

Iceland
Liechtenstein
Norway grants

FINANCIAL GUIDE

Culture Programme - EAA Grants 2014-2021

Version 1.0 | December 2021



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1. Framework



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- ✓ Physical Execution Report;
- ✓ On-Site Verification and Status.

4. FAQ



- ✓ Clarifications.



1

Framework

1. Framework



Execution

Financial Execution
Report

Physical Execution Report

Payment Requests

Reprogramming

Digital Financial File

The Promoter must complete the most up-to-date
Financial Execution Report Template with:

- ✓ Expenditure executed by the Promoter and the Partners;
- ✓ Expenditure executed by Activities;
- ✓ Forecast;
- ✓ Supporting documents;

The **Financial Execution Report** submission must be accompanied by a **Project Status**.

1. Framework



Execution

Financial Execution
Report

Physical Execution Report

Payment Requests

Reprogramming

Project File

The **Physical Execution Report** must be submitted along with the Financial Execution Report.

Its purpose is to analyze the:

- ✓ Evolution of the physical execution of the project;
- ✓ Evolution of the eligible costs associated with the physical performance;
- ✓ Compliance between activities, timeline, financial execution and status;
- ✓ Contribution of the project to the Programme's output and performance indicators;
- ✓ Adopted communication activities.

1-2

1. Framework



Execution

Financial Execution
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Physical Execution Report

Payment Requests

Reprogramming

Project File

Evidences:

- ✓ Photos illustrating the progress of the work carried out;
- ✓ Electronic tickets and boarding passes;
- ✓ Attendance Lists/Meetings Minutes;
- ✓ List of participants/No. of tickets;
- ✓ Promotional materials produced and distributed and main actions carried out;
- ✓ Photographs showing compliance with the obligations regarding publicity of the Fund's support:
 - ✓ Construction site panels;
 - ✓ Commemorative plaques;
 - ✓ Press releases;
 - ✓ Publications on the execution of the project and its co-financing.

2-2

1. Framework



Execution

Financial Execution
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Physical Execution Report

Payment Requests

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Project File

Payment Request in all Financial Execution Reports.

- ✓ A new advance will only take place when the Promoter executes more than 50% of the total amount of the previous advance.

1st Advance → Corresponds to 15% of the financed amount;

Advance/Interim Payments → The sum cannot exceed 90% of the financed amount;

Final Payment → It can never be less than 10% of the financed amount.

1. Framework



Execution

Financial Execution
Report

Physical Execution Report

Payment Requests

Reprogramming

Project File

After validation of the PO/PP and the External Audit, the calculation for payment is made.

Calculation:

- ✓ The **Balance** is the Promoter remaining amount after executing the estimated amount of the Treasury Needs, i.e.:

Balance = Total transferred by PO / PP - Incurred expenditure - Treasury Needs

- ✓ O **Payment Request** is the amount that the Promoter needs to have to complement the Balance in order to meet the Payment Expectations.

Payment request = Payment Expectations - Balance

1. Framework



Execution

Financial Execution
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Physical Execution Report

Payment Requests

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Project File

A **Reprogramming** occurs when there is a change to the funding decision in exceptional situations, namely in the case of:

- ✓ Changes to be proposed by the promoter, and/or the Programme Operator and/or the Programme Partner;
- ✓ Changes in the start and completion dates;
- ✓ Changes to the investment activities;
- ✓ Changes to the maximum amount of support;
- ✓ Changes in the co-financing fee;
- ✓ Changes in the total investment and eligible investment.

1. Framework



Execution

Financial Execution
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Physical Execution Report

Payment Requests

Reprogramming

Project File

- ✓ It may be requested by the Promoter or proposed by the Programme Operator and/or Programme Partner.
- ✓ Only **1 request for change** to the funding decision will be accepted (exceptionally, two requests may be accepted, provided the reason is due to extraordinary causes and not attributable to the Promoter).
- ✓ It must be **formalized** by submitting a new application form, accompanied by a justification note, a summary of the changes requested and their grounds and respective supporting documentation.

1. Framework



Execution

Financial Execution
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Project File

The **Project File**

is understood as a file shared between the Promoter and the PO/PP, which will include:

- ✓ All documents, maps, reports and status points;
- ✓ Models/Templates;
- ✓ Support Maps;
- ✓ Manuals and Guides.
- ✓ The existence of the Project File does not invalidate the obligation to send the documentation via e-mail, within the stipulated deadlines.

