



Estonia
Latvia
Russia



ENPI cross border
cooperation programme

part-financed by
the European Union

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Seminar for Auditors

Financial Reporting **Finanšu atskaitīšanas**

Joint Technical Secretariat

Financial report/ Finanšu atskaite

Finanšu atskaite ir sastāvdaļa no starpposma ziņojuma un sastāv no:

Financial report is a part of Interim report template and includes:

*Sheet X "Expenditures" (**Izdevumi**)*

*Sheet XI "Sources of funding" (**Finansēšanas avoti**)*

*Sheet XII "Interest" (**Bankas procenti**)*

*Sheet XIII "Revenue" (**Ienākumi**)*

Atskaites forma būs aizpildīta atbilstoši pēdējai aktuālai Projekta pieteikuma versijai

Form is pre-filled according to latest Full Application Form



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Expenditures / Izdevumi

1	5. Expenditures											
	Actual cumulated spending			Real spending			Total spending	Approved in AF	Expenditure Forecast			
	Previous Reporting Periods			Current Reporting Period					Next Reporting Period			
	Costs	Costs (in EUR)	In kind	TOTAL Costs (in EUR)	Costs (in EUR)	In kind			TOTAL Costs (in EUR)	Costs (in EUR)	In kind	TOTAL Costs (in EUR)
6	1. Human resources											
7			0,00			0,00	0,00				0,00	
8			0,00			0,00	0,00				0,00	
9			0,00			0,00	0,00				0,00	
10			0,00			0,00	0,00				0,00	
11			0,00			0,00	0,00				0,00	
12			0,00			0,00	0,00				0,00	
13			0,00			0,00	0,00				0,00	

- ❑ Aizpildāmas ir tikai sadaļas "Real Spending" (Veiktās izmaksas) un "Expenditure forecast" (Izdevumu prognoze).
- ❑ Only "Real Spending" and "Expenditure forecast" sections should be filled in by Beneficiary.



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Expenditure forecast / prognoze

1	5. Expenditures											
	Actual cumulated spending			Real spending			Total spending	Approved in AF	Expenditure Forecast			
	Previous Reporting Periods			Current Reporting Period					Next Reporting Period			
	Costs	Costs (in EUR)	In kind	TOTAL Costs (in EUR)	Costs (in EUR)	In kind			TOTAL Costs (in EUR)	Costs (in EUR)	In kind	TOTAL Costs (in EUR)
2												
3												
4												
5												
6	1. Human resources											
7			0,00			0,00	0,00				0,00	
8			0,00			0,00	0,00				0,00	
9			0,00			0,00	0,00				0,00	
10			0,00			0,00	0,00				0,00	
11			0,00			0,00	0,00				0,00	
12			0,00			0,00	0,00				0,00	
13			0,00			0,00	0,00				0,00	

❑ Izdevumu prognozi jāsniedz par nākamiem 12 mēnešiem un šī informācija tiks ņemta vērā aprēķinot nākamā avansa maksājuma summu.

❑ Expenditure forecast should be prepared for the period of next **12 months** and will be taken into consideration during calculation of next advance payment amount.



Sources of funding / Finansēšanas avoti

	Approved in AF		Previous reports		Current report		TOTAL	
	Amount, EUR	% from total	Amount, EUR	% from total	Amount, EUR	% from total	Amount, EUR	% from total
6.Sources of funding								
Total project budget			0,00		0,00	#DIV/0!	0,00	#DIV/0!
Total Programme co-financing			0,00		0,00	#DIV/0!	0,00	#DIV/0!
Total Partner contribution in cash			0,00		0,00	#DIV/0!	0,00	#DIV/0!
Total Partner contribution in kind			0,00		0,00	#DIV/0!	0,00	#DIV/0!
Total state budget contribution			0,00		0,00	#DIV/0!	0,00	#DIV/0!
Total Applicants budget					0,00	#DIV/0!	0,00	#DIV/0!
Programmel co-financing						#DIV/0!	0,00	#DIV/0!
Applicant's contribution in cash						#DIV/0!	0,00	#DIV/0!
Applicant's contribution in kind						#DIV/0!	0,00	#DIV/0!
State budget contribution						#DIV/0!	0,00	#DIV/0!
Total Partner 2 budget					0,00	#DIV/0!	0,00	#DIV/0!
Programmel co-financing						#DIV/0!	0,00	#DIV/0!
Partner's contribution in cash						#DIV/0!	0,00	#DIV/0!
Partner's contribution in kind						#DIV/0!	0,00	#DIV/0!

