

PROJECT CLOSURE MANUAL

Instructions for European Territorial Cooperation Programme "Greece-Italy 2007-2013"

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INTRODUCTION

The present manual aims at setting the general rules to be followed, for the closure of projects in Greece-Italy 2007-2013 European Territorial Cooperation Programme, by personnel involved either in Programme management/administration structures or directly in project implementation. The procedure under description is of utmost importance considering its direct link to the entire Programme closure, and, especially, to the Programme Final Implementation Report which, in terms of preparation and formulation, falls within the competencies of the Managing Authority.

Although the manual has been drafted within the scope of a considerable coverage of the main requirements to be dealt, it is at the same time clear that a detailed account of any possible situation and the subsequent response to that is far beyond the general scope and can only be tackled with on a case by case basis.

Hence, the rules set out in this manual represent the minimum of the requirements for the closure of the projects of the Programme under consideration. Any further requirements and procedures, not foreseen in this manual, could be decided and applied as complementary actions only, without contradicting, under any circumstances, the general rules herein established.

1. GENERAL

1.1 REGULATORY REQUIREMENTS

The EC, with the Decision C2013(1573)/20.03.13 «on the approval of guidelines on the closure of operational programmes adopted for assistance from the European Regional Development Fund, the European Social Fund and the Cohesion Fund (2007-2013)», set out the general framework for Programme closure procedure. In that respect it is pointed out that «In accordance with Article 56(1) of the General Regulation the final date for eligibility of expenditure is 31 December 2015. In line with Article 78(1) of the General Regulation, eligible expenditure is expenditure paid by beneficiaries in implementing the operations and the corresponding public contribution paid or due to be paid to the beneficiaries according to the conditions governing the public contribution. Expenditure paid by beneficiaries must be supported by receipted invoices *or accounting documents of equivalent probative value*». The latter is directly related to each individual project's deadline, referred to in the Application Form in effect, which in turn represents the final date for all expenses, related to the implementation of the project, to be invoiced. Expenses invoiced on a date after the project's end date, referred to in the Application Form in effect, are not eligible for co-financing. As far as the national framework is concerned, the general guidelines for programme closure, as depicted in the circular 36042/EYΣ4495/20.08.13 issued by the Special Coordination Service (SCS), are, to a high degree, oriented towards the procedures for the removal of "sleeping" projects in all NSRF programmes and, therefore, can not be directly applied to the ETC programmes.

1.2 PREPARATION FOR PROJECT CLOSURE

Taking into consideration that project closure is the last and indispensable step for the depiction of any individual project in the final list of projects of the Programme, it becomes obvious that any possible pending issues should have been settled in advance. More specifically, the Managing Authority/Joint Technical Secretariat (MA/JTS) of the Programme should satisfy itself that:

- The Application Form in hand of the MA/JTS is still in effect, as far as project deadline is concerned. Project deadline, referred to in the Application Form, represents, as mentioned above, the last valid day for invoicing. Exception in the latter might be expenses such as bank expenses, control expenses etc, for which accounting documents could be issued at a later date, as can be further exemplified by the Programme.
- All certificates with verified expenses have been inserted in the MIS system.
- Expenses deemed, due to any control findings, ineligible have been dully removed from the MIS system.

- Any possible pending issues connected with payment suspensions by the Programme Certifying Authority, have been settled.

1.2.1 ACTIONS BY THE PROJECT LEAD PARTNER

The LP of the projects submits to the MA/JTS of the Programme the last Progress Report, corresponding to the 3-month quarter in which the project ended, accompanied by the certificates of expenditure.

Assuming, for example, that according to the last updated Application Form the project deadline is 20/02/14, the LP should, within the first 20day-period of the 2nd quarter, submit the last Progress Report along with all certificates corresponding to expenses invoiced until 20/02/14. Any expenses invoiced until the above date but not verified until the submission of the said last Progress Report, may be later submitted, as described in section 2.2.1 of the present manual.

1.2.2 ACTIONS BY MA/JTS

H MA/JTS proceeds to the examination and check of the last Progress Report, satisfies itself that all data contained are representative of the completion of the project and enters all financial data related to verified expenses sent in the MIS system.

2. PROJECT CLOSURE GUIDELINES

2.1. GENERAL INFORMATION

Project closure process comprises a series of steps which will be described below. Adherence to those steps in all cases is deemed necessary, in order to ensure the proper functioning of the Management and Control System.

Taking into consideration that the closure process itself involves mainly JTS project officers, it is the responsibility of the JTS of Greece-Italy 2007-2013 Programme, before the onset of the process, to communicate electronically to the LP of the projects all necessary details related to their obligations in terms of project closure.