1-1

1. Framework



Report Scheduling

Reporting Timetable Map / Payment Requests

Report No.	1 st Report	2 nd Report	3 rd Report	4 th Report
Executed periods	Jun to Dec 2021	Jan to Jun 2022	Jul to Dec 2022	Jan to Jun - Sep 2023
Report date	15/01/2022	15/07/2022	15/01/2023	30/07/2023 - 30/09/2023
Forecast	1 st semester of 2022	2 nd semester of 2022	1 st semester of 2023	
	2 nd semester of 2022	1 st semester of 2023	Until the end of the project	



2

Expenditure eligibility

2. Expenditure eligibility



Eligible Expenditure

Article 8.2 of the
EEAFM
Regulation for
the
2014-2021 period

Project
Promoter's
Manual

- ✓ The **eligible expenditure** of the project are those actually incurred within the scope of the project and during the eligible period.

National public procurement
legislation

Detailed budget and in the
project contract

Necessary for project
implementation

Sole purpose of achieving
the project's goals and
expected results

Identifiable and verifiable
through accounting records

National Tax and Social
Security Law

Expenditure are considered incurred when they
are: Paid, Submitted and/or Executed.

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ The members of the Project team must be registered under the **Human Resources** heading.
- ✓ Includes salaries and costs with Social Security and other contractual subsidies, as long as they correspond to the Promoter's and Partners' normal remuneration policy;
- ✓ Whenever it is a new contract, exclusively for the project, the contract must include a reference to it (Number – Name);
- ✓ Overtime hours are not considered an eligible cost.

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ It is not possible to allocate to the Project any Human Resources with 100% allocation to other projects.
- ✓ The Human Resources costs are not subject to the public procurement rules.
- ✓ The personnel costs must be presented in accordance with the calculation methodology foreseen for in the application:

- ✓ **Actual Cost**

- ✓ **1720H**

2. Expenditure eligibility



Direct Costs

Human Resources
Actual Cost Method

- ✓ Actual costs incurred in carrying out the eligible activities.
- ✓ Gross monthly salary, plus mandatory employer's charges.

2. Expenditure eligibility



Direct Costs

Human Resources
Actual Cost Method

- ✓ When the documents supporting the payments related to employee benefits for different recipients (AT-Tax Authority, SS, unions, etc.) include payments involving other elements, it must be objectively demonstrated that the amounts related to the employee are included in the total of these payments;
- ✓ If there are employees who are not exclusively allocated, the allocation % should be applied to the respective remuneration expenditure in order to determine the eligible expenditure;

2. Expenditure eligibility



Direct Costs

Human Resources
1720 H

- ✓ Set out in No. 2 of Article 68.^o-A of the Regulation (EU) No. 1303/2013 of the European Parliament and of the Council, of 17 December of 2013, consolidated version of 18-07-2020;
- ✓ Establishes a standard scale for the unit cost calculation method for determining staff costs, where:

Personnel hourly cost = Last documented annual gross labor cost / 1,720 hours

- ✓ In situations where the annual gross cost is not available, the calculation can be determined by extrapolating the existing documented costs to 12 months, which must correspond to consecutive months.

2. Expenditure eligibility



Direct Costs

Human Resources
1720 H

Examples

Employee with 100% allocation

Last annual gross costs = 20.000€

Hourly rate = $20.000\text{€} / 1.720\text{h} = 11,63\text{€/hour}$

7 hours/day x 21 days = 147h

Eligible cost = $11,63\text{€/hour} \times 147\text{ hours} = 1.709,61\text{€}$

Employee with partial allocation

Last annual gross costs = 20.000€

Hourly rate = $20.000\text{€} / 1.720\text{h} = 11,63\text{€/hour}$

Timesheet = 70 hours

Eligible cost = $11,63\text{€/hour} \times 70\text{ hours} = 814,10\text{€}$

2. Expenditure eligibility



Direct Costs

Human Resources
1720 H

Examples

Employee recruited less than 12 months ago

Last gross costs (4 months) = 5.000€

Gross costs extrapolation = $5.000\text{€} / 4 \text{ months} = 1.250\text{€}$

$1.250\text{€} \times 12 \text{ months} = 15.000\text{€} + (\text{additional costs} - \text{Vacation Subsidy, Christmas Subsidy, etc.})$

Hourly rate = $15.000\text{€} / 1.720\text{h} = 8,72\text{€/hour}$

Timesheet = 100 hours

Eligible cost = $8,72\text{€/hour} \times 100 \text{ hours} = 872\text{€}$

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ The **Voluntary Work** must be budgeted under the respective heading.
- ✓ If it is not budgeted in the application, it is assumed that the Promoters chose not to request it.
- ✓ It is not permitted to include or increase the value of voluntary work after submitting the budget in the application process.
- ✓ Overtime hours provided by the Promoter or Partners paid to the employees are not considered voluntary work.

