Frequently Asked Questions and Answers on Project Implementation

for the 1st CfP projects in the INTERREG V-A Hungary-Croatia Co-operation Programme 2014-2020

(Last update on **6 December 2018** – the latest questions are always at the front of each paragraph.)

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I.   Progress Reporting

1. Why did we (project LB representing the partnership) got the Completion request from JS although we uploaded all supporting documents relevant to our PR / How do we avoid completions of our project reports?

Since IMIS as integrated control and monitoring system is helping to keep the unified format of reports, the completion requests are usually sent by JS with the purpose of content-wise improvement of the reports. Quality standard of reports is set by the JS in order to avoid any negative repercussion (especially financial consequences) in case of the audit / revision for Programme management bodies, as well as for the beneficiaries.

PRs lacking the required quality usually fail, partially or entirely, to cover three aspects of content to be entered to IMIS:

a) **Status of the activity** – please choose the relevant status according to the progress of the partnership (take into consideration that just one beneficiary's achievements are to be considered as progress of the whole partnership): NOT STARTED (neither of involved beneficiaries reported on the progress of the activity and no supporting documents were submitted by any of beneficiaries); IN PROGRESS (at least one beneficiary reported on the progress of the activity and submitted supporting documents on it); COMPLETED (all the beneficiaries fully implemented their parts of the activity and submitted all supporting documents as proof);

b) **Current description of activity / indicator / information & publicity / works and permits** – please enter concise description on the progress regarding mentioned sections of the report (if not justified, please do not refer to previous or future reporting periods), enter the URL address of the web page if relevant as proof, state the exact location of supporting documents if they were not uploaded in the given DOCUMENTS sheet, list the events, locations and beneficiaries achieving the progress;

c) **DOCUMENTS tab sheet of the activity / indicator / information & publicity / works and permits project report section** – please upload documents files relevant to prove the implementation of activity, achievements of indicator, usage of certain information & publicity tool, progress of the works and obtained permits (name the files in a clear way to be checked and traced, e.g. participants list_project team meeting_location_month-year; photo1_team meeting_location_month-year; invitation_conference_location_month-year; newspaper invitation_workshop_location_month-year, etc.)

It is recommended for the LB to suggest the beneficiaries to upload their own relevant supporting document(s) to the given section(s) within their Beneficiary Reports. Since the system transfers the uploaded documents from the BRs to the PR, this function can make the work of the LB much easier and faster. In this way the LB's task is to assure that the already uploaded supporting documents are relevant and if necessary adjust them to the PR (upload the missing or delete the not appropriate pieces).

IMPORTANT NOTE: If certain document was uploaded already for the BR purposes and you do not wish to upload a relevant document in every requested folder, it should be stating clearly the location of documents in relevant report section (activity, indicator, invoice) comment box (e.g. "Supporting documents can be found in documents folder of XY activity / indicator / invoice").

2. **We (LB representing the partnership) submitted PR X with delay, how can we keep the deadline set in the SC for our PR X+1?**

   Intentional or unintentional delay in reporting, considering all other mentioned limitations regarding the reporting system, will – depending on the number of days in delay – likely result in repeating delays in upcoming reporting periods. It is advised by the JS to avoid delays in order to ensure the reporting system to work on its optimal capacity in given conditions.

   The way in which it is possible to cut the "delay chain" is that the LB is always aware of the issued DOVEs of the beneficiaries in order to prepare the PR immediately after all relevant DOVEs of the given trimester are available, by submission of quality project reports (avoiding completions) and preparing request for modifications relevant for the upcoming reporting periods (PR X+1, PR X+2, etc.) in coordinated way before the PR X is approved. This way you are letting all level control bodies to be as efficient as possible.

3. **Which indicators values registered in IMIS are relevant for the present reporting period and how and when can we use the option "Correction of actual value by LB"?**

   TARGET VALUE – value set by partnership for the selected / added indicator in **application** phase, and defined on the beneficiary level as the one to be achieved during the implementation of the project; this value can be modified during the implementation phase with the strong justification of reasons;

   ACTUAL VALUE – value reported by each beneficiary in the **present** BRs; preparing PR LB can modify this value using **"Correction of actual value by LB"** cell (using +/ –prefix to the value by which he wants to decrease / add the TOTAL WITH CORR. value in the achieved value column);

   ACHIEVED VALUE – value reported by each beneficiary in all previous BRs (not including present one); changes with every new BR and PR&AfR including achievement of certain indicator with every last approved PR&AfR; cannot be corrected retrospectively;

REMAINING VALUE – value of indicator defined with formula: Remaining v. = Target v. – Actual v. – Achieved v.; positive value means the target value is not yet achieved, 0 value means target value is achieved and negative value means that target value is over-achieved.

IMPORTANT NOTE: JS suggests careful use of the "Correction of actual value by LB" option, because the correction of over / under - reported value can be done only by the LB within the given PR on the entire project level and cannot be applied to a certain B, thus B whose value LB increased / decreased has to be mentioned in Current description text box and informed and instructed in out-of-system communication by LB on further steps; Please note that the actual value of an indicator can be higher than the target value and in this case achieved value will be increased as well and the remaining value will be shown with a negative (-) prefix (See Figure 1.)

