



Estonia  
Latvia  
Russia

ENPI cross border  
cooperation programme



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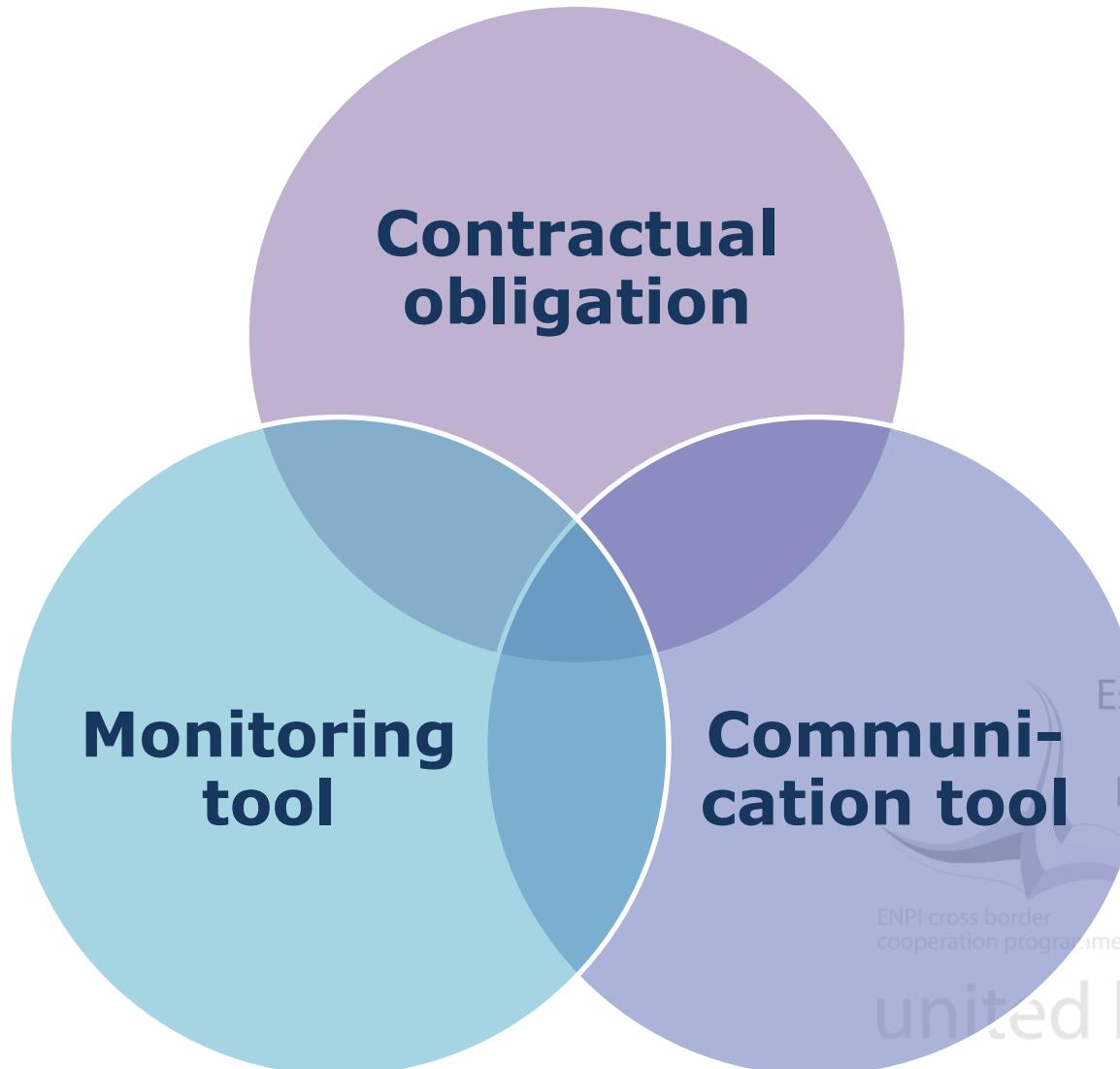
Joint Technical Secretariat  
Seminar for Auditors  
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Tartu, Estonia

