

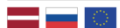


# Reporting seminar for beneficiaries

01 October 2019 Riga, Latvia  
03 October 2019 Pskov, Russia



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CROSS-BORDER  
COOPERATION PROGRAMME

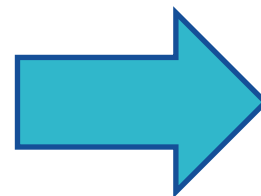


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# Thank you for being responsive!



## What?



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# Thank you for being responsive!



Kick-off seminar for beneficiaries on  
project implementation  
Petrovsky Hotel, Conference Hall, ground floor  
Petrov, Kuznetsovskaya str., 2  
20 August 2019

## SEMINAR FEEDBACK FORM

Latvia-Russia CBC ~~Cooperation~~ is making a continuous effort to improve our services. We appreciate your direct and detailed feedback to help us become better next time. Please take some time to let us know what you think.

### 1. YOUR EXPERIENCE PRIOR TO THE EVENT

1.1 The objectives of the event were clear and concise

☐ strongly agree ☐ agree ☐ neutral ☐ disagree ☐ strongly disagree

1.2 The practical information provided was clear and useful

☐ strongly agree ☐ agree ☐ neutral ☐ disagree ☐ strongly disagree

If you answered "disagree" or "strongly disagree" to any of the above please explain why

### 2. YOUR EXPERIENCE DURING THE EVENT

2.1 The event met my objectives of attending

☐ strongly agree ☐ agree ☐ neutral ☐ disagree ☐ strongly disagree

2.2 The content was organized and easy to follow

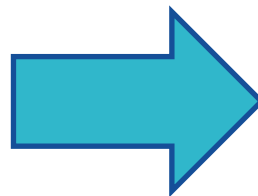
☐ strongly agree ☐ agree ☐ neutral ☐ disagree ☐ strongly disagree

2.3 The event delivery method suited the objectives

☐ strongly agree ☐ agree ☐ neutral ☐ disagree ☐ strongly disagree

2.4 The allocated time was sufficient

☐ strongly agree ☐ agree ☐ neutral ☐ disagree ☐ strongly disagree



# How?



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# Program for today

**9:30 – 10:00**

**Registration and welcome coffee**

**10:00 – 10:15**

*Intro & Outline of event*

**10:15 – 11:45**

**Reporting part I**

*Procedure and responsibility of each beneficiary*

*Individual reporting form*

- *Project expenditures reporting, examples*
- *Project activity reporting, examples*
- *Minor project changes in report, examples*
- *Outputs and results reporting, examples*
- *List of supporting documents*
- *Proportional reporting of infrastructure costs*

**11:45 – 12:00**

**Cooperation with Public officers**

**12:00 – 13:00**

**Lunch**



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# Program for today

**13:00 – 15:00**

## **Reporting part II**

*Reporting revenues*

*Consolidated reporting form*

*Supporting documents to consolidated report*

*Payments from the MA*

**15:00 – 15:30**

## **Questions & Answers**

**15:30 – 17:00**

## **Individual consultations and coffee**



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# Procedure and Responsibilities of Beneficiaries

Latvia – Russia cross border  
cooperation Programme 2014-2020

Reporting Seminar for Beneficiaries  
1 October 2019 Riga, Latvia / 3 October Pskov 2019, Russia