Figure 1. Indicator section datasheet

4. **How shall we (LB) report if <u>merged</u> DoVEs and <u>separated</u> DoVEs are available for the same merged reporting period? Or in other words: Is it possible to submit several <u>separated</u> DoVEs (referring to single reporting periods) in the frame of one single "merged" LB Project Report (PR) embracing several reporting periods?**

If one LB Project Report embraces several reporting periods only those DoVEs can be included in it which are the so called **merged DoVEs** ones. This means only one DoVE has to contain all the validated costs occurred in the given periods (let it be two periods or more). At the moment to compile a PR embracing several reporting periods with separated DoVEs to every single reporting period but at the same time belonging to the same Beneficiary might cause technical difficulties in IMIS. So it is strongly advised to compile the PR only with those single DoVEs which are next in line. In this case of course there always will be DoVEs on the waiting list which will be manageable by an extra PR at the end of the project reporting or submitting a separate PRn+1 with the leftover DoVEs (see figures 2 and 3 below). The best way to avoid this situation is producing merged DoVEs by all Beneficiaries; namely synchronized reporting (see figures 3 and 4). If there are separated DoVEs.

IMPORTANT NOTE: merged DoVEs can be initiated only by the given Beneficiary by selecting the proper settlement start and end dates (see figure 5a-b). See example of merging reporting periods 3 and 4 in Figure 5a-b.

The HU HR JS would like to highlight again the importance of a coordinated reporting on Beneficiary level as well, with each and every Beneficiary of the partnership submitting their BRsin the same rhythm. LBs are strongly invited to fulfil these coordination tasks.

Figure 2. Improper ways of reporting when merged and separated DoVEs are present:
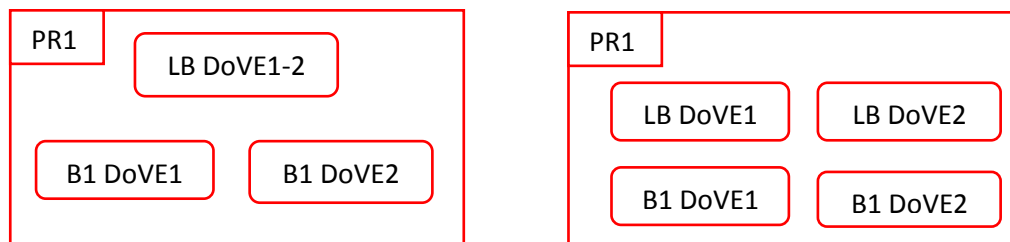
Figure 3. Proper way of reporting when merged and separated DoVEs are present:
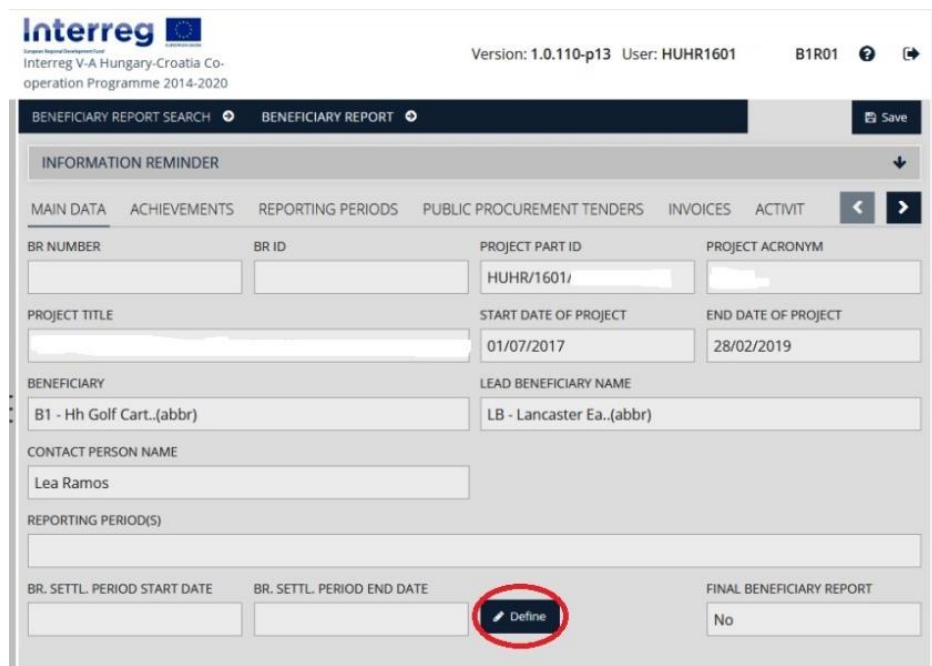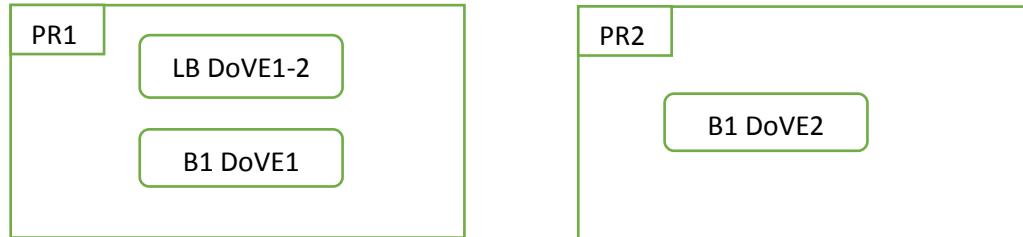

Figure 4. The best way of reporting when several reporting periods are merged:

Figure 5 a. Merged DoVE by defining proper settlement start and end dates in BR (merging reporting periods 2 and 3 in the example)
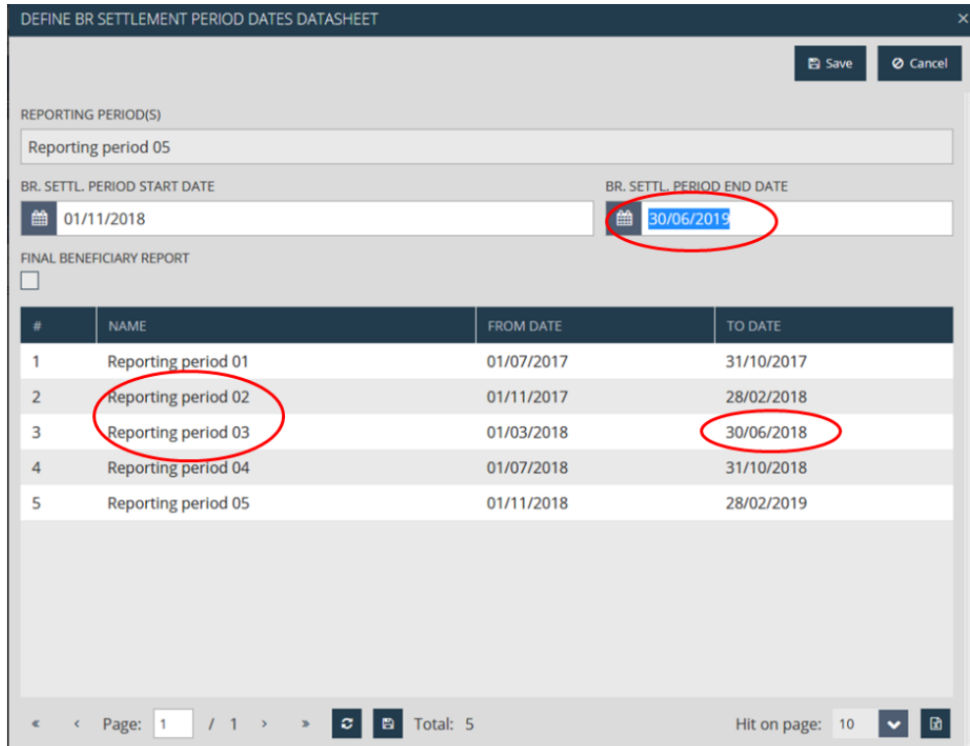
Figure 5 b. Merged DoVE will be issued by defining proper settlement end date in BR
(merging reporting periods 2 and 3 in the example)

5. **How can we (Project beneficiaries) calculate deadline for submission of following BRs?**

Depending on the need for project modification (described in the Q/A II.1.) BR submission deadline is to be counted in following way:

- in case of no modification requests collected and submitted to the JS via LB, the deadline is defined as 10 calendar days after the end date of given reporting period;
- in case of modification request submitted and modification inserted via BO by the JS, the deadline is defined as 10 calendar days after approval date of the modification in IMIS of which LB will be informed via e-mail by the JS and it is highly recommended for the LB to forward the original e-mail or to establish some other form of communication related to the question of beneficiary reporting after the approval of project modification in IMIS.

[IMPORTANT NOTE: Please note that in order to avoid parallel processing of beneficiary reporting and project modification approval, the BR creation (not just submission of it) should be postponed to the moment when initial project modification is approved by JS in IMIS.]

6. **Where shall I as Lead Beneficiary upload the supporting documents in IMIS (which folder/data sheet)?**

Supporting documents should be uploaded always to the **relevant datasheet** namely if the documents support a project activity then under activity datasheet/documents; if the documents support an indicator then under the given indicator datasheet/documents; if the documents support information and publicity then under information and publicity datasheet/documents; if the documents support works and permits then under the works and permits datasheet/documents folder. If one supporting document serves as proof for several aspects of the project (e.g. activity and an indicator or several activities/indicators etc.) then to all relevant document folder. If a certain document was uploaded already for the BR purposes and you do not wish to upload a relevant document in every requested folder, the location of the document in the relevant report section (activity, indicator, invoice etc.) should be stated clearly in the comment box (e.g. "Supporting documents can be found in documents folder of XY activity / indicator / invoice").

7. **How do we (partnership) report on indicators which we are achieving jointly (e.g. how shall we prove achievement such as jointly organized courses?)**

Jointly achieved indicators can be defined as those which are resulting from the implementation of an activity carried out by more than one beneficiary of the partnership, consequently connected to expenditures also shared by beneficiaries. A common mistake made by beneficiaries so far was to enter the whole value of indicator even if they "share" it to be able to justify the expenditure. It is possible (and necessary for IMIS to administer the indicators values and reports in the proper way) to share the indicator value by number of beneficiaries reporting its achievement and expenditures. If not done at the application phase, the division, if needed, can be done among one of the modification request (preferably upon the relevant reporting period PR is submitted). In case of shared indicator achievement, the same supporting documents will be submitted by all beneficiaries involved.

For example, indicator "Number of project activities/events involving marginalized communities (minorities, Roma people, disadvantages people, refugees, and/or people with disabilities)" can have target value 1 - regarding 1 event organized for PWD from both sides of the border, which means that one beneficiary claims cost of expert for education, refreshments and premises and the other beneficiary claims the cost of translator and special transport vehicle rental). Since two beneficiaries are involved in the achievement of this indicator, each of them can set the target value as 0,5 (or different ratio depending on the involvement intensity).