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ The **Hourly Rate for Voluntary Work** is calculated using the following formula:

$$\text{VHTV} = \frac{\text{SMN} \times (1 + \text{taxa TSU})}{22 \div 7}$$

- ✓ VHTV - *Valor Hora Trabalho Voluntário* (Hourly Rate for Voluntary Work)
- ✓ SMN - *Salário mínimo nacional em vigor* (National minimum wage in force)
- ✓ TSU - *Taxa Social Única em vigor* (Social Security Rate in force)
- ✓ Therefore, currently:

$$\text{VHTV} = \frac{665\text{€} \times (1.2375)}{22 \div 7} = 5,34\text{€}$$

2-3

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ Payment will be made in two stages: half of the amount when 50% of the financial execution of the project is reached and the other half in the final payment request, in order to allow for adjustments regarding the actual financial execution of the project.
- ✓ Voluntary work requires the presentation in a report of the Volunteer Identification Card issued by the António Sérgio Cooperative for the Social Economy – CASES and a copy of the Volunteering Programme established between the volunteer and the entity promoting the voluntary work.

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ The **Travel Expenditure** include the following costs: subsistence allowance, accommodation, meals, transport, visas
- ✓ Provided that they are in accordance with normal practices related to travel costs of the Promoter and Partners and do not exceed the benchmarks applicable to similar categories of the Portuguese Public Administration.

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ For **Travel Expenditure**, the national legislation in force for the country of each entity/partner applies.
- ✓ When the travel expenditure is supported by a member of the project team, in order for it to be considered eligible, it must be accompanied by proof of reimbursement made by the entity, with evidence of payment via bank transfer.
- ✓ Expenditure transacted in other currencies must calculate the exchange rate to euros through a National Bank converter, selecting the actual date of the expenditure.

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ When traveling, you have two options: to request **Allowances** or the reimbursement of expenditure. Expenditure related to a travel for which allowances were requested are not eligible.
- ✓ According to the type of allowance requested, the accommodation in a three-star hotel or similar establishment may be reimbursed.
- ✓ When the meal is lunch, the amount of the meal allowance should be deducted.

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ The expenditure of acquiring new or used **Equipment** is only eligible upon demonstration that its acquisition and use is essential to the execution of the project, being subject to the regime of depreciation and amortization, according the national legislation.
- ✓ This item includes both costs with the depreciation of **tangible fixed assets** (computers, printers, cameras, etc.) and costs with the amortization of **intangible fixed assets** (e.g.: software).
- ✓ Only the proportion of amortization corresponding to the duration of the project is considered eligible.
- ✓ Shall apply National legislation to purchase.

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other
supplies

Subcontracting

- ✓ This heading includes all fast-wearing **Consumables** and purchases of goods and services (**Supplies**) essential for the implementation of the Project in all its aspects;
- ✓ Forecasted expenditure with the acquisitions of services from consultants, specialists and other service providers (technicians, artists, creators, etc.).
- ✓ Whenever expenditure occurs within the scope of work meetings or other project activities, there must be evidence of such expenditure.

2. Expenditure eligibility



Direct Costs

Human Resources

Voluntary Work

Travel and Allowances

Equipment

Consumables and other supplies

Subcontracting

- ✓ The expenditure of **Subcontracting** services to third parties, which constitute the acquisition of services, is carried out in accordance with the public procurement rules, through which it is intended to obtain a result or the development of an activity that falls within the competence of the beneficiary entity or that could also be obtained through the allocation of a partner to the Project.
- ✓ Shall apply National legislation to purchase.



Indirect Costs

Indirect costs are those that cannot be attributed directly to a project but that are indispensable for its implementation.

