

Q&A

Follow-up Italian Final Beneficiaries' Seminars

Q1: Quali sono le procedure di affidamento di un ente pubblico, partner di progetto, ad un altro ente pubblico o di diritto pubblico ma non partner di progetto per svolgere parte delle attività progettuali? E una volta individuato questo soggetto come dovrà avvenire la rendicontazione in maniera analitica o in blocco (fattura/richiesta di rimborso)?

A1:

First of all, **concerning the awarding of a contract** from a Final Beneficiary (public body) to another public body or body governed by public law, art. 116.6 of Reg. (EC, Euratom) 2342/2002, in the matter of scope and award principles of procurement, specifies that *“The terms ‘contractor’, ‘supplier’ and ‘service provider’ refer to any natural or legal person or public entity or consortium of such persons and/or bodies which offers to execute works, supply products and provide services respectively.”*. Consequently, the award of service, works or supply from a public body to another public body must follow the same rules and procedures governing the award of service, supply and works contracts financed from the IPA Adriatic CBC Programme budget (namely, EC Decision C(2007) 2034). Anyway, according to art. 242.1(f) of the same Regulation, **contracting authorities may use the negotiated procedure with a single tender** where, for technical reasons, or for reasons connected with the protection of exclusive rights, the contract can be awarded only to a particular service provider.

Additionally, according to the **Italian law** (art. 19.2 of D.Lgs. 163/2006 and following amendments) it is even admitted the **use the negotiated procedure with a single tender** for *“appalti pubblici di servizi aggiudicati da un'amministrazione aggiudicatrice o da un ente aggiudicatore ad un'altra amministrazione aggiudicatrice o ad un'associazione o consorzio di amministrazioni aggiudicatrici, in base ad un diritto esclusivo di cui esse beneficiano in virtù di disposizioni legislative, regolamentari o amministrative pubblicate, purché tali disposizioni siano compatibili con il trattato.”*

Concerning reporting instead, according to art. 89.4(a) of Reg. (EC) 718/2007, the costs of professional services provided by a public authority other than the final beneficiary (public authority too) in the preparation or implementation of an operation are eligible. The public authority concerned shall **either invoice these costs (a) to the final beneficiary or certify those costs on the basis of documents of equivalent probative value** which permit the identification of real costs paid by that authority for that project (b).

In practice, this means that the costs of professional services provided by a public authority other than the final beneficiary must be **ALWAYS charged on a real-costs basis**.

Additionally, according to the specific contract/agreement between the two institutions, the related costs must be reported by the Final Beneficiary following **one** of the following procedures:

- (a) In case the public authority concerned **invoice these costs**, the related invoice/s must be reported by the Final Beneficiary under the following budget lines foreseen in the Application Form according to the typology of activity invoiced: “External expertise”, “Meetings and Events”, “Promotion”, “Investments”;



- (b) In case the public authority concerned **certify those costs on the basis of documents of equivalent probative value** which permit the identification of real costs paid by that authority for that project, the related costs must be reported by the Final Beneficiary under the different budget lines foreseen in the Application Form according to the typology of expenditure made by the public authority concerned, with the only exception of staff costs directly employed by the public authority concerned, which must be always reported under the “External expertise” budget line. In this case, then, all the expenditures must be supported by accounting documents justifying expenses incurred by the public authority concerned (invoices, or accounting documents having an equivalent probative value, receipts, pays lips) and by documents justifying the actual payments (bank statements, payment proofs...).

Q2: All'interno della voce “staff cost” per un ente pubblico possono essere ricomprese le spese sostenute per il personale assunto per il tramite di agenzie per il lavoro/agenzie interinali? In tal caso l'aggio dell'agenzia, soggetto ad IVA e riportato in fattura essendo una prestazione di servizio andrebbe imputato in “external expertise”? Tale agenzia attraverso quale procedura può essere individuata?

A2:

The practice of hiring temporary manpower from an external provider of personnel is sometimes called “outsourcing”. This means that the employer is dependent though on other providers of services. In essence, this means that some part of the employer’s labour force becomes **externalized**.

Consequently, the work of personnel hired specifically for project activities but through temporary employment agencies (“*lavoro interinale*”) cannot be included and reported under the “Staff cost” budget line, but shall be then reported under the “External expertise” budget line, including the remuneration of the temporary employment agency (VAT included).

Additionally, providing an “external service”, the temporary employment agency must be always selected according to procurement rules and procedures.