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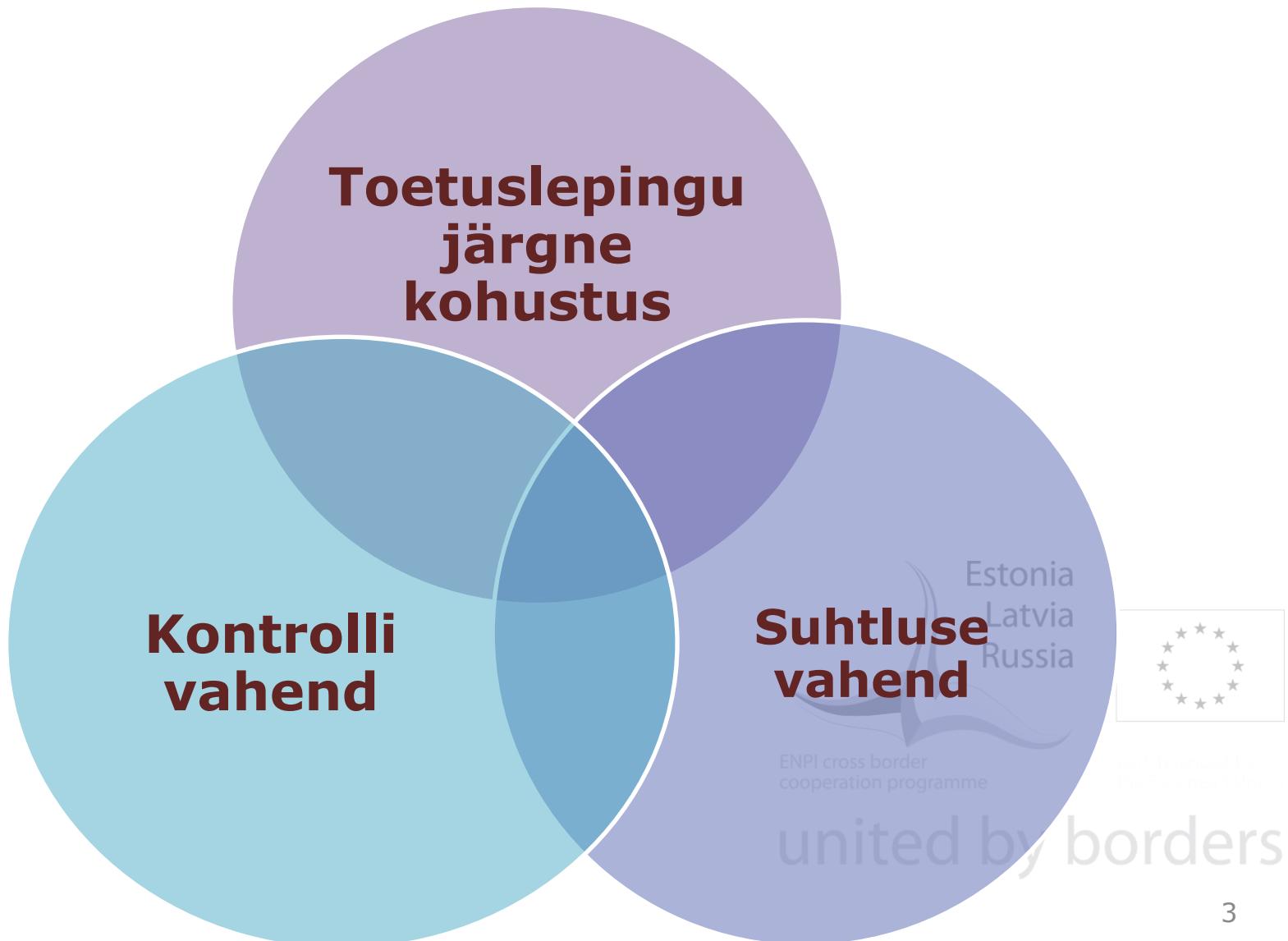
# General Provisions on Reporting

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# What is reporting?



# Mis on aruandlus?



# Legal provisions on reporting

Auditors to consider the following articles in Special and General Conditions to Grant Contract:

## **SPECIAL CONDITIONS**

- **Art.4** (Reporting and payment arrangements)
- **Art.7.3.4. // 7.2.5 modifying General Conditions in Art.2.3** (reporting scheme depending on payment options)
- **Art.7.3.9. // 7.2.13 modifying General Conditions in Art.15.1** (payment procedures depending on payment options)
- **Art.7.3.10 // 7.2.14 modifying General Conditions Art.15.6** (cases when expenditure verification report has to be submitted)

## **GENERAL CONDITIONS**

- **Art.2** (obligation to provide information in financial and narrative reports).