- ✓ Electricity;
- ✓ Water;
- ✓ Rents and leases (not project specific);
- ✓ Communication (mail, telephone, internet, etc.);
- ✓ Insurance;
- ✓ Fees related to transversal external services (accounting, management services);
- ✓ Maintenance and repair;
- ✓ Cleaning, hygiene and comfort;
- ✓ Surveillance and security;
- ✓ Costs with support personnel (administrative, telephone operator, IT, support technicians).



Documentary Evidence

Human Resources

Evidence Checklist

- ☐ Payment slips / Salary receipts;
- ☐ Timesheet / Hour sheet with the working time occupation (for HR with partial allocation);
- ☐ Contract (submitted only once per employee and whenever it is altered through amendments or a new contract);
- ☐ Proof of Transfers;
- ☐ Documents supporting other allowances;
- ☐ Documents supporting the employer's costs with Social Security;
- ☐ Documents supporting the work accident insurance;
- ☐ Accounting records; and
- ☐ All documents relating to its contractualisation and adjudication.



Documentary Evidence

Voluntary Work

Evidence Checklist

- ☐ Time Chart;
- ☐ Volunteer Identification Card;
- ☐ Documents supporting the work accident insurance;
- ☐ Accounting records; and
- ☐ All documents relating to its contractualisation.



Documentary Evidence

Travel and Allowances

Evidence Checklist

- ☐ Travel itinerary bulletin;
- ☐ Proof that demonstrates the connection to the project
 - Examples: meeting invitation or agenda, event program, participation certificate, attendance list, meeting minute.
- ☐ Proof of Transfers;
- ☐ Accounting records; and
- ☐ All documents relating to its contractualisation and adjudication.



Documentary Evidence

Equipment

Evidence Checklist

- ☐ Budget;
- ☐ Invoice and Receipt or Invoice-Receipt;
- ☐ Public Procurement Checklist;
- ☐ Proof of Transfers;
- ☐ Accounting records; and
- ☐ All documents relating to its contractualisation and adjudication.



Documentary Evidence

Consumables and other supplies

Evidence Checklist

- ☐ Invoice and Receipt or Invoice-Receipt;
- ☐ Attendance sheets of the participants in the meetings/activities (if applicable);
- ☐ Convocation Notices (if applicable);
- ☐ Program (if applicable);
- ☐ Ticketing (if applicable);
- ☐ Public Procurement Checklist;
- ☐ Proof of Transfers;
- ☐ Accounting records; and
- ☐ All documents relating to its contractualisation and adjudication.

2. Expenditure eligibility



Documentary Evidence

Subcontracting

Evidence Checklist

- ☐ Invoice and Receipt or Invoice-Receipt;
- ☐ Public Procurement Checklist;
- ☐ Proof of Transfers;
- ☐ Accounting records; and
- ☐ All documents relating to its contractualisation and adjudication.

2. Expenditure eligibility



Documentary Evidence

General

General Checklist

- ☐ Bank statements;
- ☐ Donor Countries Expenditure certified Report;
- ☐ Licenses (if applicable);
- ☐ Construction Licenses (if applicable);
- ☐ Permits (if applicable).



3

Reports

3. Reports



Financial Execution Report

Iceland Liechtenstein Norway grants


PROGRAMA CULTURA


Relatório de Execução Financeira


Versão 1.0 - dezembro 2021

Data do Relatório

Relatório N.º

 REPÚBLICA PORTUGUESA
CULTURA

 PATRIMÓNIO CULTURAL

 dgARTES
DIREÇÃO-GERAL DAS ARTES

3. Reports



SUMMARY

PROGRAMA CULTURA

1 - Identificação do Projeto

Promotor:	<input type="text"/>
NIF:	<input type="text"/>
Nome do Projeto:	<input type="text"/>
Código do Projeto	<input type="text" value="0"/>

RELATÓRIO DE EXECUÇÃO FINANCEIRA

Data do Relatório	<input type="text"/>				
Data de início	<input type="text"/>	Data de Fim	<input type="text"/>	Relatório de Execução n.º	<input type="text" value="0"/>

2 - Identificação da despesa elegível do Promotor e Parceiros

- ✓ Project and Report Identification (fill in the blanks - blue fields are auto-completed)

