



PARTNER REPORTING TO HU-FLC

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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?

In case of procurements the general rules of impartiality and objectivity are not observed

Missing supporting documents

The purchase price is sometimes higher than the market price

Supporting documents uploaded in the wrong section of the eMS

Purchased equipment quantity and technical details are not harmonised with the AF

Two different documents are submitted with different content and the same file name during the clarification process

Incoherence with the approved AF or the annexes of the AF in case of constructions

Correction of invoices is not according to the national rules

Submitted invoices and/or the supporting documents are incoherent with the budget/work package description in the AF

Details of submitted documents are often incoherent

General rules of impartiality and objectivity in case of procurement procedures are often not observed, the bidders are not independent of the applicant and/or of each other.

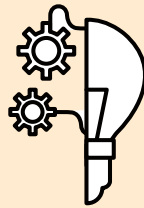
Impartiality and objectivity of the potential bidders have not been checked before the procurement procedure started.

RECOMMENDATION



Beneficiaries are strongly advised to use the free online databases to check the independence of potential bidders before asking for offers.

The purchase price is sometimes higher than the market price, even in case the Beneficiary received 3 price quotations. The justification of market price is not adequate, therefore the cost cannot be validated.



RECOMMENDATION

All price quotations received by the Beneficiary exceed the market price, and the Beneficiary concludes the contract without any further investigation.

Beneficiaries are kindly advised to check the online price lists of several suppliers and ask for price quotations from more potential service providers.

Quantity and technical details of the equipment purchased are often not harmonised with the Application Form (AF). The description of the planned output in the AF is not detailed enough or is missing, therefore it cannot be checked whether the purchased equipment is in line with the approved AF.



RECOMMENDATION

Procurement procedures are sometimes initiated by staff not involved in the preparation of the application, without consulting the AF and its annexes. Sometimes project management staff decide to change the quantity/technical details of the equipment described in the AF.

Before starting the procurement procedure, please check the approved AF and its annexes for the details. In case you would like to change the quantity or the technical details of the equipment, please contact the Joint Secretariat (JS) Monitoring officer designated for your project, for approval. In case of changes, the invoice can only be submitted after the approval of the modification request by the JS or by the Managing Authority (MA).

In case of constructions, incoherence with the approved AF or the annexes of the AF.

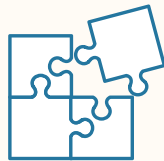
Technical details of the planned construction are sometimes changed by the Beneficiary during project implementation and the invoice is submitted for first level control, without preliminary approval of the changes by the JS/MA.

RECOMMENDATION



In case a feasibility study or technical plans were attached to the approved AF, the technical details must not be changed without approval. Please keep in mind to regularly check all details (the site number, technical parameters of the building, etc) before starting the procurement procedure and throughout the whole construction process. In case any changes are necessary, please contact the JS Monitoring officer designated for your project, for approval.

Submitted invoices and/or the supporting documents are incoherent with the budget/work package description in the AF. Invoices are sometimes recorded on the wrong budget line, or unit prices indicated in the budget are exceeded.



RECOMMENDATION

The Beneficiary does not take into consideration the approved budget/work package description. Sometimes the project details are changed by the Lead Beneficiary who fails to inform the Partners.

Beneficiaries are kindly asked to check the planned amounts and description of the budget, as well as the work package description uploaded in the eMS before starting the implementation of the action. In case of changes, please consult the JS Monitoring officer designated for your project. Lead Beneficiaries are asked to communicate all approved project modifications to the Partners.

Missing supporting documents

Partner reports are submitted without checking the list of necessary supporting documents.

RECOMMENDATION



Beneficiaries are kindly requested to check the list of expected supporting documents in the Project Implementation Manual (PIM) chapter 4.4 and/or the national eligibility guide, before submitting the report.

Supporting documents uploaded in the wrong section of the eMS.

Different supporting documents belonging to one cost item are often uploaded to various parts of eMS.

RECOMMENDATION

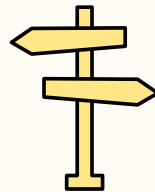


Beneficiaries are advised to consult the eMS guide especially issued for the Beneficiaries of the Programme „Reporting in eMS - ROHU beneficiaries_v.5.

Two different documents are submitted with different content and the same file name during the clarification process.

Beneficiaries change the content of a previously submitted document during the clarification process, without indicating the difference, often using the same file name.

RECOMMENDATION



If a document already submitted with the report is modified later, and a new, corrected version is attached to the report, Beneficiaries are kindly asked to indicate this fact in the document. The new, modified document has to be signed and dated. Please use a modified file name for such documents.

Correction of invoices is not according to the national rules.

E-invoices and printed invoices are sometimes corrected by hand-writing.

RECOMMENDATION



Invoices can only be corrected according to the national rules. In Hungary, please consult the following [handbook published by the National Tax Authority](#).

Costs of meetings and conferences: details of submitted documents are often incoherent.

The details of different supporting documents are not checked by the Beneficiary.

RECOMMENDATION



Dates, places, number of participants, travel documents etc. should be checked before submission.

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

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