# Aruandluse õigusraamistik

Audiitorid peavad jälgima järgmiseid Toetuslepingu Üldtingimuste ja Eritingimuste artikkleid:

## ERITINGIMUSED

- **Artikel 4** (Aruandlus ja maksete korraldamine)
- **Artikklid 7.3.4. // 7.2.5, muudab Üldtingimuste artikklit 2.3** (aruandluse skeem sõltuvalt finantseerimis skeemist)
- **Artiikklid 7.3.9. // 7.2.13, muudab Üldtingimuste artikklit 15.1** (väljamaksete tingimused sõltuvalt finantseerimis skeemist)
- **Artikel 7.3.10 // 7.2.14, muudab Üldtingimuste artikklit 15.6** (olukorrad, millal tuleb esitada audiitori aruanne)



## ÜLDTINGIMUSED

- **Artikel 2** ( kohustus esitada aruandes finants- ja tegevusaruande osa)

# General requirements

- ⊕ The narrative report must **support and demonstrate the eligibility of costs** included in the financial report!
- ⊕ Reporting should cover the **whole of the project**, not only the part financed by the grant;
- ⊕ Though the Beneficiary is responsible for submission of reports, **ALL partners** must input to project reporting;
- ⊕ **Templates** for reporting are presented in Annex VI of Grant Contract;
- ⊕ Both interim and final reports consist of **narrative and financial components integrated in one document**.



# Ülditingimused

- ✓ Tegevusaruanne peab **toetama ja tõendama kulude abikõlblikkust** finantsaruandes.
- ✓ Aruandlus peab hõlmama **kogu projekti**, mite ainult seda osa, mis on rahastatud toetusest.
- ✓ Kuigi toetusesaaja on vastutav aruande esitamise eest, peavak **KÕIK projekti partnerid** andma oma panuse aruandesse.
- ✓ Toetuslepingu lisas VI on ära toodud **aruande näidis**.
- ✓ Nii vahearuanne kui ka lõpparuanne sisaldavad tegevusaruannde ja finatsaruande osi, mis on integreeritud **ühes dokumendis**.



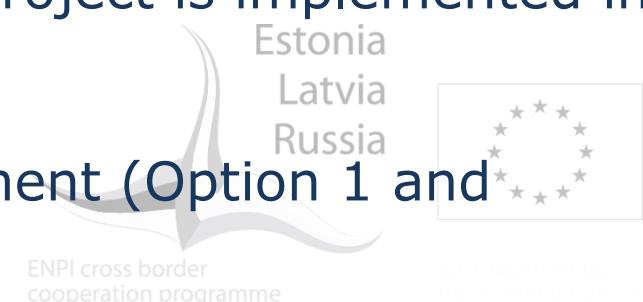
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# When does an Auditor get engaged?

- **Option 1** ( $\leq$ 18 months **AND**  $\leq$ EUR 300 000,00)
- **Option 2** ( $\geq$ 18 months [max 36] **OR**  $\geq$ EUR 300 000,00)

**An Expenditure Verification Report (EVR), produced by an auditor, shall be attached to the Report:**

- with any request for payment, if project is implemented in accordance with Option 2;
- with any request for balance payment (Option 1 and Option 2).



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# Millal audiitor osaleb?

- **Valik 1** ( $\leq 18$  kuud **JA**  $\leq 300\ 000,00$  EUR)
- **Valik 2** ( $\geq 18$  kuud [max 36] **VÕI**  $\geq 300\ 000,00$  EUR)

## Audiitori aruanne esitatakse koos vahearuandega:

- Iga ettemaksetaotlusega, kui projekti rahastatakse vastavalt valikule 2;
- Lõppmakse taotlusega (Valik 1 и Valik 2).



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# Important considerations...

- The Beneficiary grants the auditor all access rights to verify the project costs mentioned in Article 16.2 of General Conditions.
- The EVR accompanying a request for payment of the balance covers all expenditures not covered by any previous expenditure verification report.
- Auditor of the Beneficiary:
  - verifies expenditures of the Beneficiary,
  - gets familiarised with the EVRs of each project partner to indicate if any ineligible costs were found,
  - complies consolidated EVR, including results of expenditure verification of partners.