Sources of funding can be reported according to actual source, however according to Article 15.1 of General Conditions, calculation of **next advance payment** amount will be made **applying percentage** set out in Article 3.2 of Special Conditions.

Izmaksu avotus var ziņot atbilstoši reālajai situācijai, taču nākamā avansa maksājuma aprēķinos tiek izmantots Speciālajos nosacījumos 3.2 punktā noteiktais granta intensitātes īpatsvars.

Interest income/ Bankas procenti

Bankas procentiem par avansa maksājuma

atrašanos bankas kontā jābūt uzrādītiem atsevišķi no citiem projekta ieņēmumiem un ienākumiem

Bank interest from advance payments must be indicated separately from other project incomes and revenue

	A	B	C	D
1	7. Interest income			
2	Partner	Previous reports, EUR	Current report, EUR	Total, EUR
3	Project Partner No 1			0,00
4	Project Partner No 2			0,00
5	Project Partner No 3			0,00



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Revenue / Ienākumi

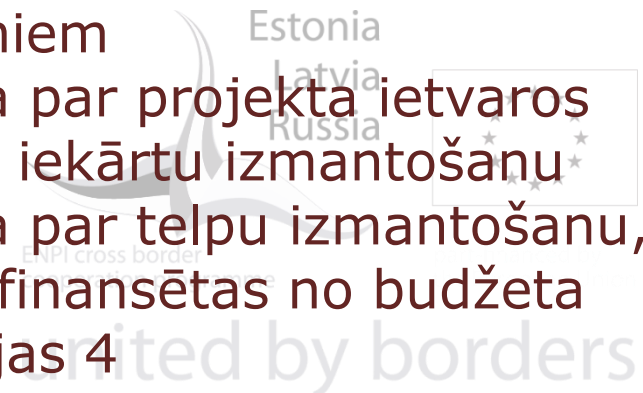
	A	B	C	D
1	8. Revenues			
2	Partner	Previous reports, EUR	Current report, EUR	Total, EUR
3	Project Partner No 1			0,00
4	Description (max. 300 characters)		300	
5				
6	Project Partner No 2			0,00
7	Description (max. 300 characters)		300	

Possible sources of revenue:

- fee for participation in project's events
- fee for using equipment bought within the project
- fee for using premises financed through Direct local costs etc.

Iespējamie ienākumu avoti:

- dalības maksa projekta pasākumiem
- maksa par projekta ietvaros iegādāto iekārtu izmantošanu
- maksa par telpu izmantošanu, kas tiek finansētas no budžeta kategorijas 4

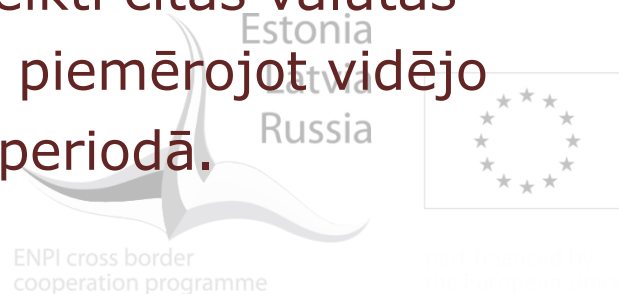


InForEur

- ❑ For reporting costs made in other currencies except EUR, the conversion into EUR shall be done at the rate made up by the average of the rates published in InForEur for the reporting period.

http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/inforeuro_en.cfm

- ❑ Lai atskaitītos par izdevumiem, kas veikti citās valūtās izņemot EUR, konvertācija tiek veikta piemērojot vidējo starp InForEur kursiem atskaitīšanās periodā.



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Reporting currency / InForEur

NB. Always use the exchange rate with four decimals. The resulting Euro amount should appear in the financial report with two decimals.

Vienmēr izmantojiet maiņas kursu ar četriem cipariem aiz komata. Eiro summa pēc aprēķiniem būtu jāiekļauj finanšu pārskatā ar diviem cipariem aiz komata.



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Reporting currency / InForEur

Piemērs konvertācijai **LVL >> EUR**.

Ikmēneša InForEur kursi parādīti tabulā

Vidējais kurss periodā ir **0.7088**

Vidējais kurss ir noapaļots līdz **4 cipariem aiz komata**

250 LVL : **0.7088** = 352.**71** EUR

Rezultātā iegūtā summa (nauda), EUR tiek noapaļota līdz **2 decimāldaļām**

Average	0,7088
March	0,7093
April	0,7088
May	0,7081
June	0,7080
July	0,7093
August	0,7093
September	0,7087
October	0,7092

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Reporting currency / InForEur

Example for **RUB to EUR** conversion.