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**Jeļena Pastušкова**

Managing Authority

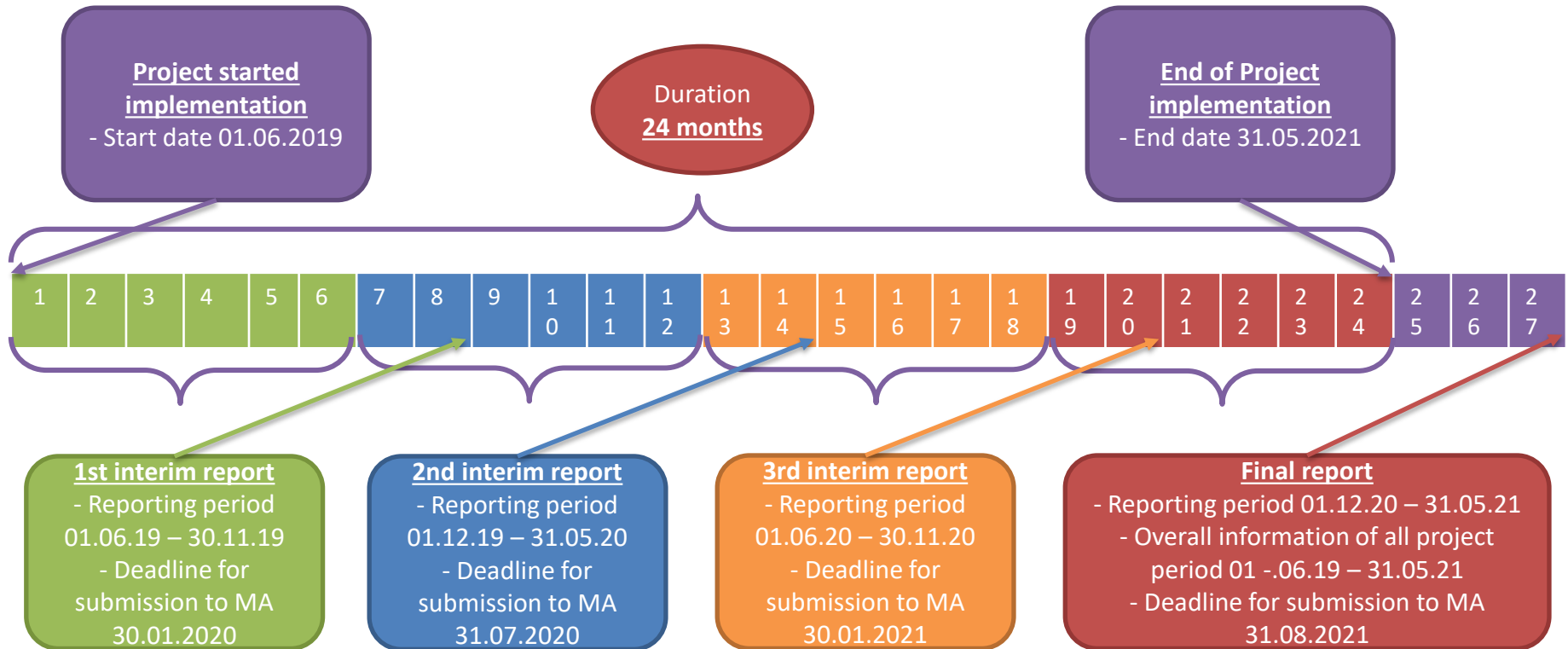
# General information on Project Report



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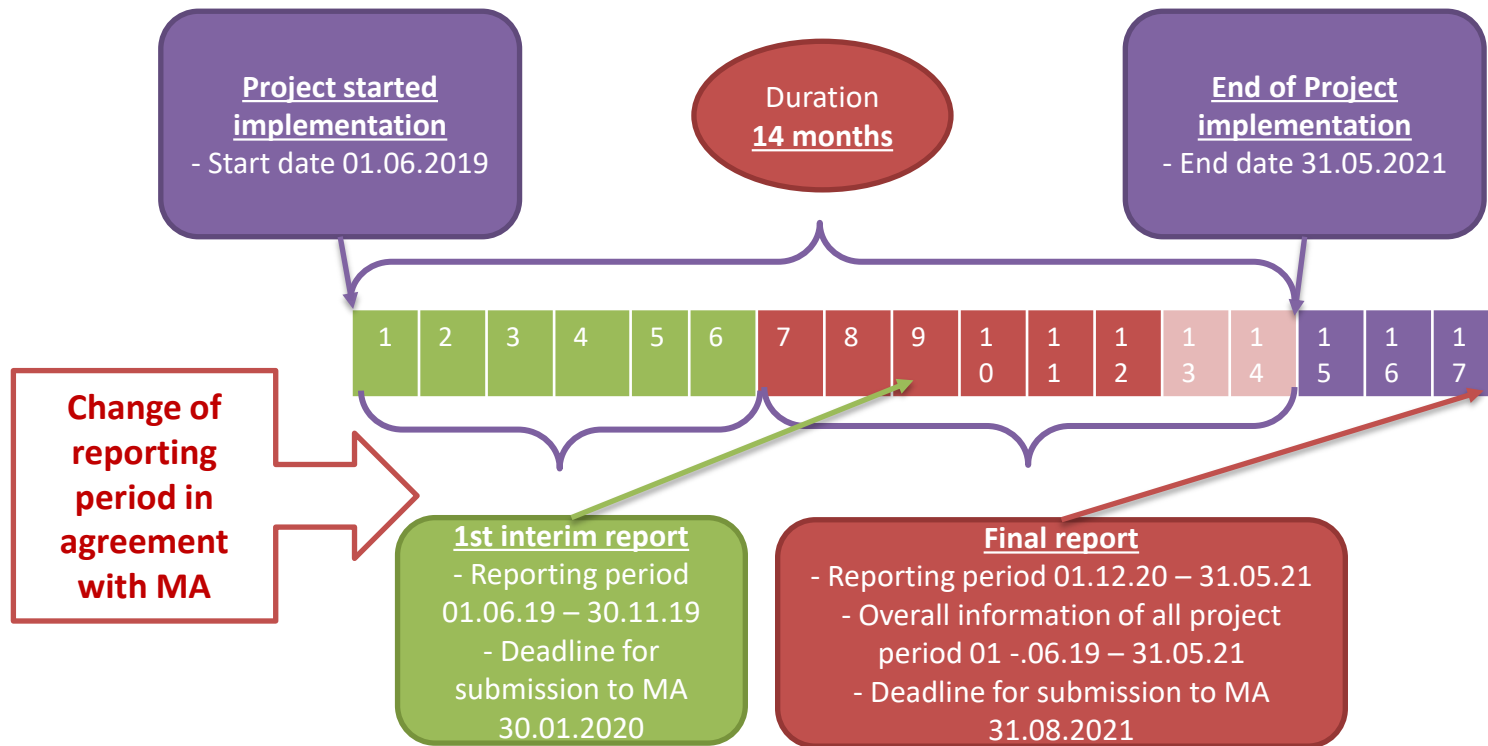


# Reporting periods (1)





# Reporting periods (2)



# Individual reports of the beneficiaries



- Expenditure verification – separately for each beneficiary
- 100% of project expenditure must be verified
- The deadlines shall be respected