3. Reports



SUMMARY

2. Identificação da despesa elegível do Promotor e Parceiros						
Designação	NIF	Despesa Total Executada (€)	Despesa Total Elegível Executada (€)	Despesa Total Elegível Validada (€) (a preencher pela DGARTES)	% de Financiamento do Programa (a preencher pela DGARTES)	Financiamento Justificado (€) (a preencher pela DGARTES)
Promotor		0,00 €	0,00 €			- €
Parceiro 1		0,00 €	0,00 €			- €
Parceiro 2		0,00 €	0,00 €			- €
Parceiro 3		0,00 €	0,00 €			- €
Parceiro 4		0,00 €	0,00 €			- €
Parceiro 5		0,00 €	0,00 €			- €
Parceiro 6		0,00 €	0,00 €			- €
Parceiro 7		0,00 €	0,00 €			- €
Parceiro 8		0,00 €	0,00 €			- €
TOTAL		0,00 €	0,00 €	0,00 €		- €

- ✓ The Promoter must fill in the Designation, TIN/VAT No. fields for all the Partners.
- ✓ The fields “Total Expenditure Executed” and “Total Eligible Expenditure Executed” are auto-completed.
- ✓ The fields “Total Validated Eligible Expenditure”, “% of Programme Financing” and “Justified Financing” are filled in by DGARTES.

3. Reports



SUMMARY

3 - Resumo - Despesa Realizada neste Relatório por Atividade

Atividade	Entidade	Despesa Total Executada *	Despesa Total Elegível Executada*(€)	Despesa Total Elegível Validada (€) (a preencher pela DGARTES)	% de Financiamento do Programa (a preencher pela DGARTES)	Financiamento Justificado (€) (a preencher pela DGARTES)
Atividade (especificar)						- €
						- €
						- €
						- €
	TOTAL	0 €	0 €	0 €		0 €
Atividade (especificar)						- €
						- €
						- €
						- €
	TOTAL	0 €	0 €	0 €		0 €
Atividade (especificar)						- €
						- €
						- €
						- €
	TOTAL	0 €	0 €	0 €		0 €

- ✓ The activities must be identified according to the designation in the application.

Example:

Atividades
C1 - Despesas transversais para implementação do projeto

3. Reports



SUMMARY

4 - Resumo - Despesa Realizada neste Relatório por Rubrica de Despesa						
Rubricas de Despesa	Entidade	Despesa Total Executada (€)	Despesa Total Elegível Executada (€)	Despesa Total Elegível Validada (€) (A preencher pela DGARTES)	% de Financiamento do Programa (A preencher pela DGARTES)	Financiamento Justificado (€) (A preencher pela DGARTES)
a) Recursos humanos	Promotor					- €
	Parceiro 1					- €
	Parceiro 2					- €
	Parceiro 3					- €
	Parceiro 4					- €
	Parceiro 5					- €
	Parceiro 6					- €
	Parceiro 7					- €
	Parceiro 8					- €
	TOTAL	0 €	0 €	0 €		0 €

- ✓ The total expenditure incurred per heading, per partner entity, must be filled in, according to the previous rules and fields.

3. Reports



SUMMARY

5 - Adiantamentos pagos ao Promotor e Parceiros				
Designação	NIF	Valor recebido no último adiantamento (€)	Valor Total dos Adiantamentos recebidos (€)	
Promotor				
Parceiro 1				
Parceiro 2				
Parceiro 3				
Parceiro 4				
Parceiro 5				
Parceiro 6				
Parceiro 7				
Parceiro 8				
TOTAL		0,00 €	0,00 €	

- ✓ Fill in all the information of both the Promoter and the Partners.
- ✓ The Total is automatically calculated by adding all the fields.

3. Reports



II a – HR actual costs

N.º de ordem	Promotor/Parceiro	Identificação do Colaborador	Função	Vencimento Base_€	Sub. Férias_€	Sub. Natal_€	Subs. refeição_€	Outros abonos elegíveis_€	Encargos Ent. Patronal SS/CGA_€	Seguro de Acidentes Trabalho_€	Total_€	Total Horas trabalhadas no mês	Total Horas Imputadas ao Projeto	Total valor imputado (€)	Valor imputado à Actividade							Valor imputado à A					
															(identificar actividade)							(identificar activi					
															Nº Horas	Vencimento + Abonos_€	Subs. Férias_€	Subs. Natal_€	Subs. refeição_€	Cont. Ent. SS/CGA_€	Seguro Ac. Trab._€	Total Imputado	Nº Horas	Vencimento + Abonos_€	Subs. Férias_€	Subs. Natal_€	Subs. refeição_€
1											- €		0,0	0,0								- €					
2											- €		0,0	0,0								- €					
3											- €		0,0	0,0								- €					
4											- €		0,0	0,0								- €					
5											- €		0,0	0,0								- €					
6											- €		0,0	0,0								- €					
7											- €		0,0	0,0								- €					
8											- €		0,0	0,0								- €					
9											- €		0,0	0,0								- €					
10											- €		0,0	0,0								- €					
11											- €		0,0	0,0								- €					
12											- €		0,0	0,0								- €					
13											- €		0,0	0,0								- €					
14											- €		0,0	0,0								- €					
15											- €		0,0	0,0								- €					
16											- €		0,0	0,0								- €					
17											- €		0,0	0,0								- €					
18											- €		0,0	0,0								- €					
....											- €		0,0	0,0								- €					
														- €								- €					

