



# PARTNER REPORTING TO RO-FLC

[www.interreg-rohu.eu](http://www.interreg-rohu.eu)

A collection of smart tips for  
successful reporting of expenditures to FLC

# SCOPE



This Booklet is a handy tool, designed as a collection of concise information and guidance on the different aspects to be observed during project reporting.

We hope you will find this Booklet useful and wish you a successful project implementation!



Each section contains information structured around 3 main questions:

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- 1. What is the error?**
  - 2. Why does it occur?**
  - 3. How can it be avoided?**

Incorrect expenditure reporting

Non-compliance of purchased equipment with its description in the AF

Incorrect filling-in of the List of expenditures

Installation and commissioning services not included in the approved budget

Non-compliance with the transparency obligations

Purchase of vehicles in case of public institutions

Procurement files are not uploaded accordingly

Inconsistencies in reporting infrastructure and works contract expenditures

Public procurement carried out without publishing it in the OJEU

Incorrectly calculated Staff costs

Reporting expenditures without taking into account the changes made to the Subsidy Contract (addenda, notifications).

The Partner reports are initiated in eMS prior to the approved modification requests being operated in eMS, so the reports are linked to the previous version of AF.

## RECOMMENDATION

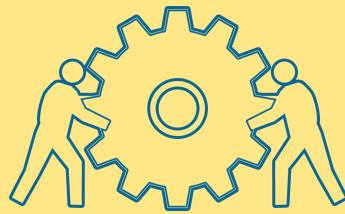


The beneficiaries are kindly advised to consider the Reporting in the eMS Manual provisions (chapter 3.2), stating that the reports created are linked to a version of the Application Form that is valid/approved at the moment of partner report creation.

Incorrect filling-in of the List of Expenditures regarding the amounts requested for reimbursement.

The reported amounts are not correlated with the supporting financial documents.

## RECOMMENDATION



Beneficiaries are kindly advised to check the relevant supporting financial documents and the provisions of the Reporting in the eMS Manual (chapter 3.3.2).

Non-compliance with the transparency obligations when initiating/closing the competitive procedure, in the case of private beneficiaries.



When initiating the procedure, the private beneficiary does not publish a notice in a national newspaper /publication/ national or regional gazette (either printed or online), or on a website dedicated to advertising services, on the same day when the participation invitations are transmitted. And/or the private beneficiary does not publish on the Programme's website a notice accompanied by the technical specifications.

When closing the procedure, the private beneficiary does not upload the information regarding the contract winner on the Programme's website, within 5 days after signing the contract.

## RECOMMENDATION

The private beneficiaries shall pay special attention to the requirements stipulated in Annex 4 to the Programme Implementation Manual regarding the transparency of the procurement procedure.

The procurement documentation is not available in the Project Procurement section of eMS.

Procurement files are not uploaded according to the provisions of the Reporting in the eMS Manual.

## RECOMMENDATION



The beneficiaries are kindly advised to comply with the Reporting in the eMS Manual provisions (chapter 2.8).

Carrying out public procurement without publishing the notices of participation in the OJEU, in case requested by legislation.

Failure to comply with the provisions of Law 98/2016 on public procurement.

## RECOMMENDATION

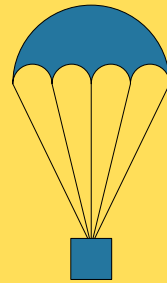


Beneficiaries are kindly advised to observe the provisions of Law 98/2016 on public procurement and the related implementing rules.



The purchased equipment does not correspond to its description in the AF.

Non-compliance of the technical specifications foreseen in the procurement documentation (e.g. terms of reference) with the ones mentioned in the AF.



## RECOMMENDATION

When launching the procurement, the beneficiary shall take into consideration the technical specifications mentioned in the AF, related to the object of the procurement.

In case unexpected modifications occur, the beneficiaries are advised to contact the JS monitoring officer for further instruction and approval.

The reporting of expenditure for equipment installation and commissioning services that were not specified in the budget and that are not free of charge (not included in the equipment value).

When preparing the specifications, the beneficiaries request price offers broken down by equipment and installation (as separate costs).



## RECOMMENDATION

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Beneficiaries shall verify if the installation and commissioning services are included in the approved budget.

Failure to comply with the national legislation on the purchase of a vehicle in the case of public institutions.

The provisions of the legislation applicable to public institutions are not fully applied.



## RECOMMENDATION

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Beneficiaries are kindly advised to verify the procurement regulations in force at the moment of initiating the acquisition.

Reporting expenditures related to infrastructure and works that do not correspond to the descriptions in the Application Form (e.g. exceeding the approved budget / additional works that change the approved technical solution).

There aren't sufficient supporting documents attached.

Examples of common omissions:

- site provision documents;
- addendum for increasing the value of the works contract.
- supporting documents regarding the amendment of the works contract, according to the legislation.

## RECOMMENDATION



The beneficiaries are kindly advised to follow the provisions of the Romanian legislation in force in case modifications in the execution of the proposed investment occur.

Attention shall be paid to those sections of the Application Form (AF) that are related to the aforementioned modifications.

Staff costs are not properly calculated.

Discrepancies between the reporting method ("unit type") mentioned in the eMS and the actual calculation of staff costs according to the attached justifying documents.

## RECOMMENDATION



The beneficiary shall ensure correlation between the reported amounts and the selected "unit type" in the AF, based on the provisions of the Reg. 481/2014 and national legislation.

IF YOU HAVE ANY QUESTIONS OR DOUBTS,  
PLEASE CONTACT US!

OUR COLLEAGUES FROM THE ROMANIAN FIRST LEVEL  
CONTROL ARE HAPPY TO ASSIST YOU ON PARTNER  
REPORTING ASPECTS.