<u>IMPORTANT NOTE on INDICATORS</u>: As a general rule, please always consult the "Interpretation of Indicators" documents (downloadable from: http://www.huhr-

cbc.com/en/project-implementation-documents) to be able to collect and upload the most appropriate supporting documents of achievement into IMIS.

8. **How do we (partnership) report on the achievements related to EU horizontal policies?**

Stress on the achievement of horizontal EU policies was put by the Programme and among projects approved and implemented through reporting on achievements related to it and indicators defined as Horizontal indicators. According to the Article 4 – General principles of the Part two of Common Provisions Applicable to The ESI Funds, *The Commission and the Member States shall ensure, taking account of the specific context of each Member State, that support from the ESI Funds is consistent with the relevant policies, horizontal principles referred to in Articles 5, 7 and 8 and priorities of the Union, and that it is complementary to other instruments of the Union.* Relevant horizontal principles and their explanations are:

1. Promotion of equality between men and women and non-discrimination – *"equality between men and women and the integration of gender perspective are taken into account and promoted."…"appropriate steps to prevent any discrimination based on sex, racial or ethnic origin, religion or belief, disability, age or sexual orientation"*
2. Sustainable development – *"promotion of the aim of preserving, protecting and improving the quality of the environment"…"ensure that environmental protection requirements, resource efficiency, climate change mitigation and adaptation, biodiversity, disaster resilience, and risk prevention and management are promoted".*

According to the quotes, beneficiaries are responsible to show their efforts to contribute to the achievement of mentioned principles during planning, implementation and evaluation of their projects. During the preparation and submission of the BR / PR, beneficiaries are obliged to prove above mentioned efforts by related explanations and / or submission of supporting documents.

For example:

- Beneficiary can explain how the implementation of "green office" principles implementation / compliance lowered CO_2 emission and contributed to sustainable development.

- In case of indicators such as "Number of project activities/events involving marginalized communities (minorities, Roma people, disadvantages people, refugees, and/or people with disabilities)" there are more options depending on circumstances in which events are organized. If an event is a part of a formal education curricula and disadvantaged students are involved in the event, the educational institution hosting the students can (according to the enrolment records) issue an official statement mentioning the number of disadvantaged students participated in the certain event. If the disadvantaged participants

are educated in the frame of non-formal education type event, the organizer of the event can prove the base on which the participants are chosen (invitation for certain institutions / organizations representing the disadvantaged group like Roma, social support beneficiaries, young people, unemployed people, etc. to send the participants) or how the event is adjusted to attract / motivate certain disadvantaged group (note on the invitation / agenda that the premises are adapted to the needs of PWD or the content of the invitation / agenda is tackling the challenges / problems / solutions of those groups.

9. **What if I as a Lead Beneficiary cannot keep the deadline for submitting the LB-level Project Report (PR&AfR) due to lack of LB IMIS Front Office access?**

In case of delay or any technical discrepancy of installing LB IMIS FO the below described 10 calendar days of submitting PR&AfR will be counted from the day in which the LB IMIS FO is accessible to the given LB, despite of all already available validated beneficiary-level reports (BRs).

10. **What if any of the Beneficiaries of the partnership has already started the Beneficiary Report (BR) on the upcoming reporting period while other Beneficiaries expressed the need for modifications to the LB?**

The partnership with assistance of Lead Beneficiary should investigate how significant the time invested and expenditure potentially claimed in already prepared and submitted BR(s) is in comparison with negative financial consequences following impossibility of processing project modifications in IMIS (since as described below, in **case of modifications, the already started BR(s) will be dropped automatically by IMIS**) and estimate the consequences of opposite decision. The dropped BRs data is not deleted, **BRs are staying visible at the FO list in grey colour letters** and all the data is reachable and possible to be copied in the new BR. After the estimation of risks caused by parallel processing of beneficiary level reporting and performing modifications on the project, **partnership should decide on the acceptable consequences** and inform the appointed JS manager.

It can happen that the partnership (in order to keep BRs) decides not to enter the planned modification concerning the budget reallocation and there is not enough source on the given budget item. In that case the overstepped amount should be reported in the next BR or the final BR. Namely, in case the reported expenditure is overstepping the planned amount, the Beneficiary should report until the budget item is allowing (until the maximum amount available), and the rest should be reported either in the next reporting period or in the final Beneficiary Report the latest, after the project is modified with all required budget allocations and the missing amount is reallocated to the given budget item. When the expenditure in such cases is reported in two different BRs it is important to insert the comment stating overstepping costs and support it with the same set of documents twice. Please do not forget to notify the relevant JS manager as soon as the real need of modification occurs.

11. What is the deadline for submitting a Project Report (PR&AfR) to the Joint Secretariat?

Based on the EU's e-Cohesion policy Lead Beneficiary-level Project Reports (PR&AfR) have to be submitted to the JS electronically through the IMIS 2014-2020 system. Regarding projects of the 1st Call for Proposals, the first Project Report and Application for Reimbursement (including the merged periods as well) should be submitted **10 calendar days after receiving the last Declaration on Validation of Expenditure (DoVE) of that given reporting period(s).** Please note that reporting deadlines determined in the EU Contribution Subsidy Contract have to be kept by the Lead Beneficiary in general, however, until the given delays in reporting are reduced, the PR&AfR submission deadline has to be calculated as described above for the initial PR&AfR-s. When it comes to LB reporting, please check frequently the available DoVE-s in IMIS Front Office for LB-s. Please read the next Q&A on how to start an LB-level Project Report.

