**Annex 14. Guidelines for checking interim and final reports**

According to their grant contracts, grant beneficiaries are obliged to submit reports (narrative and financial) to the CA in relation to the implementation of their projects. Two types of reports are required:

1. Interim reports – covering each 12-month period of implementation are obligatory for contracts in which the EU grants exceeds € 100 000 and their implementation period is longer than 12 months. However, experience shows that many contracting authorities requested the submission of a sort of interim report for all grants, regardless of the amount and period of implementation. A genuine narrative and financial interim report accompanies the request for payment of further pre-financing to the CA.
2. Final report – The coordinator shall submit the final narrative and financial report to the CA no later than three months after the implementation period as defined in Article 2 of the Special Conditions. The deadline for submission of the final report is extended to six months where the coordinator does not have its headquarters in the country where the Action is implemented. A genuine narrative and financial final report accompanies the request for payment of the balance to the CA. (Please see the provisions of Article 15 of the General Conditions of grant contracts).

Interim and final reports are submitted directly to the CA; in some cases, there might be an obligation to submit a copy of the report to the JTS, depending on the decision made by the CA. However, regardless of the decision on submission of copies of reports to the JTS, the JTS can and should provide support to grant beneficiaries for the preparation and submission of these reports. Therefore, it is advisable that these reports be checked by the JTS before the official submission to the CA, if the grant beneficiary deems this will be to their benefit.

Steps

1. Make a list of the projects with deadlines for submission of reports (interim and final) for each of them. Send a reminder about the obligation to submit the report to each coordinator at least one month before the expiration of the reporting period (i.e., for interim reports after month 11 of implementation, for final reports one month before the end of the projects’ period of implementation). The reminder should include an offer of the JTS to check the draft report before the official submission, considering the applicable deadlines.
2. Should the grant beneficiary decide to ask for the JTS’s opinion on the report, read the report received (electronic version), check it against the contract, and make a list of outstanding issues or findings. If the grant beneficiary decides not to ask for the JTS’s support, no further action should be taken, except taking note which reports have been checked by the JTS and which have not.
3. Check the outstanding issues against any documents/information available to the JTS (e.g. contract, previous reports, and website), consult the grant beneficiary if necessary.
4. Provide comments in the text of the reports (i.e. in narrative reports use the track changes option in MS Word and insert additional comments, provide comments in the excel file of the report, or make a list of issues in a separate file to be shared with the grant beneficiary). Comments should be provided within 1 week after receiving the report.
5. Make as many iterations of step 3 and 4 as necessary, taking into account the submission deadlines applicable.
6. File all related communication (electronically and where appropriate in paper version).

What to check?

* Whether the correct templates of the reports been used (narrative and financial)
* Examine the information included in the reports against the contract:
* General information on the beneficiary and the contract, contract number, start and end date of the action, reporting period, etc.
* Results and activities – have all results and activities relevant to the reporting period been covered in the report as well as related outputs and indicators at all levels?
* Have all other sections of the narrative report been completed?
* Does the financial report contain information on all budget items included in the budget?
* Narrative report:
* Read the text and see if it makes sense (sufficient text is inserted to give you an idea of what happened, explanation of any delays/problems, implementation periods for different activities make sense).
* In the event of doubt, check the contract, previous reports (if any) and findings from monitoring visits. If questions still remain, clarify with the beneficiary.
* For interim reports, check the updated action plan and see if it makes sense; make comments and ask for modifications if deemed necessary.
* For interim reports, check the updated logframe, if the latter has been revised with the submission of the report; make comments and ask for modifications if deemed necessary.
* For interim and final reports, check the reported indicators and see if they make sense; make comments and ask for modifications/clarifications if deemed necessary.
* Financial report:
* Check for arithmetical errors (pay special attention to the calculation of indirect costs, amounts and percentage of co-financing and the amount of further payment requested)
* Check for other technical errors (misrepresentation of costs in terms of units used, number of units, etc.)
* Check overspending made under all budget items and see if they were reflected in any notification letters submitted by the beneficiary. If this has not been the case, the coordinator must inform the CA in the report (please see the provisions of article 9.4 of the General Conditions).
* Check any substantial underspending and make sure they are not typos (consult the beneficiary, you can ask for supporting documents, e.g. invoices).