

Reporting period	Submission date
January – April 2009	15th May 2009
May – August 2009	15th September 2009
September –December 2009	15th January 2010
January – April 2010	15th May 2010
May – August 2010	15th September 2010
September –December 2010	15th January 2011
January – April 2011	15th May 2011
May – August 2011	15th September 2011
September – December 2011	15th January 2012



Titles of events/meetings

- To have same titles for events/meetings project manager Kitty Kislenko will send to you the table of events on the last week of the reporting period
- In expenditure reporting PLEASE follow the given titles



With First report

Please submit next document as well:

- Legal document from Tax Office or other relevant one that you cannot recover VAT on this project expenses
- then VAT is considered eligible cost, otherwise it is ineligible



Audit

- Project will be audited for final report in 3 stages
 - In October 2009
 - In October 2010
 - In March 2012
- Most likely all partners will be visited by our auditor



Before submission...

- ... Read the Common Provisions and guidelines for bookkeepers
- ... Fill in carefully the expenditure reporting form
- ... Fill in the Annex 5 for each single invoice
- ... Copy all invoices and payment documents, place these behind the relevant annex 5 sheet
- ... Sort documents by budget positions, and then by payment date



Before submission...

... Print out the expenditure report

... Double check the report (including spelling, VAT percentage 5, 18, 21...)

... Send electronic version to

Maria Štšukina (maria.stsukina@bef.ee)
and the papers by post to BEF Estonia
(Liimi 1, Tallinn)



After submission...

- ... We will check the report
- ... We will ask clarification questions and you will answer
- ... And if finally everything is correct you will get your share of the money



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In case of questions ...

Please contact:

Mrs. Maria Štšukina

Phone: +372 6 597 029

E-mail: maria.stsukina@bef.ee



- Thank you for attention!