Q3: il Lead Beneficiary nel controfirmare l'Activity Report di un Beneficiario può rilevare un'irregolarità? Ad esempio un bene strumentale in ammortamento coerente con il progetto ma erroneamente rendicontato in toto? O sarà compito solo del FLC?

A3:

According to art. 96.1 of Reg. (EC) 718/2007, the Lead Beneficiary, among the others, is responsible to:

- ensure that the expenditure presented by the final beneficiaries participating in the project has been paid **for the purpose of implementing the project and corresponds to the activities agreed between the final beneficiaries participating in the project**;
- verify that the expenditure presented by the final beneficiaries participating in the project has been validated by the controllers referred to in Article 108.

Thus the LB is not responsible to verify whether expenditure of the other Final Beneficiaries has been declared according to the applicable European or national rules or not, but **that they are coherent with the approved project and that they have been validated by the competent FLCO**.



In fact, the same art. 96.4 rules that “each final beneficiary participating in the operation is responsible for irregularities in the expenditure which it has declared.”

Anyway, in respect of the sound financial management and of the good implementation of the project, in case the Lead Beneficiary identifies any irregularity in the financial report of any Final Beneficiary it is entitled, due to its role, to inform and alert the concerned Final Beneficiary, but it is up to this Final Beneficiary to verify the respect of all the applicable rules. In this respect, the LB shall not deny the confirmation of the activity report.

NB: il lead non “vede” i documenti di supporto presentati dai beneficiari, per cui non è a conoscenza di situazioni particolari che consentano di dire se una spesa è stata rendicontata correttamente o meno (ad. Es. “vincolo destinazione d’uso” oppure ammortamento anticipato), ma LB può solo attestare che tale spesa è o meno coerente con le attività progettuali. E’ ovvio che resta sempre in capo al Beneficiario Finale assicurarsi di aver rispettato le regole e al FLCO di certificare solo e soltanto le spese eleggibili.

Q4: I costi di personale relativi alla fase di preparazione potranno essere rendicontati come ordine di servizio “successivo” che attesti i nominativi del personale dedicato e per quante ore hanno lavorato alla presentazione della proposta progettuale?

A4:

In order to be eligible, preparation costs must respect all the following rules:

- have been foreseen in the approved Application Form, thus only partners having stated preparation costs in WPO of the approved Application Form can claim this type of costs;
- these costs must relate exclusively to **preparation activities** (such as the finalization of the application documents, the organization of joint meetings, the development of preparatory studies, analysis and researches for activities preliminary to the project) carried out between the starting date of eligibility defined for each participating Country (for Italy 1st January 2007) and the date on which the Application Form has been submitted;
- the related payment must be foreseen in the first spending forecast period and reported in the first Progress Report; in practice this means that they could be paid also after the submission of the Application Form, on the understanding that the related expenditure must be reported within the first Progress Report, otherwise they will not be reimbursed by the Programme;
- the eligible preparation costs respect the ceilings established by the reference Call for Proposal (2% in the 1st Calls for Ordinary project proposals);
- in case Beneficiaries fall into the de minimis regime, the preparation costs are not eligible.

This being said, if the staff (already employed) involved in preparation activities, has been “formally” charged (with a “ordine di servizio”) following the date of closure of the call, but it has been actually involved in those preparation activities, if the above mentioned conditions are all respected, **the related cost is eligible too.**



Q5: L'IRAP è un costo eleggibile per il lavoro dello staff?

A5:

As a general rule, on the basis of art. 34.3(a) of Reg. (EC) 718/2007 "taxes" are not eligible. Anyway, according to the new approach on co-financing published by the European Commission on the EuropeAid website ("New co-financing approach in grants" - update 30.3.2011), "Taxes" include **indirect taxes** such as value added taxes, customs and import duties, other fiscal charges and duties in beneficiary countries. Taxes in this context **do not include direct taxes, such as income tax of staff working on the action. Such tax form part of the gross salary, which is an eligible cost** under Reg. (EC) 718/2007 and under the IPA Adriatic CBC Programme too.

This being said, as far as concerns IRAP ("*Imposta Regionale sulle Attività Produttive*"), this could be **an eligible expenditure in the limit in which it IS NOT a tax for which the beneficiary is liable in its capacity as a business entity**, since in this case these taxes are not incurred specifically for the implementation of the project. This principle has been clearly explained by the Italian Minister for Economic Development – Department for Development Policies in its communication Prot. N. 0015151-U of 14/10/2009.