- ✓ If the Promoter chose the option of HR Actual Costs Method, he will only have to fill in this sheet.
- ✓ It must take into consideration the values presented in the application and the method that was selected.
- ✓ The activities must be identified according to the designation in the application.

3. Reports



II b - HR 1720H - Hour Calculation

	Identificação do Colaborador	Vencimento Base_€	Subsidio Férias_€	Subsidio Natal_€	Subs. Refeição_€	Outros abonos_€	Encargos Ent. Patronal SS/CGA_€ (taxa 23,75%)	Seguro de Acidentes de Trabalho_€	Total_€	Valor Hora_€	Observações
2021											
Janeiro							0,00 €		0,00 €		
Fevereiro							0,00 €		0,00 €		
Março							0,00 €		0,00 €		
Abril							0,00 €		0,00 €		
Maio							0,00 €		0,00 €		
Junho							0,00 €		0,00 €		
Julho							0,00 €		0,00 €		
Agosto							0,00 €		0,00 €		
Setembro							0,00 €		0,00 €		
Outubro							0,00 €		0,00 €		
Novembro							0,00 €		0,00 €		
Dezembro							0,00 €		0,00 €		
									0,00 €	0,00 €	

- ✓ If the Promoter chose the option to apply for the HR 1720H method, he will have to fill in the table in order to determine the hourly rate of each employee.
- ✓ It must be filled in with the data related to the previous year, for each of the employees.

3. Reports



II b - HR 1720H - Allocation

Reporte de despesas com Recursos Humanos por recurso à regra das 1720h

N.º de ordem	Promotor/Parceiro	Identificação do Colaborador	Função	Colaborador em exclusividade (S/N)	Valor hora_€	Total Horas Imputadas ao Projeto	Total imputado ao Projeto (€)	Despesa Imputada															
								Valor imputado à Actividade		Valor imputado à Actividade		Valor imputado à Actividade		Valor imputado à Actividade		Valor imputado à Actividade		Valor imputado à Actividade		Valor imputado à Actividade		Valor imputado à Actividade	
								[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]	
								N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€
1						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
2						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
3						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
4						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
5						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
6						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
7						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
8						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
9						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
10						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
11						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
12						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
13						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
14						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
15						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
16						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
17						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
18						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
...						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€
						-	-	-	€	-	€	-	€	-	€	-	€	-	€	-	€	-	€

- ✓ After calculating the hourly rate in "II b - HR 1720H - Hourly Calculation", this sheet will have to be filled in.
- ✓ The activities must be identified according to the designation in the application.

3. Reports



III - HR - Voluntary Work

N.º de ordem	Promotor/Parceiro	Identificação do Voluntário	Função	Valor hora_€	Total Horas Imputadas ao Projeto	Total imputado ao Projeto (€)	Despesa Imputada															
							Valor imputado à Atividade		Valor imputado à Atividade		Valor imputado à Atividade		Valor imputado à Atividade		Valor imputado à Atividade		Valor imputado à Atividade		Valor imputado à Atividade		Valor imputado à Atividade	
							[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]		[identificar actividade]	
							N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€	N.º Horas	Total Imputado_€
1					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
2					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
3					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
4					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
5					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
6					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
7					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
8					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
9					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
10					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
11					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
12					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
...					0,0	0,0	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		
						- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €	- €		

- ✓ Amounts related to Voluntary Work can only be reported if this has been foreseen and approved in the application.
- ✓ The activities must be identified according to the designation in the application.