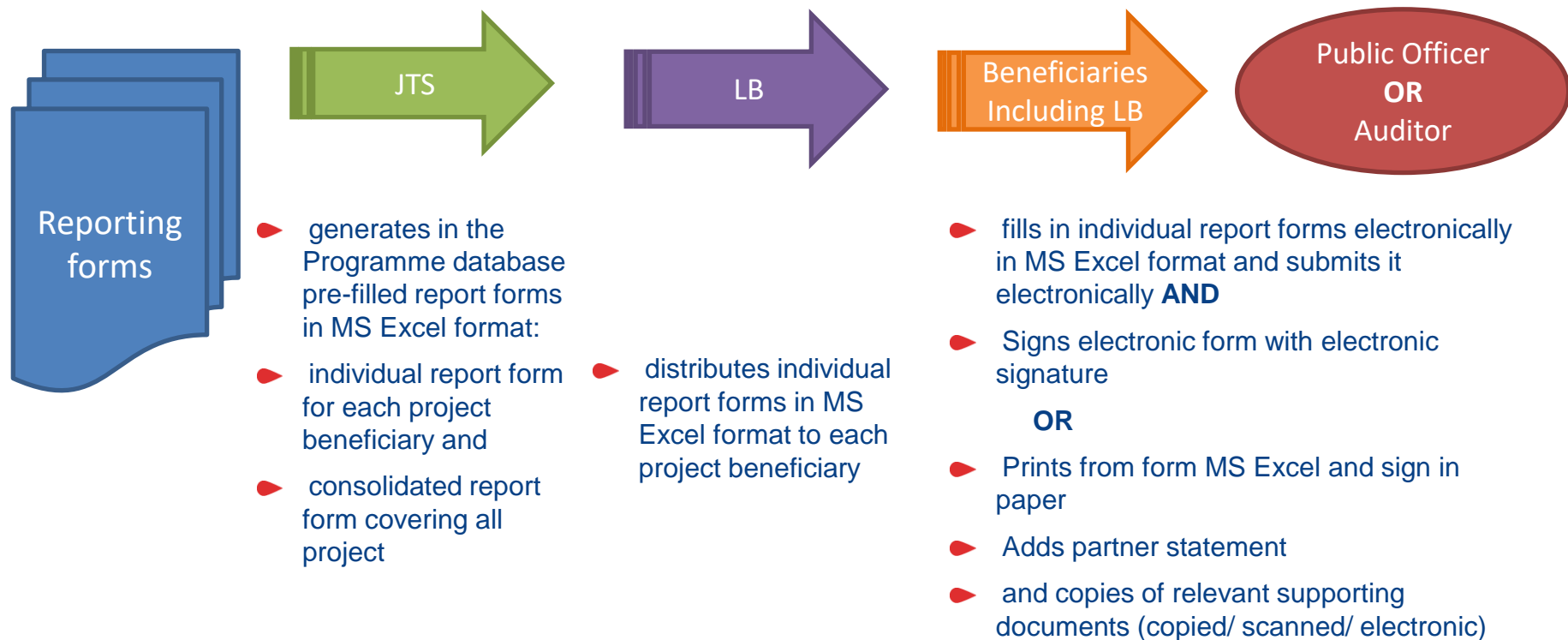


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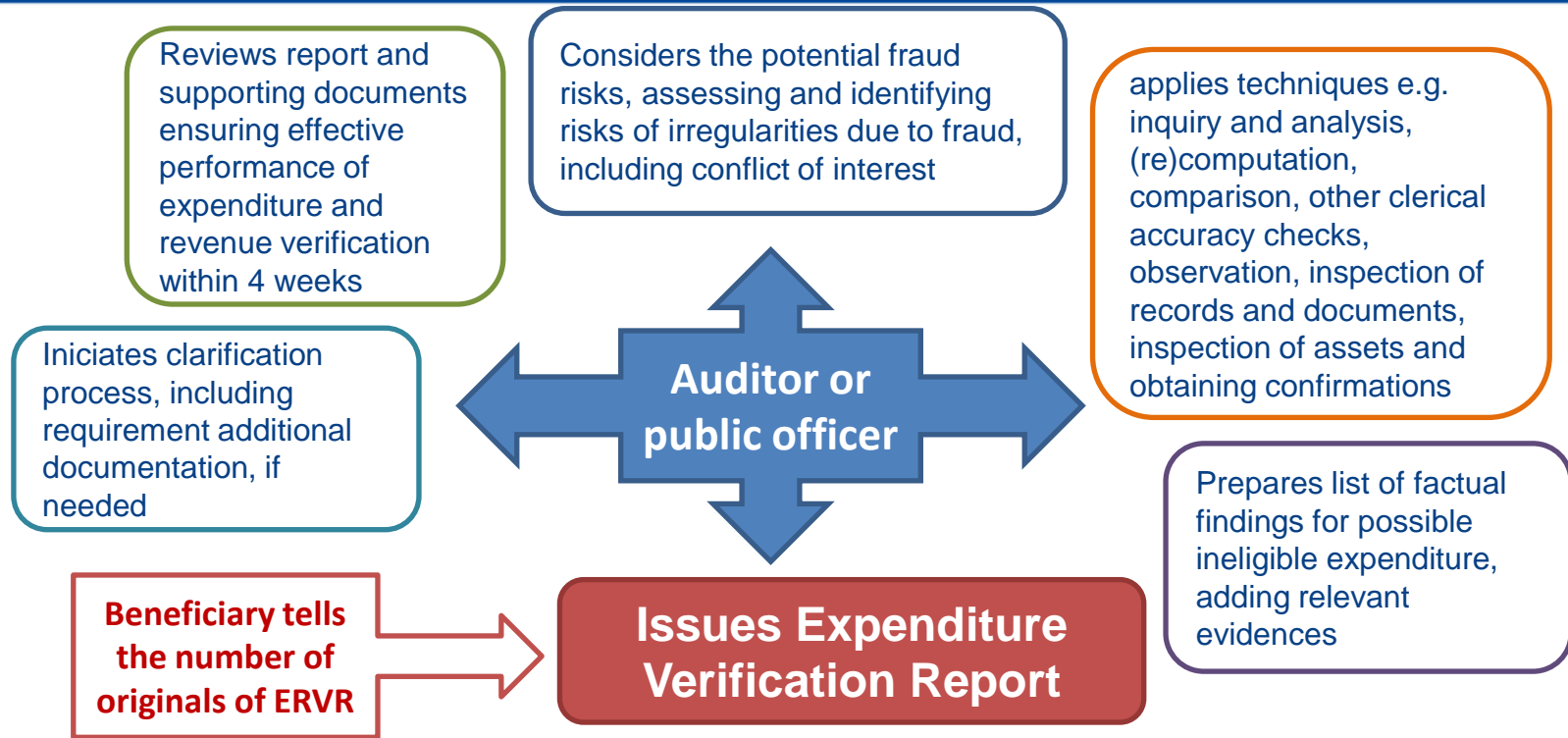