Namely, **IRAP is eligible only if all the following conditions are respected:**

1. IRAP is calculated through the so called "*metodo retributivo*" according to art. 10 D.Lgs 15/12/1997 n. 446 and following amendments;
2. The co-financed project entails additional costs for staff, clearly identified, for which the related IRAP's increase is easily identifiable.

Q6: il CUP va richiesto solo dal Lead Beneficiary che poi fornisce ai FB dei codici derivati oppure ogni FB deve dotarsi di un autonomo CUP per la parte di budget di cui è titolare?

A6:

L'articolo 3 della legge 136/2010 (entrata in vigore il 7 settembre 2010), così come modificato dalla legge 217/2010, introduce una disciplina volta ad assicurare la tracciabilità dei flussi finanziari legati a contratti pubblici di lavori, servizi e forniture di qualunque importo e quale che sia la procedura di affidamento eseguita. Ai sensi di tale norma, sugli strumenti di pagamento è obbligatorio riportare il **CUP**, ossia il **Codice Unico di Progetto**, un'etichetta stabile che identifica e accompagna un progetto d'investimento pubblico, sin dalla sua nascita, in tutte le fasi della sua vita.

Ai sensi dell'articolo 11 della legge 3/2003 il CUP deve essere richiesto per tutte le tipologie d'investimento ammesse al cofinanziamento con fondi europei. Nella cooperazione territoriale ogni progetto ammesso a cofinanziamento si compone di tante parti quanti sono i partner di progetto, **dunque ciascun partner italiano che riceve il finanziamento pubblico attua un investimento pubblico ed è conseguentemente tenuto ad acquisire il CUP per la parte di progetto di propria competenza.**

Il CUP va acquisito dalla ogni struttura partner di un progetto entro il momento dell'approvazione dei provvedimenti amministrativi di concessione o di decisione del finanziamento e deve essere riportato su tutti i documenti amministrativi e contabili, cartacei ed informatici, relativi al progetto d'investimento, nonché inserito nelle banche dati dei vari sistemi informativi comunque interessati a progetti d'investimento pubblico.

Come indicato dal CIPE (DELIBERAZIONE 5 maggio 2011, pubblicato sulla Gazzetta Ufficiale n. 234 del 7 Ottobre 2011), il codice CUP deve essere richiesto da tutti i Beneficiari pubblici italiani singolarmente, nel senso che non deve essere il Lead a richiederlo per tutti, mentre per i Beneficiari privati tale codice sarà



attivato direttamente dall'Autorità di Gestione che provvederà anche a comunicarlo loro. I Lead Beneficiari italiani, dovendo provvedere anche al trasferimento della quota IPA ai propri beneficiari, dovrebbero procedere ad attivare un codice CUP per un importo pari, almeno, alla propria quota di budget più la quota di cofinanziamento IPA che sarà versata ai propri partner (enti pubblici italiani esclusi).

Una volta attivato il proprio CUP, ciascun beneficiario è tenuto a darne informazione all'AdG tramite email a info@adriaticpacbc.org o al numero di fax 0862 22520. Senza tale codice l'AdG non può procedere all'effettuazione dei pagamenti (prefinanziamento e rimborsi).

Q7: Le norme contrattuali dei dipendenti degli enti locali, ed in particolare il CCNL dell'1.4.1999 (comma 5 art. 15) e il CCNL del 22.01.2004 (comma 3 art. 31) prevedono la possibilità, per l'ente, di finanziare progetti di miglioramento finalizzati a remunerare le performance dei dipendenti ai quali viene assegnata la realizzazione di specifici progetti ritenuti strategici. Ciò posto si chiede se possono essere riconosciute eleggibili, e quindi rendicontate e rimborsate, le spese sostenute dall'ente per il pagamento al personale dipendente, appositamente individuato e incaricato della realizzazione dei progetti, di compensi incentivanti connessi alla performance professionali. La previsione di risorse che retribuiscono il miglioramento delle performance dei dipendenti, si rende indispensabile per compensare il maggiore impegno lavorativo che sarà richiesto ai dipendenti assegnati alla realizzazione dei progetti.

A7: Expenditure for personnel working on a project, who are already employed at Partner's organisation is eligible provided that the following is evident: the role and tasks as well as the extent of work on the project, the period and the amount of remuneration to be charged on project budget.