3. Reports



IV – Incurred Expenditure

N.º de ordem	Promotor/Parceiro	Rubrica	Fornecedor			Tipo de Contratação Pública	Documento Comprovativo da Despesa				Documento de Quitação da Despesa				Total Montante Imputado ao Projeto_€	Montante Imputado à Actividade_€	Montante Imputado à Actividade_€	Montante Imputado à Actividade_€	Montante Imputado à Actividade_€	Montante Imputado à Actividade_€
			NIF	Designação	Descrição da despesa		Tipo	Nº	Data	Montante Total_€	Tipo	Nº	Data	Montante Total_€		(identificar actividade)	(identificar actividade)	(identificar actividade)	(identificar actividade)	(identificar actividade)
1															- €					
2															- €					
3															- €					
4															- €					
5															- €					
6															- €					
7															- €					
8															- €					
9															- €					
10															- €					
11															- €					
12															- €					
13															- €					
14															- €					
15															- €					
16															- €					
17															- €					

- ✓ All reported expenditure must be accompanied by supporting and accounting documents.
- ✓ Columns C, G, I and M have a pre-defined designation, select only the desired one.
- ✓ The activities must be identified according to the designation in the application.

3. Reports



V - Forecast PP

Previsões para Pedido de Pagamento	
Programa Cultura	
Projeto	
Promotor	
Data de Fim do relatório	
Necessidades de Tesousaria (Data de Início)	
Necessidades de Tesousaria (Data de Fim)	
Prespetivas de Pagamento (Data de Início)	
Prespetivas de Pagamento (Data de Fim)	
Total de meses previstos	

- ✓ Enter the Project and Promoter data. The remaining fields are auto-completed, and will be the same as those in sheet “I – SUMMARY”.

3. Reports



V – Forecast PP

Despesas previstas (1º Semestre)

Mês	Montante	Breve descrição da atividade
TOTAL	0,00 €	

Despesas previstas de (2º Semestre)

Mês	Montante	Breve descrição da atividade

- ✓ The forecasted expenditure for each semester will be used for the payment request calculation.
- ✓ The forecasted expenditure must be filled in according to the Reporting Timetable Map and the report number.

3. Reports



Physical Execution Report

5. ATIVIDADES PREVISTAS PARA O PERÍODO ABRANGIDO PELO PRESENTE RELATÓRIO QUE NÃO FORAM IMPLEMENTADAS

(Caso tenham sido solicitadas modificações ao projeto deverá ser tida como referência a versão mais atualizada aprovada)

Para cada atividade prevista para o período em avaliação e não desenvolvida indique:

ATIVIDADE N.º	
Data prevista de início	Nova data de Início (se aplicável)
Justificação para a não implementação	

ATIVIDADE N.º	
Data prevista de início	Nova data de Início (se aplicável)
Justificação para a não implementação	

(Adicionar tantas caixas quantas as atividades a reportar)

- ✓ If the planned activities do not take place, it is necessary to justify the reason why they did not take place and indicate the number, name and date of the activity.



Physical Execution Report

7. AVALIAÇÃO DE RISCOS E ESTRATÉGIA DE MITIGAÇÃO

Risco n.º	Descrição do risco	Atividade n.º	Ações de mitigação previstas

- ✓ The identification and description of potential project risks must consider the degree of risk according to the proposed mitigation measures.

3. Reports



Physical Execution Report

9. DETALHE A EXECUÇÃO FINANCEIRA DO PROJETO

Se o presente relatório não inclui um pedido de pagamento, indique qual o montante total das despesas incorridas no período abrangido pelo mesmo

€

Explique quaisquer desvios relevantes face ao orçamento aprovado
(se aplicável)

10. PREVISÃO DE INVESTIMENTO

Se o presente relatório inclui um pedido de pagamento, detalhe a previsão das aquisições/investimentos que serão feitos com o valor desse pagamento (não aplicável se se tratar do Balanço Final do Projeto)

✓ Fill in points 9. and 10. according to the payment request submission.

3. Reports



Physical Execution Report

12. INDICADORES DO PROJETO

Indique os resultados alcançados no período abrangido pelo presente relatório face aos indicadores aprovados em candidatura

(aplicar aos indicadores de realização e de resultado)

Atividade implementada	Indicador	Unidade de Medida	Meta definida	Resultado alcançado	Fonte de verificação

(as primeiras 4 colunas devem ser preenchidas de acordo com a candidatura para permitir a comparação com os resultados; o promotor deverá preencher apenas as últimas duas colunas)

- ✓ Describe the output and performance indicators, the unit of measurement, expected and the planned and achieved quantity of both.
- ✓ The indicators must be those on the application form.

