



Questions and Answers

WORKSHOP ON FINAL REPORTING

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**GENERAL****LANGUAGE OF THE REPORT**

QUESTION	ANSWER
What should be the language of the Report	The Reports shall be prepared in English language
Do the reports (which are to be attached to the final report) from the trainings/seminars have to be translated into English language?	It is recommended to have these reports translated into English language, but if the grantee does not have this, it is suggested to make a note in the list of attachments stating that this particular attachment is in Serbian language.

TEMPLATES TO USE

QUESTION	ANSWER
Can the grantees download the financial report template from the website of the Delegation of the EU to the Republic of Serbia?	The templates to be used for reporting the implementation of the action shall be those attached to the Grant contract and published on the Project website, www.civilnodrustvo.rs .

ATTACHMENTS

QUESTION	ANSWER
Do the grantees have to list all of the subcontractors in the final report?	All contracts awarded by the grantee during the reported period and exceeding EUR 10 000 shall be listed in the Report, <i>giving for each of them the amount, the award procedure followed and the name of the contractor.</i>
Do the organisations registered in Serbia have to include transfer of ownership of assets with the final report?	No, this is obligatory only for the organisations registered abroad. If the organisations registered in Serbia have already completed the transfer of ownership of the assets, then it is suggested to include it with the final report.
Do the grantees without budgeted audit costs have to include list of expenditures, and is there any specific template to be used?	If there is no verification of expenditures report attached to the final report, it is obligatory to attach a detailed list of project expenditures incurred. There is no specific template for this list, but its parameters are specified in Art.2.1 of General conditions.
Do the grantees which will have audit of their projects have to separately include the list of expenditures?	In case there is an expenditure verification report attached to the final report, the grantee is not supposed to submit a list of the project expenditures.
Do the grantees have to include press clipping with the final report?	If the grantee has contracted a press clipping agency, it is obligatory to attach the product received to the report.

**FINANCIAL SECTION****ELIGIBILITY OF REPORTED EXPENDITURES**

QUESTION	ANSWER
If the grantee has signed the contract with the CA on 28 June 2011 (and the project is for 12 months), the last day of the project, therefore the last day to make payments under this Action, is 28 June 2012, isn't it?	Yes
Are the expenditures reported under a specific budget line eligible, in case of exceeding the amount contracted?	The reported project expenditures are eligible, if incurred in compliance with the provisions of the Grant contract and its annexes.
Is it acceptable if in one budget line the grantee has paid more than the contracted amount?	The reported project expenditures are eligible, if incurred in compliance with the provisions of the Grant contract and its annexes.
What proofs are supposed to be submitted to justify travel expenses?	The documentary proofs for justifying the eligibility of the travel expenses are: an order for the trip issued by the authorised person, individual report of the person who travelled on the results achieved, and a document for the amount spent (bus/train ticket, gas receipt, invoice, etc.).
Can travel expenses be covered from the administrative costs?	The Administrative costs are indirect project costs and are not to be used for expenditures directly connected with the implementation of project activities or already budgeted in some other budget heading. The Administrative costs are not a contingency reserve of the action.
Can administrative costs be used for expenditures under a different project?	The Administrative costs can only be used for the action supported financially with the grant contract.
Can unexpected travel expenses not foreseen by the Action be covered from the administrative costs?	No, the Administrative costs are not a contingency reserve of the action.
How to obtain a bank statement declaring that there was/was not interest accrued during project?	The grantee shall attach to the report an official bank statement verifying the actual amount of the interest accrued for the period of project implementation. This document should be written on an official letterhead of the respective bank.

**EXPENDITURES TO REPORT**

QUESTION	ANSWER
Is it recommended for grantees to have interest on the grant amount paid in advance?	In case there is interest accrued, it should be specified in the financial report and verified in a letter issued by the respective bank.
Can the grantee report in the financial report one month higher salary and the other month lower salary due to the exchange rate differences?	In the final financial report the grantee is supposed to report the average monthly amount of the respective salary calculated by dividing the final total with the actual number of the salaries paid.

EUR-EQUIVALENT CALCULATION

QUESTION	ANSWER
Does the grantee with project lasting 12 months have to calculate the average InforEuro exchange rate for 12 or for 13?	The average rate for calculating the EUR-equivalent of the project costs shall be based on the number of the calendar months covered by the period of incurring the project expenditures.
What currency should be used in the list of expenditures?	The grantee should list the project expenditures in both the currency actually used and the respective equivalent in euro.
Up to how many figures do the grantees have to round the sums?	The grantees are supposed round the sums up to the nearest euro cent.

REPORTING REALLOCATIONS AND VARIATIONS

QUESTION	ANSWER
What are the amounts the grantee shall report as allowed reallocations?	In column F of the Final report sheet in the Financial section template the grantee shall report only the approved with administrative order amounts moved in or out of the respective budget line. The final total on the bottom of column F shall be equal to 0 , because the deductions shall be marked with "-", and the additions with "+".
Are all differences between contracted and real spent budget supposed to be reported in the columns foreseen for this in the financial report, or only differences above 15%?	In the column O of the Final report sheet of the Financial section template the grantee shall report the absolute values in EUR of ALL variations between the contracted budget (column E) and the total of the expenditures incurred (column N).
Is explanation "exchange rate difference" acceptable in the financial report for the difference between contracted and real spent budget lines?	This can be one of the possible explanations for the variations occurred between the contracted budget (column E) and the total of the expenditures incurred (column N).