12. Can I start a Lead Beneficiary Project Report (PR&AfR) without all relevant Declarations on Validation of Expenditures (DoVEs) of all relevant Beneficiaries?

Before starting the given PR&AfR the LB has to select all relevant DoVE-s for the given reporting period(s) on the LB IMIS Front Office. For the sake of harmonised reporting (all Beneficiaries should report on the same reporting period), it is strongly advised not to start the PR&AfR without all relevant DoVE-s available in IMIS except in cases communicated with relevant JS manager. After selecting the relevant DoVE-s in IMIS LB FO and starting to prepare the PR& AfR, no other or more DoVE(s) can be selected/added to that already started PR&AfR. This means practically that the LB has to wait for the last DoVE to arrive before even starting to prepare PR&AfR. Thus reporting on LB-level is as fast as obtaining the last DoVE on Beneficiary level.

13. What if we found some discrepancies in case of Lead Beneficiary Report as regards the IMIS generated Project Report and Application for Reimbursement (PR&AfR) .pdf files, compared to the IMIS screens?

Discrepancies between the generated PR&AfR .pdf files and the screens in which all relevant data are visible in IMIS might occur at the moment. Please, bear in mind that always the IMIS screens (electronic surfaces with data typed in) prevail since based on the e-Cohesion policy's principle, all data of the LB report are forwarded electronically to the Joint Secretariat. The JS is checking and approving your PR&AfR based on the electronic data and not based on the generated .pdf files.

14. What if we found some discrepancies in case of Beneficiary Report as regards the IMIS generated Beneficiary Report (BR) .pdf files, compared to the IMIS screens?

Discrepancies between the generated BR .pdf files and the screens in which all relevant data are visible in IMIS might occur at the moment. Please, bear in mind that **always the IMIS screens (electronic surfaces with data typed in) prevail since based on the e-Cohesion policy's principle** all data of the Beneficiary Report are forwarded electronically to the First Level Control (FLC). The FLC is checking and approving your BR-s based on the electronic data and not based on the generated .pdf files.

15. Can we start the next Beneficiary Report right after submitting the previous one?

Yes, technically **it is possible to start to prepare** the upcoming Beneficiary Report while the antecedent one is under approval. However, it is **not possible to submit** it before the antecedent one is approved and thus the Declaration on Validation of Expenditure (DoVE) is issued.

It is highly recommended not to start the next Beneficiary Report if any project modifications (to be collected by LB and forwarded to JS for approval and upload) need to be processed, because in that case the already started BRs will be dropped at the time project is modified by the JS in the BO and the modification is approved. Before starting the next BR it is worth to consult with the Lead Beneficiary about foreseen project modification needs and possible scheduling of reporting. For further details please read all questions and answers on project modification.

16. Can I skip one Beneficiary Report and submit it later retrospectively?

No, it is not possible since the IMIS system always checks the time continuity as regards project implementation and reporting. Namely, the settlement start and the settlement end date of the reports have to be continuous. (It means that the settlement start date has to be one day after the end date of the antecedent reporting/settlement period.) Consequently no BR X+1 can be submitted preceding the BR X. **Reports can be prepared in parallel (bearing in mind that in that case no modifications on project level can be entered without automatic drop of unverified BRs), but the submission sequence has to be kept.** Please pay special attention when submitting reports on any level that after the e-signature the report still needs to be submitted (do not forget to click the submit button).

17. Is it possible to start to prepare and submit the upcoming Beneficiary Report (BR) while the project level Project Report (Project Report & Application for Reimbursement – PR&AfR) for the antecedent reporting period is under approval?

It is possible to start to **prepare and even to submit the upcoming BR+1 if the PR&AfR X for the antecedent reporting period is under approval**. Beneficiary level reporting (BR-s) to the relevant First Level Control Bodies and project level Lead Beneficiary progress reporting (PR&AfR) can overlap. However again, possible project modification needs have to be considered. For further details please read all questions and answers on project modification. Plus in case of revalidation of DoVEs for the antecedent reporting period might cause further difficulties in reporting.
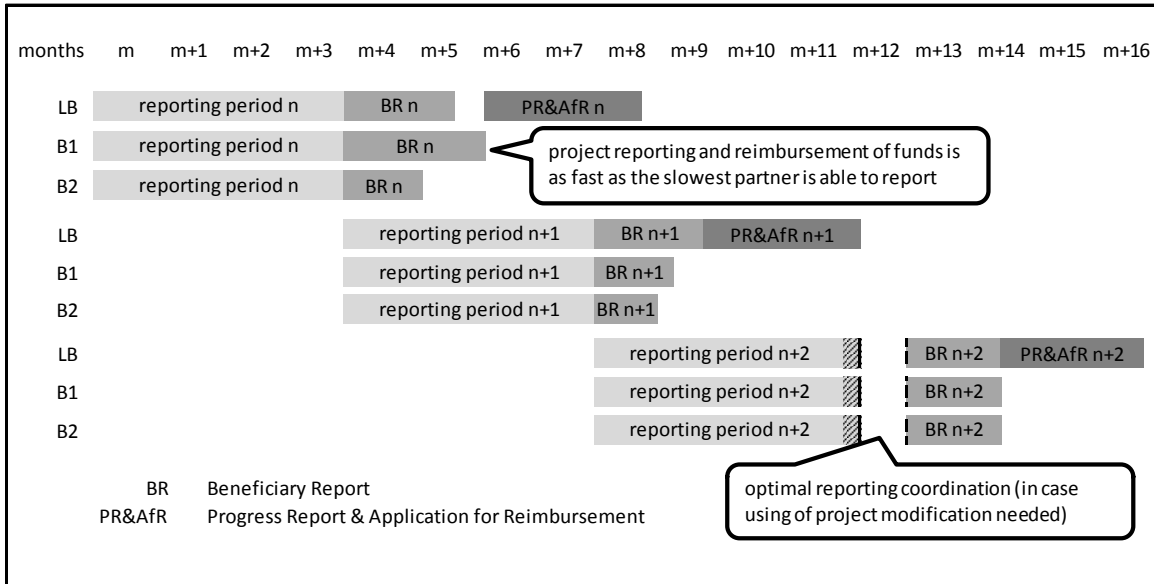
18. **Is it possible for the LB to select Declarations on Validation of Expenditures (DoVEs) for different reporting periods when reporting on LB level (submitting PR&AfR)? How about merging reporting periods?**