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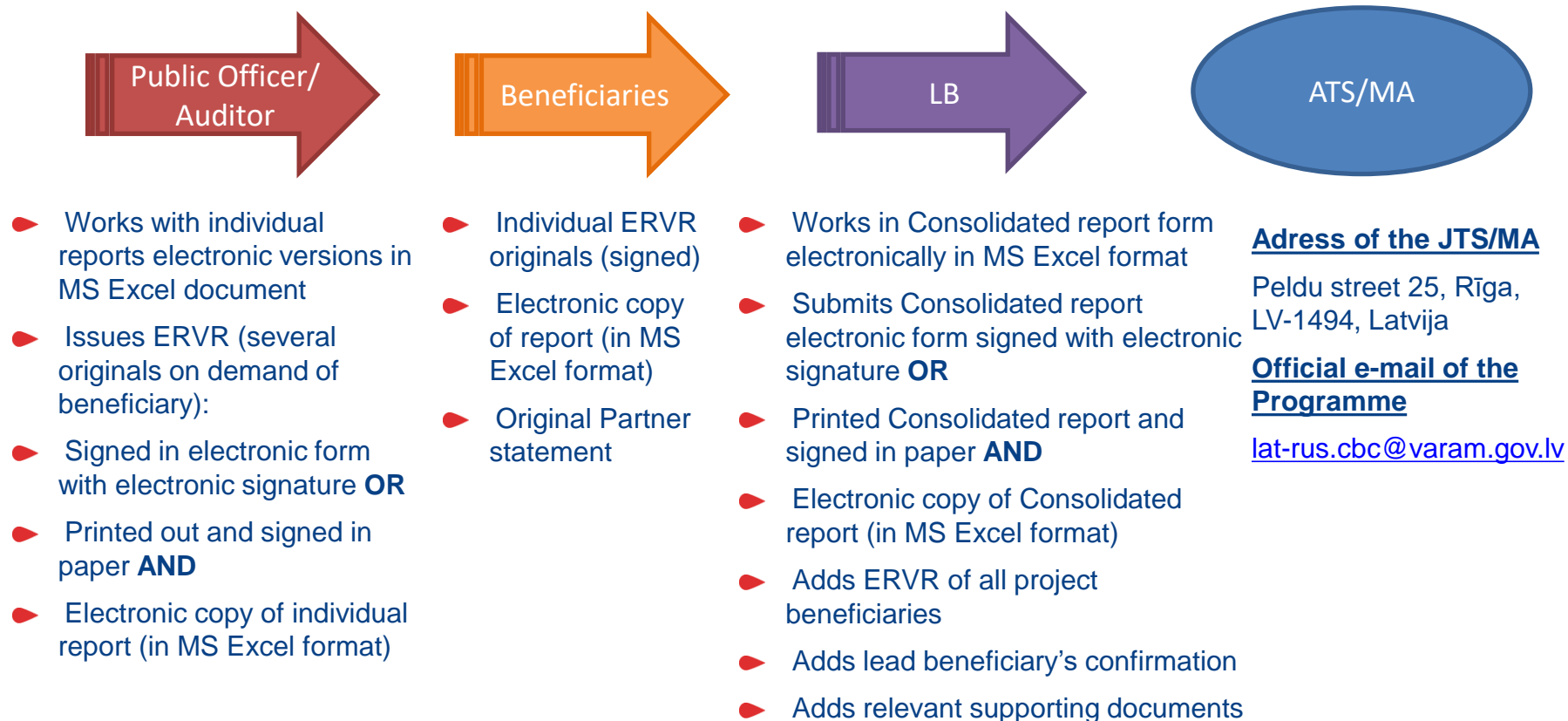
# Distribution and filling reporting form



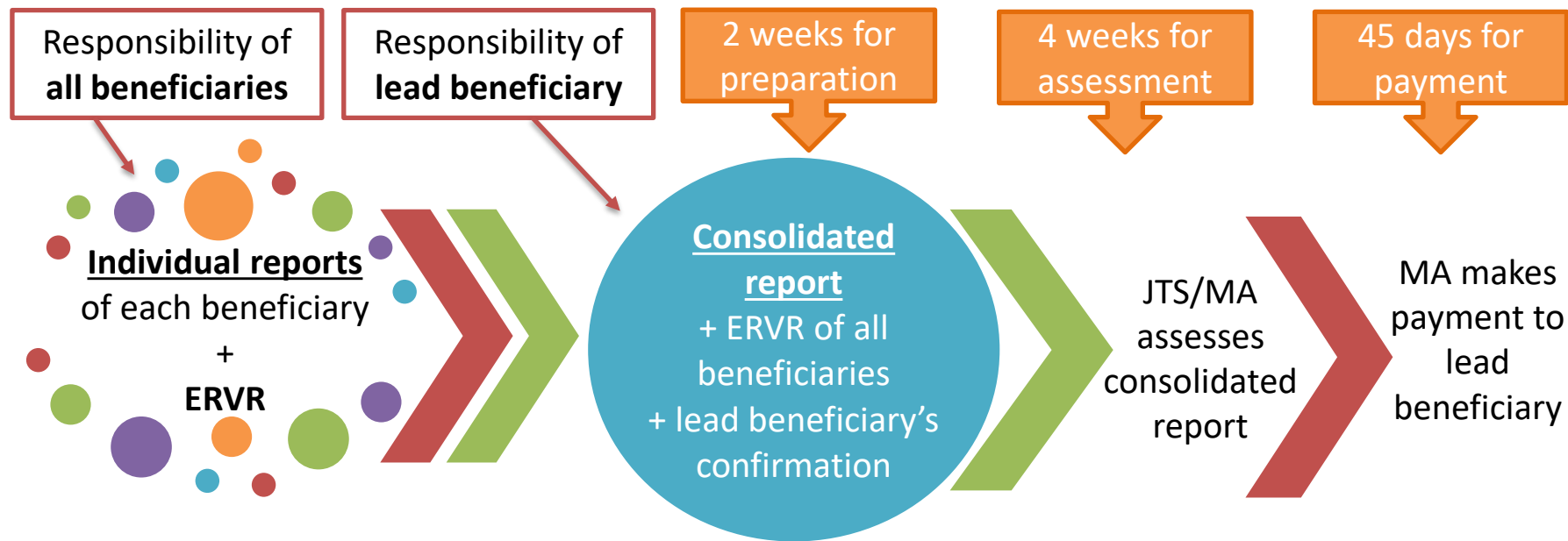
# Expenditure and Revenue Verification



# Preparation of Consolidated report



# Responsibilities in reporting process



- In cases additional documents/ clarifications are requested the approval of report by the MA is suspended until an answer to the request is received



Thank You!  
Paldies!  
Спасибо!



# Calculation of proportion of expenditure co-financed by the Programme for the budget heading «Infrastructure and Works»

Latvia – Russia cross border  
cooperation Programme 2014-2020

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**Natalja Meņailova**

Ministry of Environmental Protection and  
Regional Development of the Republic of Latvia  
Senior expert, Development Instruments Department



## Example No 1

Project budget includes *100% of planned costs for the whole infrastructure object or for clearly separated works that are part of the infrastructure works*

**Within the project it is planned to renovate a museum covering all costs from the project budget or changing of all windows of the museum will be financed by the project**

**Case 1: There are no changes during the project implementation**

*Total costs of the object stated in contract – 100 000 EUR*

*Costs planned in project's budget – 100 000 EUR*

- full amounts of received invoices have to indicated as declared amount in the list of expenditures
- total eligible cost of infrastructure works – 100 000 EUR

### Reporting

Invoice No	Payment currency EUR/RUB	Total amount in payment currency	Declared amount in payment currency
123-1	EUR	50 000	50 000

## Example No 1

Project budget includes **100% of planned costs for the whole infrastructure object or for clearly separated works that are part of the infrastructure works**

**Within the project it is planned to renovate a museum covering all costs from the project budget or changing of all windows of the museum will be financed by the project**

### Case 2: There are changes in the project during the project implementation

*Initial contract for the object – 100 000 EUR*

*Amount of contract increased with amendments - 115 000 EUR*

*Costs planned in project's budget – 100 000 EUR*

**If there are sufficient savings from other budget headings to cover the difference:**

- request for project changes might have to be submitted further to provisions of section 4 of Practical Guidelines for Project Implementation
- full amounts of received invoices have to be included in the report
- eligible cost of the project – 115 000 EUR.