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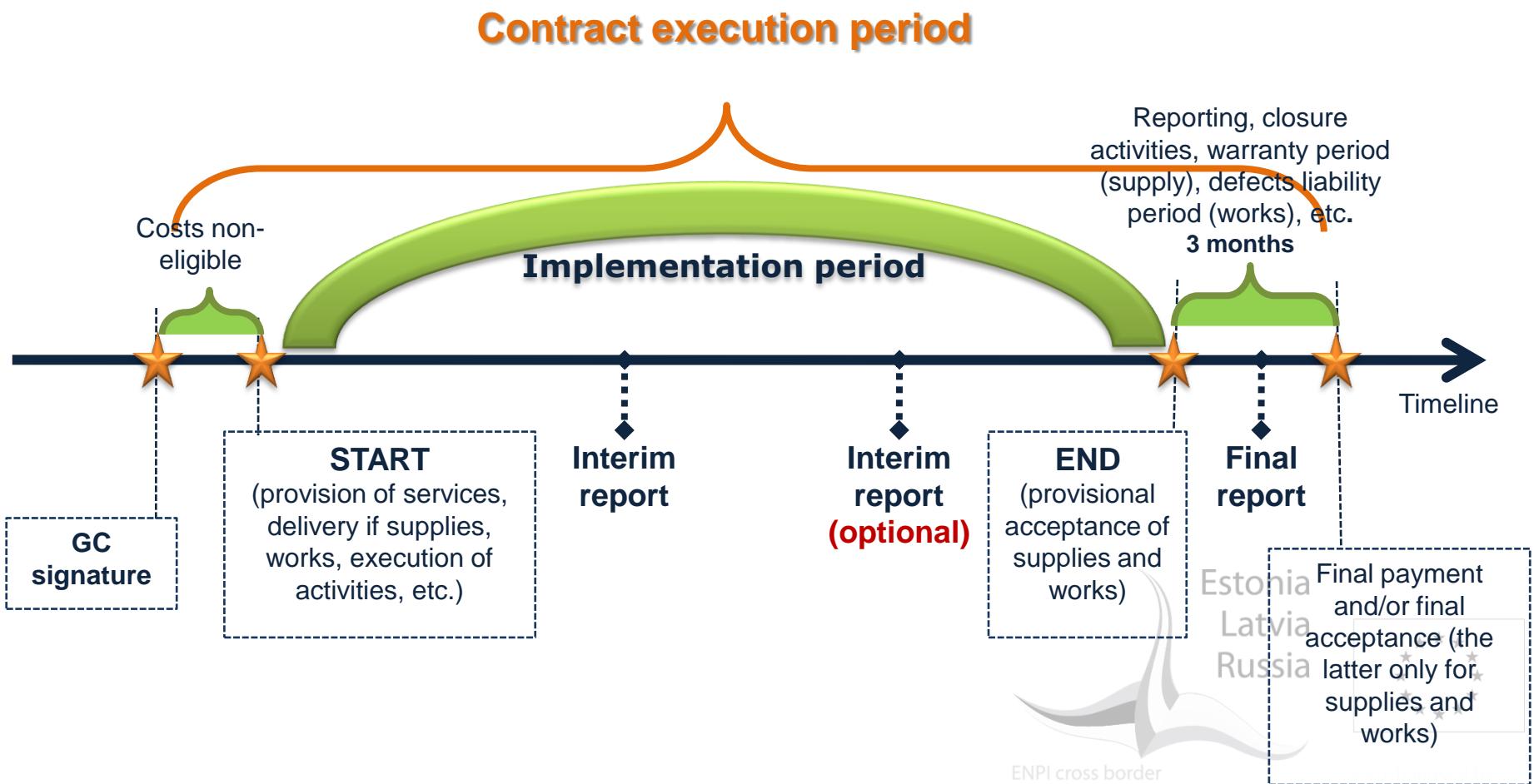
# Olulised märkused...