    In general, LB level reports (PR&AfRs) should cover absolutely the same reporting periods for all beneficiaries (B-s), except in cases communicated and agreed upon with relevant JS manager. However, there might be exceptional cases when merging of reporting periods for some B-s is unavoidable. It is when the given Beneficiary is reporting on two periods and receives the DoVE X+(X±1) for the merged period, while the rest of the partnership receives only the DoVE X. In this case the LB report contains DoVE-s for different periods. The LB and the whole partnership has to target that in the next PR&AfR the reporting periods are synchronised and the DoVE-s cover the same period.

19. **Can we (LB representing the partnership) start PR&AfR reporting without all the partner level reports submitted and validated (DoVE issued)?**

    Due to the integrated reporting approach of the IMIS and the 'Lead Beneficiary principle', it is strongly advised to co-ordinate reporting among Bs (See Figure 6). Not co-ordinated reporting might cause delays regarding the validation and reimbursement of costs for the partnership since PR&AfR reporting should be started after all the DoVE-s are available (meaning all the B-level reports are approved) for the given period.

Figure 6. Co-ordination of reporting

| months | m | m+1 | m+2 | m+3 | m+4 | m+5 | m+6 | m+7 | m+8 | m+9 | m+10 | m+11 | m+12 | m+13 | m+14 | m+15 | m+16 |

LB — reporting period n — BR n — PR&AfR n
B1 — reporting period n — BR n
B2 — reporting period n — BR n

project reporting and reimbursement of funds is as fast as the slowest partner is able to report

LB — reporting period n+1 — BR n+1 — PR&AfR n+1
B1 — reporting period n+1 — BR n+1
B2 — reporting period n+1 — BR n+1

LB — reporting period n+2 — BR n+2 — PR&AfR n+2
B1 — reporting period n+2 — BR n+2
B2 — reporting period n+2 — BR n+2

BR — Beneficiary Report
PR&AfR — Progress Report & Application for Reimbursement

optimal reporting coordination (in case using of project modification needed)

II.   Project Modification

1.   When and how can I submit requests for project modifications?

Reporting on B level and on LB level can overlap in time. However, reporting (whichever level, B or LB) and modifying in IMIS cannot at the moment run as overlapping / parallel processes. Thus, a so-called artificial gap in reporting has to be inserted (see Figure 7). The LB bears the responsibility of inquiring information from all its fellow Bs about needs for modification, practically after every beneficiary-level reporting, at the time when the PR&AfR is prepared. If there is a need for modification at **any** of the Beneficiaries project part then the LB should notify **the whole partnership** not to start the upcoming beneficiary-level reports (BRs) by **any** of the Bs; since during the modification process in IMIS the already started BRs **will be automatically dropped.** The Lead Beneficiary should collect **all** modification needs from **all** Beneficiaries and submit the 'Summary of Modification' table (template can be downloaded from the Programme web page: http://www.huhr-cbc.com/en/project-implementation-documents), certified by the LB and scanned along with the modified/updated AF to the relevant JS manager via e-mail. It is advisable to notify the relevant JS manager right after the modification need occurs. Timing of the modification is important; please check the diagram (Figure 6) below.

The upcoming reporting process on Beneficiary level should be halted until the modifications are approved and processed in IMIS. Depending on the type of modification (in this respect please consult the Project Implementation Handbook (PIH), Chapter 2.3) the approval process might take weeks. In this manner there might be a couple of weeks' delay in Beneficiary-level reporting; consequently, the original deadlines on reporting cannot be kept. The JS will inform the LB when the project modification is approved in IMIS. The LB has to inform all Bs about the approval of the modification request and that the preparation of the upcoming BR-s can be started.

IMPORTANT NOTE: To avoid overlapping processes, a request for modification can be submitted only after the approval of a given LB-level report (PR&AfR) (see Figure 7).