2.2. MAIN CLOSURE PROCESS

2.2.1. 1st Phase: Submission from the LP of a) the Project Final Report, b) the Final Application Form and c) the accompanying Progress Report

Within one (1) month following the issuance of the last certificates of verified expenditure, unless otherwise established in the communication between the MA/JTS and the LP or, in case of projects already completed before the issuance of the present guidelines, by the end of the 2nd month following the publication of the present manual, the LP of the Project submits to the MA/JTS of the Programme a) the Project Final Report and b) the Final Application Form.

a) Project Final Report: The main objective of the Project Final Report is to provide the most representative information on the implementation of the project as related to both, physical activities performed and financial resources used. Annex I of the present manual forms the reference template for Project Final Report.

β) Final Application Form: It concerns the completion of the usual Application Form with all necessary information related to the final data of project implementation in both, physical and financial terms.

At this point the following should be noted:

- Along with the Project Final Report and the Final Application Form, the LP submits in addition any certificates of verified expenditure which, for any reason, were not incorporated in the submission of the last Progress Report described above in sect. 1.2.1. It is, however, reminded that, in all cases, those additional certificates should correspond only to expenses invoiced by the project deadline in force.
- In order to meet the special mini-MIS needs, the additional certificates of expenditure are submitted along with an accompanying Progress Report (element c of 2.2.1 above), which

contains only financial data related to the additional certificates, without any physical description at all.

- Along with the three (3) main documents described above, the LP submits, in electronic format, project final deliverables which can be stored electronically.

2.2.2. 2nd Phase: Examination by the MA/JTS of a) the Project Final Report and b) the Final Application Form

This stage can be considered as the most important in the project closure process. The two documents submitted by the LP to the MA/JTS are subject to a thorough examination from the part of the MA/JTS in order to ensure that the final data, in both physical and financial terms, have been precisely described and clearly depicted. In addition, as far as the financial implementation of the project is concerned, it is pointed out that the budgets of the Project Final Report and the Final Application Form should coincide and be equal to the sum of the total expenses verified in the certificates of expenditure of all partners involved in the project. Special attention should, however, be focused on the following:

1. The final budget of the project should have incorporated any results from control/audit findings. Assuming, for example, that in a project with total verified expenses of 150.300€ a correction has been imposed, as a result of an Audit Authority control, amounting to 50.000€, then, total final budget in both, Project Final Report and Final Application Form, should be equal to 100.300€. It falls within the responsibility of the MA/JTS, in case of non compliance of the two documents to the above principle, to ask from the LP the re-submission of the documents.
2. Following the examination of the documents and, especially, the finalization of the total final budget, the MA/JTS should, on the basis of the analytical list of projects of the last payment claim, satisfy itself that no payment suspensions by the Certifying Authority are in effect. Should a suspension be located, no further action can be taken without settling first that pending issue, through the collaboration of the MA/JTS with the Certifying Authority.
3. The MA/JTS proceeds to the entry of all necessary data, i.e. Final Application Form and any pending certificates of expenditure, to the MIS system.

2.2.3. 3rd Phase: Communication to the LP of the closure decision

Upon completion of the 3rd phase, described above, and the subsequent safeguarding of the correctness of the data provided by the LP, the MA/JTS formulates and forwards to the LP the Letter of Acceptance. The template for that letter, which heralds the administrative/managerial end of the project, can be found in Annex II of the present manual.

The above letter is addressed to the LP of the project and should, at the same time, be copied to the Certifying Authority of the Programme, the Auditing Authority of the Programme and the competent national authority of Italy.

2.2.4. 4th Phase: Closure of the project in the MIS system

It concerns a purely technical aspect to be tackled with through close collaboration between the MA/JTS of the Programme on the one hand, and the Certifying Authority and the Special MIS Service on the other hand.

ANNEX I

Template for Project Final Report



European Territorial Cooperation Programme
Greece - Italy
INVESTING IN OUR FUTURE



Co-funded by the European Union (ERDF)
& by National Funds of Greece & Italy

Project Final Report

PLACE FOR PROJECT
LOGO

Project Acronym			
Project title			
Lead Partner			
Project start date	Project end date	Duration	
Priority Axis			
Specific Objective			
Call Code	Ref. Nr.	MIS Code	
Date of Submission			

1. Final Executive Summary (Max 500 words)

Projects must provide a summary of the main project activities, achievements, added value and overall impact on the target groups. This text should be able to stand alone and must be suitable for publication.