The costs for the employees must be calculated on the basis of the actual salary rate (the employee's gross salary plus all legal provisions (insurances, health and social security charges etc.) unless paid by another source) stated in the regular employment contracts used in the respective Beneficiary institution, meaning that **no unjustified ad-hoc salary increases for project purposes are possible**. Performance bonuses or other additional payments to employees (fringe benefit, bonus payments, subsistence allowance...) are only eligible if related to the project and foreseen in the signed contract, national or internal regulations (**ad-hoc regulations applicable only to the project are not allowed**), unless not eligible according to national rules.

Q8: Where can the costs for Italian co.co.co/co.co.pro. be reported under "staff cost" or "external expertise" budget line?

A8:

Independently from the typology of the contract, if a person is assigned to the project (totally or part time) but it is already engaged not specifically for project purposes, the costs will be reported under staff costs category. This means that also consultants (i.e. natural (physical) person) with a previous contract can be classified (and thus reported) under this budget line if they are involved (fully or partly) in the project activities.

Whereas External expertise budget line includes costs paid out for professional services of an external expert, consultant or other supplier, independently from the type of contract and exclusively engaged for project purposes (thus the full contract amount must be reported in the project) to carry out certain tasks



of the project (which cannot be referred to other budget categories (meeting and events, promotion costs), which the Beneficiary's organization cannot perform with already engaged human resources.

The travel and accommodation costs incurred by that person must be reported under external expertise budget line as well.

Q9: come devono essere rendicontati i costi di un soggetto in-house? L'IVA emessa dal soggetto in-house è ammissibile?

A9:

First of all, the costs incurred by an in-house organization working in the project are eligible provided that the in-house organization:

- is controlled by the contracting authority exercising on it a control analogous to the one exercised over its own departments ("structural subordination"); and
- at the same time, it carries out the essential part of its statutory activities for the controlling authority ("economical dependency"); and
- it is owned by the contracting authority and its capital IS NOT intended to be opened to private parties in the course of the performance of the respective public contracts, even if the private partner would have a minority share otherwise the analogous control doesn't actually exist.

Costs of the in-house company must always be charged on a real-costs basis, thus without any profit margin, and be in compliance with all the eligibility rules for expenses because it acts on behalf of the project Beneficiary. In addition, they should be charged under the budget line related to the specific expenditure (staff costs, rather than external expertise or meeting and events and so on). However, in the in-house provider issues an invoice, including VAT (which is eligible, provided that all the other conditions for the admissibility of VAT have been respected), the costs of staff directly employed by the in-house provider must be reported under the "External expertise" budget line (instead of "Staff").

Q10: I "contratti di service" (ad. Es. affitto di un ufficio attrezzato già con stampanti, pc.) sono costi ammissibili e dove devono essere rendicontati?

A10:

This typology of contract is eligible. In this case the costs invoiced for the office furniture and equipments are charged under Equipment budget line, whereas the costs for electricity, heating, water, cleaning, office rent are charged under Overheads budget line.

Q11: Is it possible to reallocate costs planned for WPO between different budget line (under the same WPO)?

A11:

Provided that costs reported under WPO relate to preparation activities and are incurred in compliance with all the eligibility rules for expenses, the allocation initially proposed between budget lines under WPO can be modified, as any other project change, taking into consideration that, in any case, **overheads, promotion, investments, equipments and financial charges** costs are not admissible under this WP.



Q12: I bonifici online sono validi come documenti giustificativi di pagamento?

A12:

Yes, they are valid probative documents, proof of payments.

Q13: Il costo orario del personale dipendente non può includere il TFR e la quattordicesima e tredicesima possono essere rendicontate solo nei mesi in cui sono effettivamente liquidate. Potrebbe confermarci che queste informazioni sono esatte? Solitamente, il calcolo del costo orario tiene in considerazione tutti i costi fissi del dipendente, quindi include anche il TFR, tredicesima e quattordicesima (il totale annuo viene calcolato e poi diviso per le ore lavorative annuali previste dal contratto).

A13:

Tra le regole generali di ammissibilità delle spese è previsto che le stesse siano state effettivamente sostenute, e quindi pagate dal Beneficiario. In caso contrario, tali spese non possono essere considerate ammissibili e quindi rimborsate dal Programma. Il Beneficiario deve pertanto fornire prova dell'avvenuto pagamento; in sostanza deve dimostrare di aver perso l'effettiva disponibilità di tali risorse finanziarie.