**If there are no savings from other budget headings to cover the difference, a proportion of eligible costs has to be calculated:**

**A=B/C, where:**

***A – proportion of eligible costs of the project***

***B – costs of infrastructure and works planned in the project budget***

***C – amount of increased costs indicated in the contract***

- proportion of eligible costs of presented case: 100 000 EUR/115 000 EUR = 86,96 %;
- **for each invoice** proportion 86,96% has to be used to declare eligible amount.

## Example No 1

Project budget includes *100% of planned costs for the whole infrastructure object or for clearly separated works that are part of the infrastructure works*

**Within the project it is planned to renovate a museum covering all costs from the project budget or changing of all windows of the museum will be financed by the project**

### Case 2: There are changes in the project during the project implementation

Total costs of the object initially stated in contract - 100 000 EUR

Costs planned in project's budget – 100 000 EUR

Updated amount of contract increased with amendments - 115 000 EUR

Calculated proportion – 86,96 %

### Reporting

Invoice No	Payment currency EUR/RUB	Total amount in payment currency	Declared amount in payment currency
123-1	EUR	55 000	55 000*86,96% = <b>47 828</b>
123-2	EUR	60 000	60 000*86,96% = <b>52 176</b>

**Note! Respect budget of the project:  $47\,828 + 52\,176 = 100\,004$ . Last declared amount has to be reduced by 4 EUR.**

**NB! Do not include in the report amounts from invoices related to other works than indicated in the project budget!!!**

## Example No 2

*It is planned to cover just part of total infrastructure works and this part is not clearly separated*

**Total cost of renovation of a park is 5 000 000 EUR and it is planned to cover 500 000 EUR from the project budget**

- In this case part of each invoice will be declared as eligible expenditure within the project
- Proportion of eligible costs has to be calculated:  $A=B/C$ , where:

*A – proportion of eligible costs of the project*

*B – in the project budget planned costs of infrastructure and works*

*C – planned costs in accordance with the procurement contract.*

- Proportion of eligible costs of presented case: 500 000 EUR/5 000 000 EUR = 10 %
- **For each invoice** proportion 10% has to be used to declare eligible amount
- If there are some changes in the project or in the procurement contract, actions have be taken as presented in Example 1.

## Example No 2

*It is planned to cover just part of total infrastructure works and this part is not clearly separated*

**Total costs of renovation of the park are 5 000 000 EUR and it is planned to cover 500 000 EUR from the project budget and proportion is 10%**

### Correct reporting

Invoice No	Payment currency EUR/RUB	Total amount in payment currency	Declared amount in payment currency
123-1	EUR	1 000 000	1 000 000*10% = <b>100 000</b>
123-2	EUR	2 000 000	2 000 000*10% = <b>200 000</b>

### Incorrect reporting

Invoice No	Payment currency EUR/RUB	Total amount in payment currency	Declared amount in payment currency
123-1	EUR	1 000 000	<b>500 000</b>
123-2	EUR	2 000 000	<b>0</b>

# Important points in all cases

- ▶ Do not forget to submit all necessary documents to the MA/JTS.
- ▶ If there is a change in the proportion during project implementation ask MA/JTS for the best solution. Possible options are:
  - *to include part of amount of the previous invoice in the next report*
  - *to recalculate proportion of the next invoice*

**Each case will be treated and solved individually!**



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Спасибо!



## Revenues and interests of the project

Latvia – Russia cross border  
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Reporting seminar for beneficiaries



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**Natalja Meņailova**

Ministry of Environmental Protection and  
Regional Development of the Republic of Latvia  
Senior expert, Development Instruments Department



# Revenues and interests of the project

- ▶ **Interests** – increasing of available financing (bank percent) as a result of keeping money in the project account:
  - *information from the statement of bank accounts and other relevant accounting documents*
  - *have to be reported in full, if separate account is open for the project*
  - *have to be reported proportionally, if a separate code is established in the common account (and/or respecting conditions of legislative acts, available accounting systems or case by case, etc.)*
- ▶ **Revenues** – any amount (except payment from the Programme and interests) received to the project account:
  - *have to be reported in full, if separate account is open for the project and income relates to the project*
  - *if a separate code is established in common account – will be checked individually case by case.*



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# Revenues and interests of the project

## Points to remember:

- ▶ Grants awarded shall not have the purpose or effect of producing a profit
- ▶ Revenue doesn't mean automatic profit, **BUT** beneficiary shall prove that contribution from a third party or revenue deriving from project implementation is not a profit
- ▶ If revenues and interests previously were not planned, updated financial flow form has to be submitted
- ▶ Received revenues and interests impact on paid amount – it will be deducted from amount of eligible costs or amount of payment will be reduces.



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# Consolidated report

Info seminars for beneficiaries  
(1st October in Riga and 3rd October in Pskov)



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**Lauris Šēls**

Senior expert

Latvia – Russia Programme Division  
Ministry of Environmental Protection and  
Regional Development of the Republic of Latvia

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# Consolidated report form

**2014 - 2020**  
**INTERIM REPORT**

**Number of report**

The Excel protection must not be removed.  
Damaged report form will be declared ineligible.

**Project index**

**Title of the project**

**Short title of the project (acronym)**

**Thematic objective and Priority**

**Total duration of the project:**

**Total project budget, EUR:**

**Reporting period (dd/mm/yyyy):**

**Lead beneficiary will receive separate «Consolidated report» 2 weeks before the end of reporting period**

**Fields filled in by Lead Beneficiary**



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# Descriptive part

## 1.1. Summary of the project activities so far

(Maximum 3000 characters)

Information from Lead beneficiary's report, Section 1.1.  
Information from Beneficiary 2 report, Section 1.1.  
Information from Beneficiary 3 report, Section 1.1.  
Information from Beneficiary 4 report, Section 1.1.

Please, provide a brief overall summary of the project activities and achievements from the start of the project till now.

Provide information on the main activities that have been carried out, measures taken for achievement of output and result indicators and, if relevant, evidence of achievement of output indicator(s).