2. Impact on Target Groups, Added Value and cross border cooperation (Max 300 words)

Definition of the target groups and location of project activities. Description of the benefits and influence of the project as well as the added value created by the cross-border profile of the project. In this part a more extent elaboration of the added value of the project is requested compared to the information required in the final Application Form

4. Sustainability of results and follow-ups (Max 400 words)

- *Outline on the sustainability of project results on an operational and financial level after the end of the financing period as well as the potential for their transferability and long-lasting effects.*
- *Description of the measures implemented for ensuring the sustainability of the project results on a medium/long term basis and possible actions (follow-up) after the project closure.*
- *Definition of possible capitalisation activities.*
- *Description of further potential cooperation of the partnership in relation to the project's activities.*

5. Publicity and Visibility of the project (Max 300 words)

- *Description of the actual communication strategy followed and summary of measures taken with regard to project results.*
- *Indication of the main dissemination products (website, equipment, etc) and means of dissemination during the lifecycle of the project (conferences, press releases etc).*
- *Provision of information on additional measures planned after the end of the project.*
- *Description of the impact of the communication strategy to the project's sustainability of the results.*

6. Problems/Challenges faced and proposals (Max 300 words)

- *Main issues and challenges encountered during the implementation of the project (management, financial, operational, communication, etc)*
- *Description of resolution measures and processes followed*
- *Contribution of the Programme bodies to problem mitigations (Managing Authority, Joint Technical Secretariat, Italian National Authority, etc)*
- *Proposed improvements, suggestions, recommendations for the next Programming period*

7. Control and Audit procedures performed during the project's implementation (Max 300 words)

- *Brief description of the controls performed (On the spot visits by the JTS/MA, First Level Controls, Second Level Controls, etc)*
- *Suggestions and recommendations by the competent bodies*
- *Compliance by the beneficiaries*

8. Resources Committed

The following table provides an overview of the resources actually approved for the project with the Subsidy Contract for each partner and the resources actually committed and verified. This table must be in line with the information provided in Annex A of the Project Final Report.

Double click in the following table in order to generate the excel format.

Table 1: Financial overview of the project

Partner Nr	Partner Institution	COUNTRY	APPROVED BUDGET	VERIFIED BUDGET	DIFFERENCE	CERTIFIED EXPENSES AFTER CORRECTIONS
LP (P1)					0,00 €	
P2					0,00 €	
P3					0,00 €	
P4					0,00 €	
P5					0,00 €	
P6					0,00 €	
P7					0,00 €	
P8					0,00 €	
P9					0,00 €	
P10					0,00 €	
Total			0,00 €	0,00 €	0,00 €	0,00 €

9. Contact details and Signature

Contact details for obtaining information about the project after its official closure.

Title of the institution of the Lead Partner in English	
Title of the institution of the Lead Partner in original language	
Legal Representative	
Position of the legal representative in the organisation	
Contact Person for the project	
Project Manager	
Financial Manager	
Address	
Country	
Telephone	
e-mail	
fax	
Institution's website	
Project website	

Place, date:

.....
Name and title of the signatory:

.....
Signature and stamp of the Legal Representative of the Lead Partner

ANNEX II

Template for Letter of Acceptance



**HELLENIC REPUBLIC
MINISTRY OF DEVELOPMENT AND COMPETITIVENESS**

**MANAGING AUTHORITY OF EUROPEAN
TERRITORIAL COOPERATION PROGRAMMES**

Address : 65, Leoforos Georgikis Scholis
GR-570 01 Thessaloniki, Greece

Info:

Tel. : (+30) 2310 469.....

Fax : (+30) 2310 469602

e-mail :@mou.gr

Thessaloniki,

Ref. No./MA

To: Lead Partner

Cc: 1. **National Authority of the
partner country**

2. Certifying authority

3. Auditing Authority

SUBJECT: Letter of acceptance

TITLE OF THE PROJECT:.....

PROGRAMME: ETC PROGRAMME GREECE-ITALY 2007-2013

.

Dear Lead Partner,

In relation to the project **.....title of the project.....**, in which you acted as the Lead Partner, the MA/JTS received on **.....date.....** the Project Final Report and the Final Application Form along with the project deliverables in electronic format.

The MA/JTS proceeded to the verification of the content of the above documents and is pleased to inform you that they are both compliant to the requirements and obligations undertaken with the Financing Contract, signed for the project between you, as the Lead Partner, and the Managing Authority of the Programme. Your project **.....** has been found fully functional and therefore eligible for the public contribution received.

Final eligible expenses for the project, on the basis of the certificates issued.....and the financial corrections imposed, amount to€.

You are kindly requested to inform accordingly all project partners about the project closure.

All documents related to project implementation should be available for at least a 5-year period following the closure of the project.

The Head of the Managing Authority

George Emmanuel

Internal distribution:

- 1.** Office of the Secretary General for Investments
- 2.** Office of the general Director
- 3.** MA of ETC Programmes, Head of the MA (electr.), Unit B., JTS.....