



Estonia
Latvia
Russia



ENPI cross border
cooperation programme

part-financed by
the European Union

united by borders

Seminar for Auditors

26 November, 2013

Tartu, Estonia

Financial Reporting

Finantsaruandlus

"This document has been produced with the financial assistance of the Estonia – Latvia – Russia Cross Border Cooperation Programme within European Neighbourhood and Partnership Instrument 2007 – 2013. The contents of this document are the sole responsibility of the Joint Managing Authority of the Estonia-Latvia-Russia CBC Programme and can under no circumstances be regarded as reflecting the position of the Programme participating countries, alongside with the European Union."

Joint Technical Secretariat

Financial report/ Finantsaruanne

Finantsaruanne on osa vahearuandest ja sisaldab:

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

*Sheet X "Expenditures" (**Kulutused**)*

*Sheet XI "Sources of funding" (**Rahastamisallikad**)*

*Sheet XII "Interest" (**Intress**)*

*Sheet XIII "Revenue" (**Tulud**)*

Vorm on eeltäidetud vastavuses viimase täistaotlusvormiga

Form is pre-filled according to latest Full Application Form



Expenditures / Kulud

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	

❑ Toetusesaaja poolt täidetavad osad: "Real Spending" (**Tegelikud kulud**) ja "Expenditure forecast" (**Kulude prognoos**).

❑ Only "Real Spending" and "Expenditure forecast" sections should be filled in by Beneficiary.



Expenditure forecast / prognoos

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	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	

❑ Kulud tuleb prognoosida projekti toimumise järgmise **12 kuu** kohta. Kulude prognoos on järgmise ettemakse arvestuse aluseks.

❑ 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.



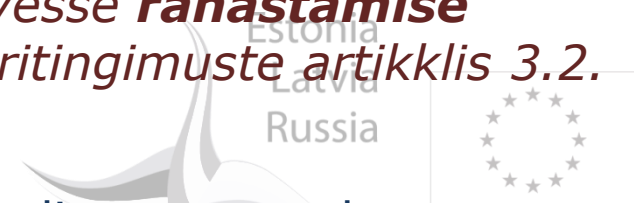
Sources of funding / Rahastamise allikad

	Approved in AF		Previous reports		Current report		TOTAL	
	Amount, EUR	% from total	Amount, EUR	% from total	Amount, EUR	% from total	Amount, EUR	% from total
7	Total project budget		0,00		0,00	#DIV/0!	0,00	#DIV/0!
8	Total Programme co-financing		0,00		0,00	#DIV/0!	0,00	#DIV/0!
9	Total Partner contribution in cash		0,00		0,00	#DIV/0!	0,00	#DIV/0!
10	Total Partner contribution in kind		0,00		0,00	#DIV/0!	0,00	#DIV/0!
11	Total state budget contribution		0,00		0,00	#DIV/0!	0,00	#DIV/0!
12								
13	Total Applicants budget				0,00	#DIV/0!	0,00	#DIV/0!
14	Programm co-financing					#DIV/0!	0,00	#DIV/0!
15	Applicant's contribution in cash					#DIV/0!	0,00	#DIV/0!
16	Applicant's contribution in kind					#DIV/0!	0,00	#DIV/0!
17	State budget contribution					#DIV/0!	0,00	#DIV/0!
18								
19	Total Partner 2 budget				0,00	#DIV/0!	0,00	#DIV/0!
20	Programm co-financing					#DIV/0!	0,00	#DIV/0!
21	Partner's contribution in cash					#DIV/0!	0,00	#DIV/0!
22	Partner's contribution in kind					#DIV/0!	0,00	#DIV/0!

Rahastamisallikad võivad olla näidatud vastavalt Toetusesaaja poolt ettenähtud reaalsele jaotusele

Samal ajal vastavalt Toetuslepingu Üldtingimuste artiklile 15.1 uue ettemakse arvutamisel võetakse arvesse **rahastamise määr**, mis on märgitud Toetuslepingu eritingimuste artiklis 3.2.

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



Interest income/ Panga intress

Ettemaksest saadud **panga intress** tuleb näidata teistest projekti sissetulekutest ja tuludest eraldi

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 / Tulu

	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.

Võimalikud tuluallikad:

- Projekti üritustel osalemise tasu
- Projekti raames ostatud seadmete kasutamise tasu
- Otsestest kontori kuludest rahastatud ruumide kasutamise tasu jne.

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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

- ❑ EURost erinevas valuutas tehtud kulutuste kohta aru andmiseks tuleb EURodesse ümberarvestuse tegemiseks kasutada kurssi, mis võetakse kui InForEur keskmist kurssi aruandlusperioodi kohta.



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.

Perioodi keskmist kurssi arvestatakse 4 numbri täpsusega peale koma. Kulud aruandes arvestatakse 2 numbri täpsusega peale koma.



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Reporting currency / InForEur

Konverteerimise näide **RUB / EUR**.

Kuukursid on näidatud tabelis

Perioodi keskmise kurss **39,8196**

Ümardatud **4 komakohani**

5 000 RUB : **39,8196** = 125.57 EUR

Ümardatud **2 komakohani**

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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Reporting currency / InForEur

Example for **LVL to EUR** conversion.

Monthly rates are given in the table

Average rate is **0.7088**

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

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

Resulting **amount (money)** in
EUR is rounded to **2 decimals**

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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Kaasnevad dokumendid

	Rahastamise skeem 1	Rahastamise skeem 2
Vahearuanne koos ettemaksu taotlusega	Vahearuanne + ettemaksu taotlus; + finants- ja kaasnevate dokumentide nimekiri; + projekti arve väljatrükk	Vahearuanne + ettemaksu taotlus; + audiitori aruanne
Vahearuanne ilma ettemaksu taotluseta	-	Vahearuanne + finants- ja kaasnevate dokumentide nimekiri; + projekti arve väljatrükk
Lõpparuanne	Lõpparuanne + maksetaotlus; + audiitori aruanne	Lõpparuanne + maksetaotlus; + audiitori aruanne

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

List of Supporting documents / Kaasnevate dokumentide nimekiri

- ❑ Vorm on kättesaadav Programmi kodulehel
- ❑ Template is available at Programme's web page

www.estlatrus.eu

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

Otselink / Direct link:

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

- ❑ Võib kasutada muid vorme
- ❑ Partners own templates also can be used



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Project account printout – Arve väljatrükk

Toetuslepingu eritingimuste artikkel 7.3.3.:

*"Juhul, kui audiitori aruande esitamine ei ole nõutud, peab Teotusesaaja esitama finants- ja kaasnevate dokumentide nimekirja ning arve väljatrüki, kus on **näha projekti kulud ja tulud ning ettemaksed**, mis on jooksvas aruandeperioodis tekkinud"*

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."*

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Project account printout – Arve väljatrükk

Kui ainult osa tehtud maksetest kuulub projekti juurde, tuleb lisaks eristada projekti raames tehtud kulutused, näidates vähemalt järgmist:

- Makse kuupäev, maksekorralduse number, arve number millest makse tehti.
- Kogu makse summa, aga ka projekti kuuluva makse osa.

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

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