Monthly rates are given in the table

Average rate is **39,8196**

The average **rate** is rounded to **4 decimals**

5 000 RUB : **39,8196** = 125.**57** EUR

Resulting **amount (money)** in EUR is

rounded to **2 decimals**

Average	39,8196
March	39,0475
April	38,9600
May	38,8750
June	40,5650
July	41,1430
August	39,3690
September	40,5622
October	40,0350

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Supporting documents for Report

	Payment Option 1	Payment Option 2
Interim Report with Request for Payment	Interim Report + request for payment; + list of Financial and Supporting documents; + printout of project account	Interim Report + request for payment; + expenditure verification report
Interim Report without Request for Payment	-	Interim Report + list of Financial and Supporting documents; + printout of project account
Final Report	Final Report + request for payment; + expenditure verification report	Final Report + request for payment; + expenditure verification report

Pamatojošie dokumenti

	Maksājuma opcija 1	Maksājuma opcija 2
Starpposma pārskats ar maksājuma pieprasījumu	Starpposma pārskats + maksājuma pieprasījums; + Finanšu un attaisnojošo dokumentu saraksts; + projekta konta izdrukā	Starpposma pārskats + maksājuma pieprasījums; + izdevumu pārbaudes ziņojums
Starpposma pārskats bez maksājuma pieprasījuma	-	Starpposma pārskats + Finanšu un attaisnojošo dokumentu saraksts; + projekta konta izdrukā
Gala pārskats	Gala pārskats + maksājuma pieprasījums; + izdevumu pārbaudes ziņojums	Gala pārskats + maksājuma pieprasījums; + izdevumu pārbaudes ziņojums

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List of Supporting documents / Pamatojošo dokumentu saraksts

- ❑ Forma pieejama Programmas mājas lapā
- ❑ Template is available at Programme's web page

www.estlatrus.eu

Home/ Programme/ Project Implementation/ Seminar Downloads/ "Beneficiaries&Partners Seminars"

Tiešā saite / Direct link:

http://www.estlatrus.eu/uploaded_files/2ND%20CALL/Seminars/List_of_Support_docs.xlsx

- ❑ Partneri var izmantot arī citas formas
- ❑ Partners own templates also can be used



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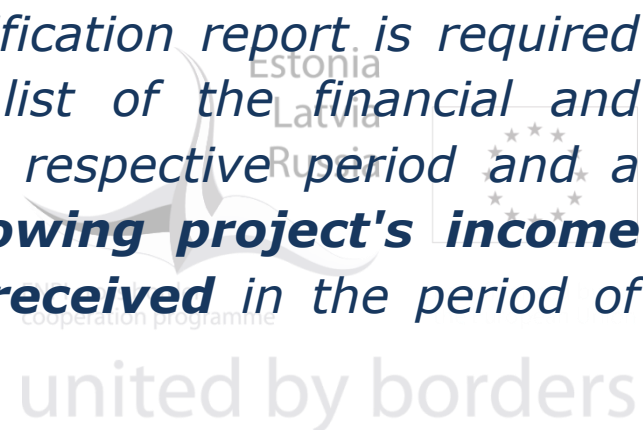
Project account printout / Projekta konta izdruka

Granta līguma speciālie nosacījumi 7.3.3.punkts nosaka:

*"Gadījumā, ja izdevumu pārbaudes ziņojuma iesniegšana nav obligāta, Projekta īstenotājam jāiesniedz finanšu un attaisnojošo dokumentu saraksts un projekta konta izdruku par attiecīgo periodu, **uzrādot projekta ieņēmumus un izdevumus un maksājumus** saņemtus tekošajā atskaitīšanas periodā"*

Grant Contract Special Conditions Art.7.3.3.

*"In case, where no expenditure verification report is required the Beneficiary has to provide a list of the financial and supporting documents covering the respective period and a printout of the project account **showing project's income and expenditure and payments received** in the period of the current Interim Report."*



Project account printout / Projekta konta izdruka

Ja tikai daļa no veiktajiem maksājumiem ir attiecināma uz projektu, nepieciešams papildus sagatavot sarakstu par projekta izdevumu daļu maksājumos, norādot vismaz:

- Maksājuma datumu, maksājuma uzdevuma numuru, konta numuru, no kura veikts maksājums.
- Pilnu maksājuma summu, maksājuma daļu, kura ir attiecināma uz projektu.

If only part of payments is made within the project, please prepare additional summary of actual Project expenditures, mentioning at least:

- payment date, payment order, account No.
- Total payment amount, project's expenditure part.



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JTS contacts

Paldies par uzmanību!

Thank You for Your attention!

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