- Vastavalt Teotuslepingu Üldtingimuste artikklile 16.2 aannab Toetusesaaja audiitorile täielikud ligipääsu õigused projekti kulude kontrollimisel.
- Lõppmakse taatlusele lisatud audiitori aruanne peab katma kõik projekti kulud, sh need mis ei olnud mõne eelmise kontrolli osaks.
- Teotusesaaja audiitor:
  - kontrollib Toetusesaaja kulusid,
  - tutvub audiitori aruannetega iga projekti partneri kohta, et veenduda abikõlbmatute kulude puudumises/olemasolus,
  - koostab konsolideeritud audiitori aruande, mis sisaldab kõikide partnerite kulude kontrolli tulemusi.



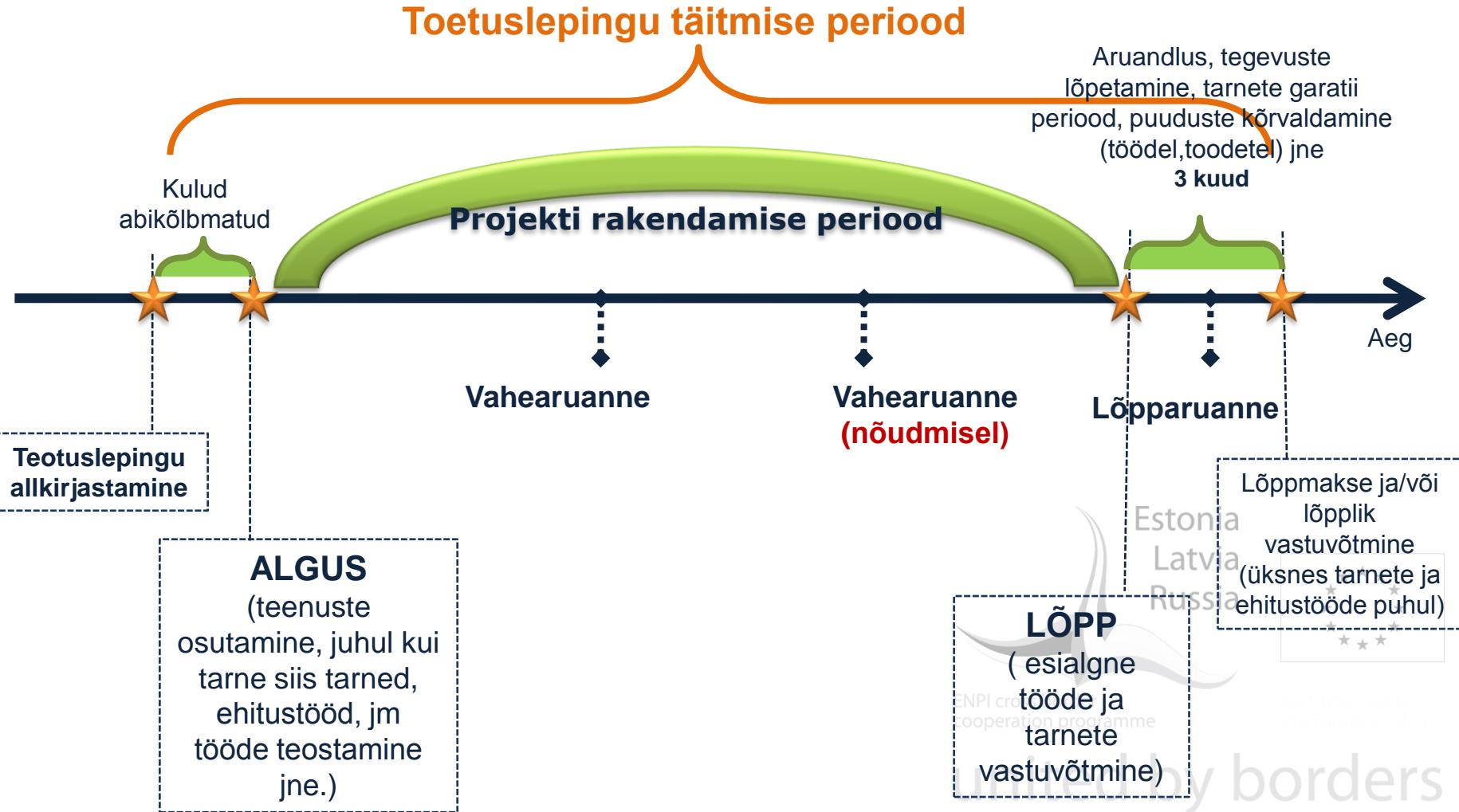
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# Timeline of reporting. Option 1