Describe overall progress in achievement of project's overall and specific objectives. Describe the overall cooperation within the partnership.

Provide information about project's contribution to Programme cross-cutting issues.

To be filled in by lead beneficiary

## 2.1.1. Implementation of planned activities

Activity	Amount of activity			Deviations
	Planned	Previously reported	Currently reported	
Project Steering Group meetings	2		0	According to Time plan the PSG meeting is planned in next quarter
Project Management Group meetings	4		1	Project Management Group meeting took place in Pskov during September 21-22. All partners were presented. Deviations are not occurred and thus project implementation pace is not affected.
Information boards	7		4	P2, P3 and P4 each have obtained only one information board. The supply of missing information boards will be organized in January 2020. P1 has placed necessary information board as planned.
Construction (Gorod 1 in Russia)	1		0	Activity is not yet finished but according to Time plan it was commenced in 1st quarter of project implementation period. Deviations has occurred in procurement of project technical supervisor - the contract had to be signed by 10 July, but due to delays the contract was signed in August 10.

## 1.2. Problems identified and measures taken

Information from Lead beneficiary's report, Section 1.2.  
Information from Beneficiary 2 report, Section 1.2.  
Information from Beneficiary 3 report, Section 1.2.  
Information from Beneficiary 4 report, Section 1.2.



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# IX Expenditures

Information from individual reports of lead beneficiary, beneficiary 2, beneficiary *n..*

4. EXPENDITURES PER BENEFICIARY								
No.	Costs	All beneficiaries TOTAL (in EUR)				Lead beneficiary / Beneficiary 1		
		Planned	Previously reported	Currently reported	Remaining	Planned	Previously reported	Currently reported
1.	Staff costs	51 870,00	0,00	800,00	51 070	11 600,00	0,00	800,00
1.1.	Project manager	30 270,00	0,00	600,00	29 670	10 800,00		600,00
1.2.	Financial manager	14 800,00	0,00	0,00	14 800,00	0,00		0,00
1.3.	Assistant	800,00	0,00	200,00	600,00	800,00		200,00
1.4.	Project manager	6 000,00	0,00	0,00	6 000,00	0,00		0,00
		0,00	0,00	0,00	0,00			0,00
		0,00	0,00	0,00	0,00			0,00
		0,00	0,00	0,00	0,00			0,00

Consolidated report

4. EXPENDITURES PER BENEFICIARY								
No.	Costs	All beneficiaries TOTAL (in EUR)				Lead beneficiary / 1 (in EUR)		
		Planned	Previously reported	Currently reported	Remaining	Planned	Previously reported	Currently reported
1.	Staff costs	51 870,00	0,00	1 000,00	50 870	11 600,00	0,00	800,00
1.1.	Project manager	30 270,00	0,00	600,00	29 670	10 800,00		600,00
1.2.	Financial manager	14 800,00	0,00	0,00	14 800,00	0,00		
1.3.	Assistant	800,00	0,00	400,00	400,00	800,00		200,00
1.4.	Project manager	6 000,00	0,00	0,00	6 000,00	0,00		
		0,00	0,00	0,00	0,00			
		0,00	0,00	0,00	0,00			
		0,00	0,00	0,00	0,00			





Thank You!  
Paldies!  
Спасибо!





# List of supporting documents for consolidated report

Latvia – Russia cross border  
cooperation Programme 2014-2020

Reporting seminar for beneficiaries



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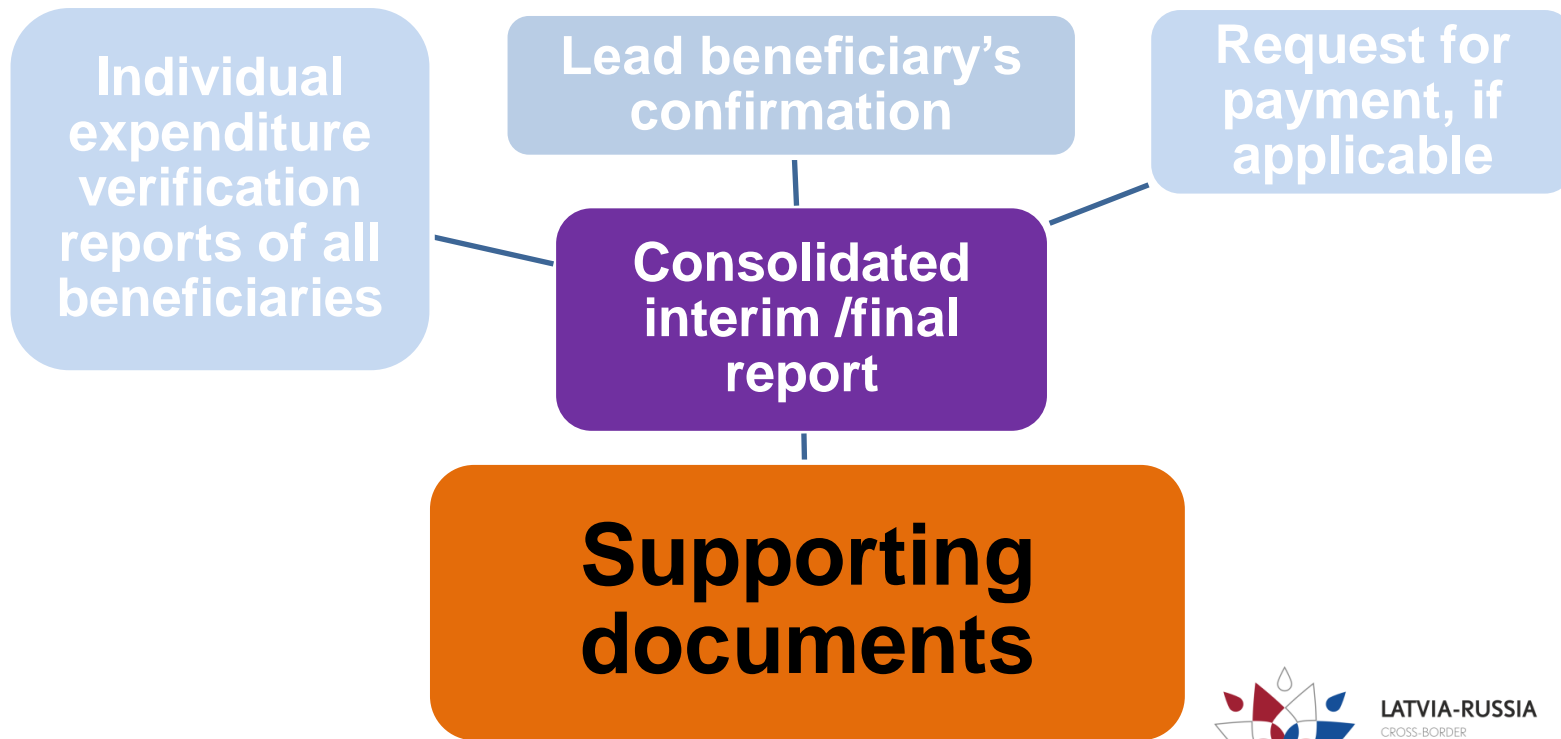
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**Natālija Kulakova**

Ministry of Environmental Protection and  
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Senior expert, Development Instruments Department

# Documents to be submitted with consolidated report



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# Why do we need supporting documents?