Ciò comporta che il TFR è ammissibile solo ed esclusivamente quando e se sia stato effettivamente liquidato (esborso monetario) al dipendente (al momento della cessazione del rapporto di lavoro) o ad un qualsiasi fondo pensionistico esterno all'azienda (ad esempio al Fondo INPS o al fondo pensione indicato dal dipendente), entro la data di chiusura del progetto e in proporzione alle ore/giornate dedicate al progetto.

13ma e 14ma, nonché altre forme di retribuzioni e premialità previste dal CCNL, potranno essere rendicontate solo ed esclusivamente quando siano state definitivamente sostenute da parte del Beneficiario, in proporzione alle ore/giornate effettivamente lavorate da quel dipendente sul progetto in tutto l'arco temporale di riferimento della retribuzione differita, non solo quindi per il mese in cui sia stata effettivamente erogata al dipendente.

Q14: Are the expenditure eligible before the signature of the Subsidy Contract?

A14

The implementation costs are eligible from the starting date of the project indicated in the Application form as approved by the JMC and its following modifications (if any), irrespective of the date of the signature of the Subsidy Contract.

For project approved under the 2nd Calls for ordinary project proposals the starting date is the one indicated in the project activated in the MIS (Management and Information System), according to the MA requirement.

Q15: In which form should the Activity Report be signed by the Lead Beneficiary? And in which form should it be sent to the Italian FLC office?

A15



The legal representative/authorized person of the Lead Beneficiary must sign the Activity Reports of each Final Beneficiary and send them back by email (scanned file) or by fax. Both of those procedures are correct.

The Italian final Beneficiary has to send the printed scanned copy or the faxed one to the FLC office. It is advised that the Lead Beneficiary sends the Activity Reports signed in original (for examples at the rate of twice in a years or during the project meetings) since Final Beneficiaries must keep these Activity Reports signed in original by its premises for control purposes.

Q16: Where shall the final Beneficiary declare its VAT status?

A16

The Beneficiary has to declare its VAT status, namely if it is entitled or not for VAT refund. This declaration has to be made in the Activity Report.

In the Activity Report (an excel file downloadable from the Reporting Pack) there is a section "Declaration" where the Final Beneficiary must declare if:

- The Final Beneficiary is not entitled for VAT refund. Value added taxes are not recoverable by any means. (Total gross costs were reported in the Financial Report).
- The Final Beneficiary is entitled for VAT refund. Value added taxes are in general recoverable by the Final Beneficiary but they cannot be reclaimed for the given project part. (Total gross costs were reported in the Financial Report).
- The Final Beneficiary is entitled for VAT refund. Value added taxes are recoverable by the Final Beneficiary and will be reclaimed for the given project part. (Total net costs were reported in the Financial Report).

Q17: What do spending forecast tables mean? Do they establish the dates by which Progress Reports must be sent to the First Level Control Office?

A17

First of all, it is important to clarify that when checking the reported expenditure, FLCO will consider eligible expenditure falling within the entire project duration (and not within a specific spending forecast period) provided that reported expenditure are consistent with project objectives, activities as defined in the approved AF and with the Programme eligibility rules.

The spending forecast table of the project (table 5.4 for all the project, and tables 5.6 for each final Beneficiary) is the spending flow defined by the project itself: the project defined its own trend of expenditures when the Application Form was submitted. **The Programme bodies will monitor the project progress comparing the real spending progress with what stated in this table 5.4, in order to check if and how much the project is following the originally foreseen spending flow and how far it moves away during implementation from what was planned initially.** This is the reason why it is not possible to change the project spending forecast table otherwise there will be no way of making comparisons.

As general rule, in case a project deviates from the spending forecast defined in the AF, the MA is entitled to decommit the project by reducing the original project budget based on the decision of the Monitoring Committee.

Let's have as example:



The IPA Adriatic CBC Programme is co-funded by European Union, Instrument for Pre-Accession Assistance (IPA)

5.4 TOTAL SPENDING FORECAST PER WP AND PER PERIOD

	WP0 (€)	WP1 (€)	WP2 (€)	WP3 (€)	WP4 (€)	WP5 (€)	WP6 (€)	TOTAL (€)
01/07/2012 31/10/2012	35.000	0,00	0,00	0,00	0,00	0,00	0,00	35.000,
01/11/2012 31/01/2013	0,00	103.896	65.937	300.833	0,00	0,00	0,00	470.667
01/02/2013 30/04/2014	0,00	91.896	113.937	300.833	21.800	0,00	0,00	528.467

This project at the end of October 2012 should have reached the level of expenditure equal to 35.000 €. At the end of January 2013 it should have reached the level of expenditure equal to 470.667 € plus the ones not spent and/or not reported in the previous period (if any). At the end of April it should reach a level of expenditure equal to 528.467 € plus the ones not spent and/or not reported in the previous periods (if any). And so on.