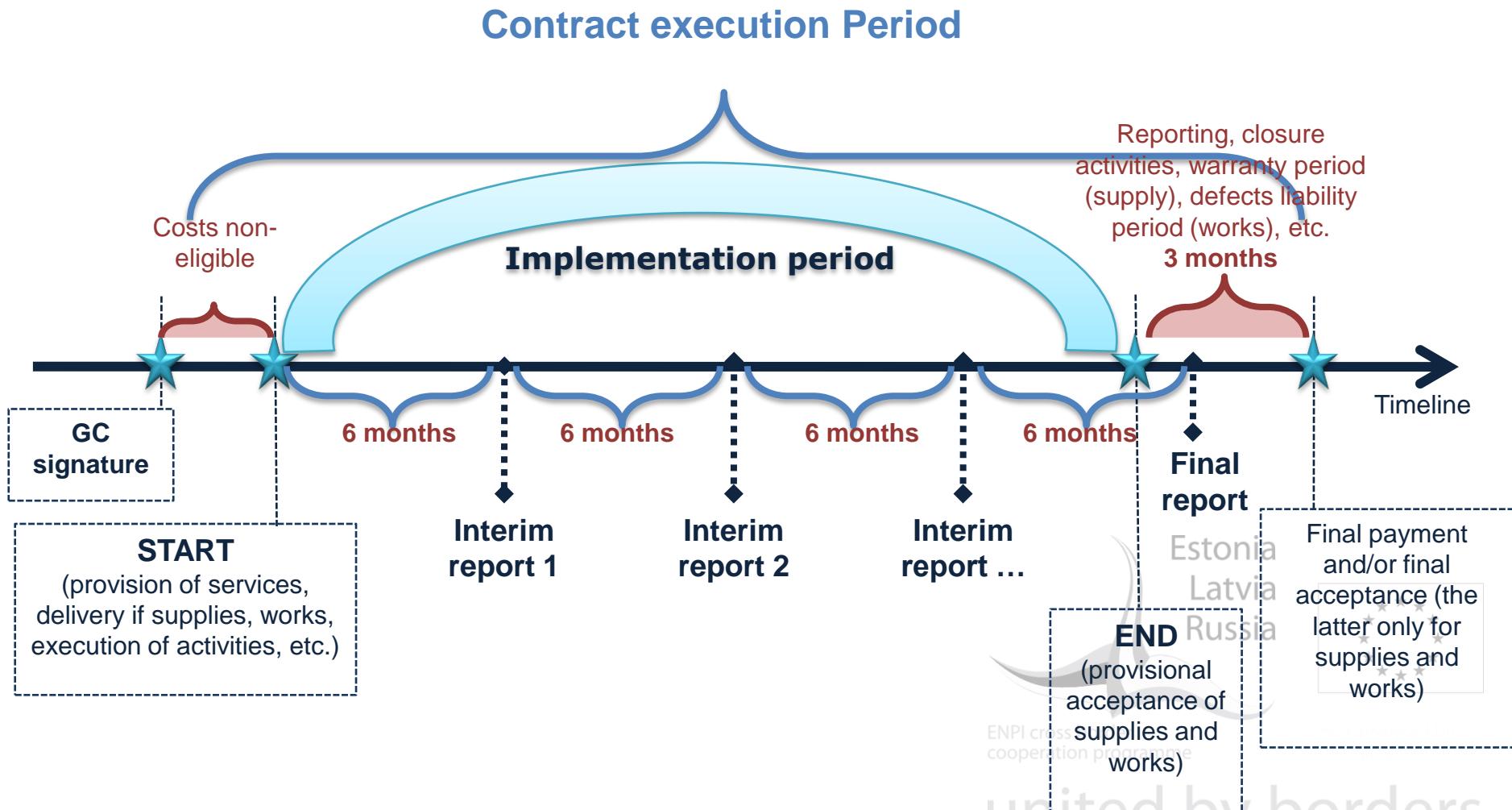


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# Aruandluse ajakava. Valik 1



# Timeline of reporting. Option 2



# Aruandluse ajakava. Valik 2