**Services have been performed**  
according to application form, in due quality

**Works have been performed**  
according to application form, in due quality



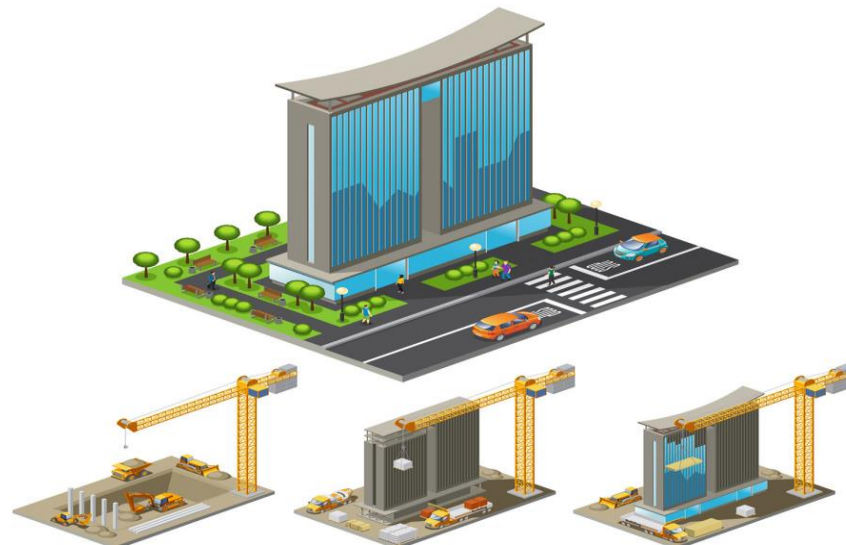
**Supplies have been delivered (installed)**  
according to application form, in due quality

**Managing Authority/  
Joint Technical Secretariat  
shall verify that**



# Documents confirming evidence of carried out infrastructure activity

- Construction contract or contract laying down the investments in infrastructure, annexes and amendments
- Documents evidencing the infrastructure works done: bills, invoices, acceptance acts, list of performed works
- Photos / other relevant visual evidences of infrastructure objects constructed/renovated with proof that communication and visibility requirements have been respected
- Documents proving change of amount of works (estimates of change, agreement of changes, and other, if relevant)
- Documents that evidence completion of construction work, commissioning acts



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# Documents confirming evidence of purchased equipment

- **Contract (including documented amendments in case of changes) laying down the purchase of the equipment according to the project**
- **Documents evidencing the purchase of equipment: bills, invoices, acceptance acts, list of purchased equipment**
- **Photos proving the purchase and usage of the equipment with proof that communication and visibility requirements have been respected**



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**Documents confirming evidence of provided service which is part of the project output, e.g. developed documents (researches, studies, translations, etc.), organized seminar, public event**

- ▶ **Service contract, annexes and amendments, if applicable**
- ▶ **Documents evidencing fulfilment of contract obligations, e.g.: bills, invoices, acceptance acts on fulfilment of services according to contract, developed documents (researches, studies, translations, etc.).**
- ▶ **Evidence of organized meetings and events (e.g. photos, agendas, presentations, memo, minutes, report of events, list of participants with signatures for each day, handouts – confirming compliance with Programme communication and visibility requirements)**



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# Documents confirming evidence of carried out communication and visibility activities

- Information and publicity materials (e.g. press articles, leaflets, website screenshots/links, scanned brochures, photos, videos, photo of promotional materials – confirming compliance with Programme communication and visibility requirements)
- Photo/ video or other evidence that mandatory communication measures are in place: at least one display panel per project infrastructure object, event, beneficiary's office etc. is erected according to requirements of the Communication and Visibility Guidelines for Projects Beneficiaries



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Improvement of vocational education in the field of agriculture in Latgale and Pskov regions (AgroNet)

**Project objective:** development of the potential of agriculture sector entrepreneurs an start-ups in the bordering areas of Russia and Latvia.

**Key project deliverables:** updated contents and methodology of existing training programmes in Latgale and Pskov regions, new study models of ecological farming and marketing, home production, fighting hogweed, land amelioration, distance learning modules etc.

**Project duration:** 18 month (01.06.2019-31.12.2020)

**Lead beneficiary:** Maimava College, Kļavu iela 17 Maimava, Maimavas pagasts, Kārsavas novads, LV-5750, [www.maimava.lv](http://www.maimava.lv)

**Project partner:** State Budgetary Vocational Educational Institution of Pskov Region "Pskov Agrotechnical College",

Latvia-Russia Cross-Border Cooperation Programme 2014-2020 supports joint efforts for addressing cross-border development challenges and promotes sustainable use of existing potential of the area across border between the European Union and Russian Federation.  
The Programme website is [www.latviuscbs.eu](http://www.latviuscbs.eu)



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# Supporting documents

- ▶ **NB! The MA/JTS is authorised to ask additional documents from the lead beneficiary in order to complete verification of the consolidated report.**
- ▶ **NB! Documents shall be provided confirming achievement not only of final outputs and results, but also of performed activities and reached deliverables during the implementation of construction contract, contract on purchase of equipment, service contract etc.**



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# Payments to the projects

Latvia – Russia Cross-border  
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Reporting seminar for beneficiaries



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**Natalja Meņailova**

Ministry of Environmental Protection and  
Regional Development of the Republic of Latvia  
Senior expert, Development Instruments Department

## Payments to the projects – common issues

- ▶ Programme co-financing rate is 90%;
- ▶ Initial pre-financing – within 30 days once grant contract is signed and lead beneficiary has submitted to the Managing Authority a request for initial pre-financing
- ▶ Further pre-financing instalments during project implementation and balance payment – within 45 days after approval of the relevant report
- ▶ The amount paid to beneficiaries will not exceed amount of co-financing approved in the Grant Contract



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# Further pre-financing instalments

## Common rules:

- ▶ Can be requested several times, **but**
- ▶ Total sum of initial/further pre-financing instalments and reimbursements cannot exceed 80 % of the grant and
- ▶ Requested amount will be paid in full, if at least 70% of the previous payment (and 100% of any previous payments) have been spent and evidenced by the corresponding interim report and expenditure verification reports.