Figure 7. Timeframe of reporting and project modification

FAQs on Project Implementation for the 1st CfP of the INTERREG V A HU HR Co-operation Programme
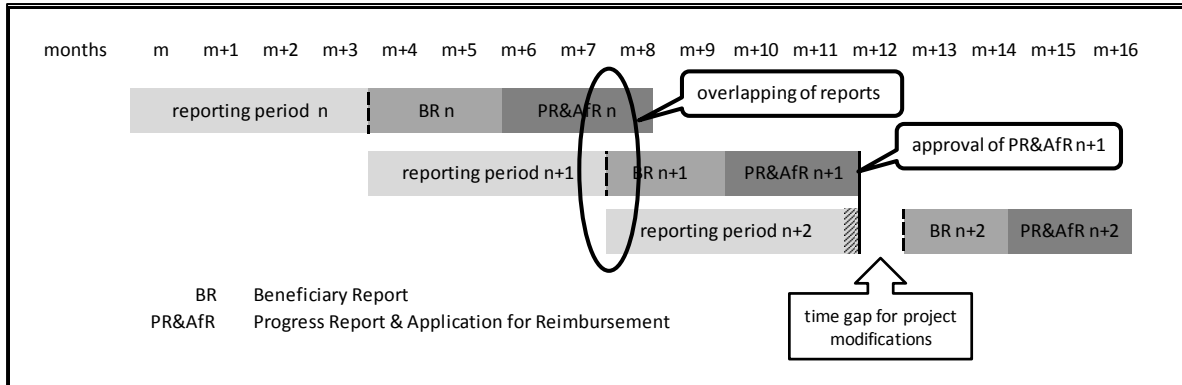
III.   Financial Reporting

1. **We had an expenditure incurring in X / last reporting period which we were not able to pay within the timeframe (10/15 days for regular BRs and 30/60 days for final BRs) provided by HU/HR National control guidance documents. Can we and how, include them in our related (final) PR&AfR?**

    Technically, IMIS allows you to process your invoice with entering the payment date as 10 days after the BR / PR settlement period end date and 30 days after final BR / PR settlement period end date. For the Croatian beneficiaries (since HR National control guidelines are allowing longer payment period after the settlement period end dates), JS suggest to put the 10th / 30th day in "PAID ON" cell and leave the real "paid on" date (has to be in line with HR National control guidelines) in the "COMMENTS OF THE LB/B" cell as explanation due to the technical limitation.

    Sometimes there is expenditure occurred during certain reporting period and for some reason was paid on date outside the period defined by National Control Guidelines (HU or HR). Programme allows possibility of exceptions from the rule – e.g. the extension of the payment deadline which can be accepted only in case of written / electronic approval of the JS. In case JS gives a positive / negative opinion, the case is independent decision of the Control Body in question.

2. **How can Croatian LBs fulfil the obligation of transferring in full the share of the EU Contribution that corresponds to each of the Croatian Bs according to the approved PR/AfR, taking into account that the payments in Croatia can only be done in Croatian kuna (HRK)?**

    All payments have to be in line with Chapter 2.4.3 of PIH (Procedure of reimbursement of EU Contribution) „ After receiving the EU Contribution the LB is obliged to transfer in time and in full the share of the EU Contribution that corresponds to each of the Bs according to the approved PR/AfR…". Thus, **Croatian LB when transferring the approved amount (based on PR/AfR/ DOVE of B)   for its Croatian B, first has to do a conversion from euro (exact amount approved with the PR/AfR) to kuna (HRK). Then on the same day of conversion, that (converted) amount of HRK, the LB has to transfer to the given B.**

    When reporting about the transfer of previous EU contribution amounts within the PR, it is necessary to upload supporting evidence about the applied exchange rate as well as the bank report about the transferred amount to the relevant beneficiary.

3. **After starting a new project part level beneficiary report (BR), we noticed that the VAT status is not in line with the one we obtain in reality. Is there a way for the Beneficiary to change the VAT status of their organisation?**

   The **VAT status** of the given Beneficiary, even if changed before submission of the first Beneficiary Report, is required to be reported (VAT status statement – please consult 'National guidelines HR FLC' and 'National guidelines HU FLC' on http://www.huhr-cbc.com/en/project-implementation-documents) alongside other documentation requested to be submitted with given BR. Thus, if entering the expenditure data in case the VAT status in IMIS is different than in reality, IMIS will show a 'Warning message' while entering a new invoice data, which you can resolve by clicking on it, whereupon the entered invoice data can be successfully saved.

4. **The IMIS system does not allow us to report full amount of the expenditure planned and reported accordingly in the given budget item. Can we use another budget item planned amount to report on the rest of the expenditure with the same supporting documents?**

   In general, the expenditure of a given budget item that occurred within the reporting period can be reported within the financial frame as planned for that respective budget item. Therefore in case the cost is overstepping the planned amount, the Beneficiary should report until the budget item is allowing (until the maximum amount available), and the rest should be reported either in the next reporting period or in the final Beneficiary Report the latest, after the project is modified and the missing amount is reallocated to the given budget item. When the overstepping amount can be reported it is important to clearly identify the overstepping costs and support it with the same supporting documents that were provided for the first time when the part of the cost was reported.

   In several cases, starting the project part level Beneficiary Report in one month and submitting the report in the next month will cause automatic update of the exchange rate. Expenditures incurred in a currency other than the Euro shall be converted into Euro by the Beneficiaries using the monthly accounting **exchange rate of the EC (InforEuro)** in the month during which that expenditure was submitted for verification to the FLC Body. (Please consult 'National guidelines HR FLC' and 'National guidelines HU FLC' on http://www.huhr-cbc.com/en/project-implementation-documents.) Consequently, the risk exists that the update will negatively influence the expenditure amount when inserted in IMIS and the reported amount will exceed the planed amount. If possible to foresee the risk and influence it, the JS is suggesting Beneficiaries to signal the necessary reallocation need to the Lead Beneficiary who will in connection with the JS co-ordinate an overall project modification request. Project modifications can be initiated after the project level report (PR&AfR) of the previous period is submitted. The finalised modification request will be inserted through the Back Office of IMIS after the previous PR&AfR has been approved. For further details please read all questions and answers on project modification.