The level of expenditure planned at project level can be reached if all FBs implement the project according to their foreseen timetable, or thanks to some FBs which are more virtuous than others which are in delay in one period but will catch up with the planned timeframe later on. Moreover the level of expenditure planned in a specific period can be reached for examples spending more in one WP than in another, for example, according to table above, the level of expenditure to be reached by January 2013 might be achieved spending more in WP2 than in WP3, but always – of course – respecting the total budget per WPs and per budget line. The important is to reach the amount indicated in column “TOTAL” in a specific reporting period, not the total indicated in the column WP: that is for period ending 31/01/2013 that the level of expenditure planned (470.667 €) can be reached spending 103.896 + 65.937+300.833, or 105.896+62.937+300.833 and so on.

To report more expenditure in a trimester both in terms of total (for instance more than 470.667) and in terms of total for WP (for instance more than 65.937 € in WP2) would not be a problem but it would be a positive aspect always respecting the total budget per WPs and per budget line because it means that the project is doing activities not in delay, even ahead of time.

In conclusion, the dates in the table of spending forecast (e.g. 01/11/2012 - 31/01/2013) indicate the dates by which that level of expenditure (e.g. 470.667 €) MUST be reached, level of expenditure that can be achieved reporting expenditure by only one or by more than one Progress Report sent to the FLC office within that period.

Q18: How will the National co-financing amount be reimbursed to an Italian Final Beneficiary?

A18

The National co-financing will be reimbursed to an Italian Final Beneficiary directly from the Managing Authority, Regione Abruzzo whereas the IPA contribution will be reimbursed through the Lead Beneficiary.



Italian FB do not need to make any specific request for the reimbursement of the national co-financing: any time the Lead beneficiary issues an Application for Reimbursement (AR) which includes any DVE related to an Italian Final Beneficiary, that AR is sufficient to activate also the payment of the national co-financing.

Q19: Should the documents attached to the Progress Report be sent also to the Lead Beneficiary?

A19

No, the documents (proof of expenditure and proof of payment) attached to the Progress Report proving the eligibility of the reported expenditure must be sent only to the competent first level control office. Italian Beneficiaries are required to submit certified copies ("*copia conforme all'originale*"), keeping the related originals by their premises for on the spot checks.

Q20: Does the private Final Beneficiary follow the public procurement rule?

A20

In the framework of the IPA Adriatic CBC Programme, rules on public procurement are mandatory and have to be respected also by private bodies.

Q21: How to report the cost related to the payment of "F24"?

A21

"F24" can be considered both proof of expenditure and proof of payment. If F24 refers to more persons working on the project, it can be reported in the MIS once, the important is to clarify to which persons and to which month/s it is related.

Q22: Is it possible to report the cost for person working on the project that is already been paid by any other community fund (as ERDF or ESF)?

A22

No it is not possible, since costs already reimbursed by other EU funds cannot be asked for reimbursement o another EU Programme. For this reason, staff working in the project, already involved in other EU projects (independently from the Programme) must provide timesheets covering total working hours to exclude the risk of double-funding.

Q23: Shall projects, approved under the 2nd Calls for ordinary project proposals, submit their first Project Progress Report by the end of October 2012?

A23

The Project Progress Report (PPR) represents the state of the implementation of the whole project. It is compiled by the Lead Beneficiary **on a six-monthly basis** and contains a summary of the activities and costs of all Final Beneficiaries of the project related to these six months. Therefore, the first Project Progress Report must be submitted by the Lead Beneficiary by 30th April 2013.





The PPR should not be confused with the Progress Report. All Final Beneficiaries of projects approved under the 2nd Calls for proposals which have foreseen preparatory costs (WPO) are obliged to submit a Progress Report at least by 15th November 2012, which includes at least those costs.

Joint Technical Secretariat

email: info@adriaticipacbc.org

phone: +39 0862 411383

fax +39 0862 22520



The IPA Adriatic CBC Programme is co-funded by European Union, Instrument for Pre-Accession Assistance (IPA)