## Possible deductions from the payment:

- ▶ Difference if less than 70% of the previous payment (100% of any previous payments) have not been spent
- ▶ Amount of reported interests and revenues
- ▶ Amount of detected irregularity
- ▶ Difference, if total sum of previously paid and requested amounts exceed 80% of contracted grant.



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## Further pre-financing instalments – examples

	Example 1 – 70% of the previous payment spent	Example 2 – less than 70% of the previous payment spent	Example 3 - 70% of the previous payment spent, but total requested amount exceeds 80%
Approved grant (Programme co-financing of the project)	250 000 EUR	250 000 EUR	250 000 EUR
80% of the grant	200 000 EUR	200 000 EUR	200 000 EUR
Paid initial pre-financing	100 000 EUR	100 000 EUR	100 000 EUR
Reported costs (Programme co-financing)	80 000 EUR	65 000 EUR	80 000 EUR
Reported interests	10 EUR	10 EUR	10 EUR
Next requested amount	100 000 EUR	100 000 EUR	120 000 EUR
Correction will be applied	Since 80% of previous payment is spent, from requested amount just sum of reported interests will be deducted	70% of previous payment is 70 000 EUR, therefore 70 000 – 65 000 = 5000 will be deducted from requested amount. In addition, sum of reported interests will be deducted	Maximum pre-financing – 200 000 EUR, but total requested amount is 100 000 + 120 000 = 220 000 EUR, therefore 220 000 – 200 000 = 20 000 amount will be deducted from requested. In addition, sum of reported interests will be deducted
Amount will paid	100 000 – 10 = <b>99 990 EUR</b>	100 000 – 5 000 – 10 = <b>94 990 EUR</b>	120 000 – 20 000 – 10 = <b>99 990 EUR</b>

# Balance payment

## Calculation of balance payment:

➤ Total reported eligible costs

**Minus**

➤ Total by Managing Authority paid amount

➤ Total reported interests and revenues

➤ Detected irregularities



## Positive result:

➤ Remaining amount will be paid



## Negative result:

➤ Process of recovery will be started

**NB! If total reported costs are less than initially planned, programme co-financing to be paid will be decreased accordingly!**



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# Balance payment– examples

	Example 1 – total reported costs exceed amount of initial and further payments	Example 2 – total reported costs are less than amount of initial and further payments	Example 3 – total reported costs are equal with amount of initial and further payments
Amount of initial and further payments	250 000 EUR	250 000 EUR	250 000 EUR
Total reported costs	300 000 EUR	200 000 EUR	250 000 EUR
90% of reported costs	270 000 EUR	180 000 EUR	225 000 EUR
Amount of the final payment / amount has to be recovered	270 000 – 250 000 = <b>20 000 EUR</b>	180 000 – 250 000 = <b>- 70 000 EUR</b>	225 000 – 250 000 = <b>-25 000 EUR</b>

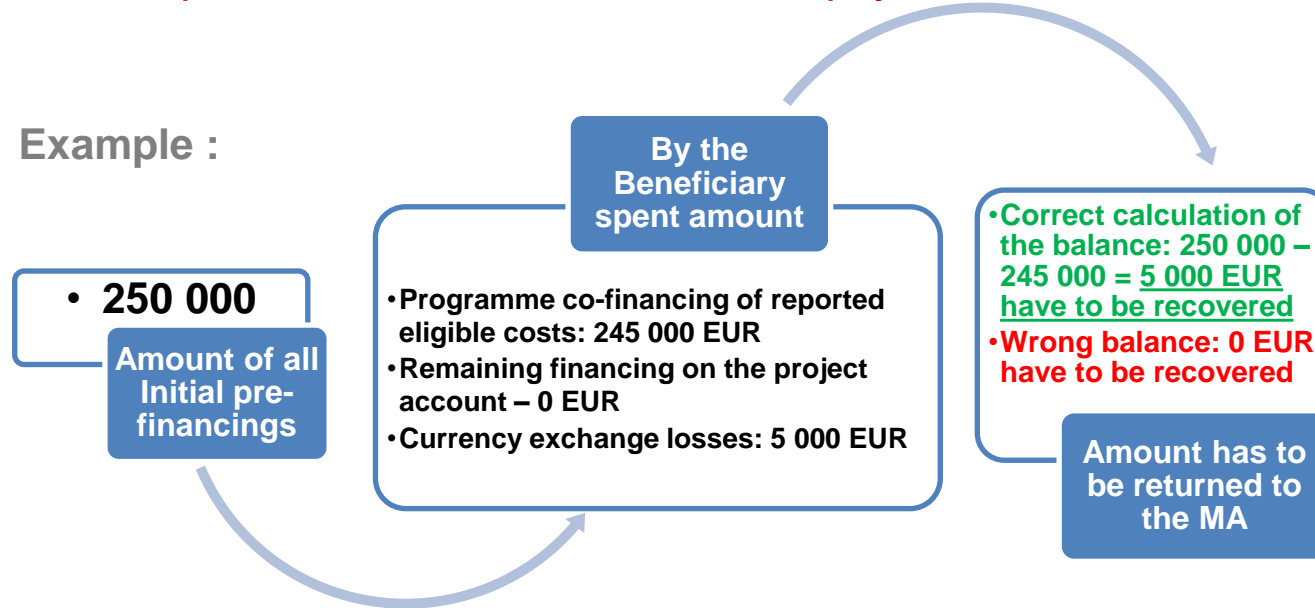


Co-funded by the European Union, the Republic of Latvia and the Russian Federation

## Balance payment– examples (2)

- *NB! Currency exchange losses must be covered by the beneficiaries themselves and these losses cannot have an impact on calculation of the balance payment.*

Example :







Thank You!  
Paldies!  
Спасибо!