5. **How to submit a BR and get an approved report and a DoVE if the expenditure in the reported period was 0,00 EUR?**

    In case of submitting a Beneficiary Report with 0,00 expenditure, please note that the 'lump sum' type simplified cost options applied on budget line 1. (Preparation costs) and budget subline 6.2 (Equipment for general (office) use) are possible to request as reimbursement in the given BR **if at least one other budget (sub)line is reported with 0 (zero) costs** (entered in IMIS Invoice sheet). When filling in the Invoice screen, please indicate in the descriptions cells as text: '0,00 expenditure' and upload into the invoice folder a blank page with the same text: '0,00 expenditure reported in order to reimburse the office equipment lump sum and the preparation costs within the 1st Beneficiary Report'.

IV. Project Communication

1. **Our project includes a works component, but it does not exceed 500,000.00 EUR and we would like to mark the location of the activity by a plaque made out of more durable material than a poster. Is this acceptable?**

   Projects not exceeding 500,000.00 EUR (with or without works components) have the minimum obligation of putting up a poster with information about the project (minimum size A3), including the financial support from the EU, at a location readily visible to the public. However, using any visibility elements that will increase the prominence of the investments and reach a wider number of target audiences is highly recommended. In case a permanent plaque or a billboard is put up at the location of the activity, it is recommended that the templates found in Annex II to the Project Communication Guidelines are closely followed. Project logos can be added to the obligatory templates.

2. **We are organising an event only partly funded by the project. Can the promotional materials for the event include indication of other sources of funding?**

   Many large-scale events use multiple sources of funding to be well organised. The funding of the event by the HU-HR Co-operation Programme's project has to be clearly indicated, in line with the visibility rules of the Programme. Any additional sources of funding can feature alongside the obligatory visibility elements of the Programme.

V. IMIS Users

1. **Is it possible that the same person is both the Recording User and the Signatory User? Is there any prerequisite for the 'signatory' user role to be obtained, i.e. do they have to be the organisation's statutory representative(s)?**

   The **Recording User** is primarily responsible for the **management (upload and modification)** of the project (part) related data inside the IMIS system, therefore the person should have a day-to-day insight into project activities and should be familiar with the details of project implementation, as well as all the supporting documents to be submitted during the reporting procedure.

   The **Signatory User** is the person **certifying the outcomes of the project (part) management process** (the upload and modification of data due to the reporting) and acting as a safeguard of the reporting process.

   In order to keep the four-eye principle, the two roles should be distributed according to the internal rules and procedures (or agreement) of the Beneficiary organisations, in line with the level of responsibilities the two roles entail.

2. **Can the two roles be performed by subcontracted external experts?**

   While it is recommended that internal staff is nominated for the IMIS related roles, it is down to the Beneficiary to organise access to the system to the persons performing the tasks in their name. Please note that the Signatory User should always be an internal staff member, responsible for the implementation of the project part.

   However, since the e-mail addresses of the recording and signatory users are given in order to receive automatic e-mails and receive information about the processes related to Beneficiary reports (LB-s on the project level report as well), it is worth to consider not leaving out the contact person from the information flow.

3. **Does the 'recording' user fill in every different type of data, i.e. financial report, academic report, HR modification etc., or will there be differentiated roles within the 'recording' users for different scopes of work usually present at Beneficiary organisation (like financial manager, project manager, communication manager, academic/vocational leader etc.)?**

   Only one user will be given access to IMIS for each role within the organisation, while the individual tasks can be shared according to the internal arrangements in each Beneficiary organisation. **Exceptionally (in case of legal requirement)**, additional Signatory Users can be nominated where the internal rules of the organisation make it necessary.

The import of one (received) certificate, log-in and work (editing the report data) from several locations is possible (using the same entry data) but working on the same project report in multiple browser windows (by multiple persons on multiple locations) at the **same time** is not supported.

4. **As the LB of the project, we need to have 4 persons/users – 2 on project level and 2 on Beneficiary level – is it possible that the same persons function as users on project- and Beneficiary level?**

The two roles should be distributed according to the internal rules and procedures of the Beneficiary organisations (or agreement), in line with the level of responsibilities the two roles entail. From the system point of view there are no obstacles to have the same persons nominated on both the B- and the LB reporting user levels. Please note that **each individual role** (whether performed by one or more people) will receive separate log-in data (meaning that one person could, as in case described above, hold min. 1 and max. 4 IMIS access certificates for the same project: 1 Recording and 1 Signatory for BR Front Office, and 1 Recording and 1 Signatory for PR&AfR Front Office). The JS suggests having internal registry of entry data (electronic or paper format) for all reporting levels user roles held inside the (Lead) Beneficiary organisation. Please note that a restart of the browser is required when the change of user roles and connected certificate in IMIS FO is to be performed.

VI. ABBREVIATIONS

LB: Lead Beneficiary
B: Beneficiary
JS: Joint Secretariat
FLC: First Level Control
BR: Beneficiary Report (B-level progress report)
DoVE: Declaration on Validation of Expenditures
PR or PR&AfR: Project Report and Application for Reimbursement (LB-level project report, even shorter it is referred as PR)
IMIS: Integrated On-line Project Implementation and Monitoring System
IMIS FO: IMIS Front Office
IMIS BO: IMIS Back Office
PIH: Project Implementation Handbook