3. Reports



Physical Execution Report

15. ATIVIDADE DE COMUNICAÇÃO

Descreva as atividades de comunicação realizadas, de acordo com a proposta apresentada na candidatura aprovada (ou Plano de Comunicação se aplicável)

Atividade/ ações de comunicação	Data Prevista	Media/ canal	Entidade responsável pela atividade	Resultados alcançados	Implementado em (data e local)	Fonte de verificação

✓ To describe the communication activities performed, for example:

Multimedia
Media
Social Media
Website
Publications
Event Organizations
Fairs and Exhibitions
Etc.

3. Reports



On-site Verifications

- ✓ On-site verifications are complementary to administrative verifications in order to confirm the project completion, as well as to obtain reasonable assurance as to the legality and regularity of the underlying transactions.
- ✓ All projects must undergo at least one on-site verification, which must be carried out when validating the last interim payment request for the project.
- ✓ However, a risk analysis of the project may determine that more than one on-site verification has to be carried out.
- ✓ On-the-spot verifications are carried out using a checklist specifically developed for this purpose.



On-site Verifications

Therefore, the Programme Operator/Programme Partner must ensure that the expenditure included in the payment requests:

- ✓ Were made within the eligibility period;
- ✓ Relate to the project selected in accordance with the applicable selection criteria and approved within the scope of the Call and the Programme;
- ✓ Have not been funded by other community or national programmes;
- ✓ Are in compliance with the eligibility rules;
- ✓ The co-financed products/services have been provided;
- ✓ The supporting documents are adequate;
- ✓ The indirect costs and unit costs have been correctly allocated;
- ✓ The public procurement rules have been complied with;
- ✓ The environmental, advertising and equal opportunity and non-discrimination rules have been complied with.

For this purpose, the Promoter must, during the on-the-spot verification, submit to the Programme Operator/Programme Partner or to the external auditors hired by the Programme Operator, the Project File as well as any other document that may be requested.

3. Reports



Status

- ✓ Every month, the Programme Operator and the Programme Partner will request from each Promoter a status report that describes the financial and physical execution, risk assessment and ways to mitigate them.
- ✓ This Status will be shared with the National Focal Point, in order to ensure that no deviations or risks arise that could hinder the feasibility of each project.



4

FAQ

4. FAQ



Do ineligible expenditure provided for in the application have to be reported?

- ✓ The projects that submitted ineligible expenditure (necessary for the execution of the project) in the application must report them in a report, indicating the amount to be considered as ineligible. They must also submit an expenditure document, similarly to eligible direct expenditure.

How shall be reported costs from Donor Partners?

- ✓ The Donor Partner must hire an independent auditor qualified to carry out statutory audits of accounting documents, certifying that the claimed costs are incurred in accordance with the Regulation, the national law and relevant national accounting practices.
- ✓ The Project Promoter must includes all partners costs in the report.

4. FAQ



Should transfers of tranches to partners give rise to the issuance of a discharge certificate?

- ✓ There must be evidence of the transaction through bank statement and proof of transfer from the Project's exclusive account to the Partner's account. It is at the Promoter and Partners discretion to decide on other documents. There can be no commercial transactions between the entities that integrate the partnership under the scope of the project.

Regarding the expenditure made by the national Partners, should it be certified and copies sent so that we can fill in the various interim reports?

- ✓ The expenditure of the national Promoter and Partners does not require certification, being audited by the Programme through an External Audit team. At the time of the financial report, they must submit a copy of all the expenses documents to be reported, along with the respective discharge documents. Only expenditure actually paid and whose payment is proven in the bank statement within the reporting period of the respective financial report can be reported.

4. FAQ



Are the Partners that finance the project obliged to transfer the amount of their support to the Promoter or, on the other hand, should this amount of support remain with the Partners for the execution of their expenditure, with adjustments being made during the course of the project?

After receiving the initial advance, must the Promoter transfer to all partners the respective 15% of each partner's budget or can it only do so in the year in which the partner has expected budgeted expenditure?

- ✓ Regarding the transfers to partners, the Promoter must be governed by the Partnership Agreement and the Project's Funding Contract. It may be an integral clause of the Partnership Agreement, as it is an agreement between the Promoter and the Partner.
- ✓ It is the Promoter's responsibility to ensure the proper management of funding, reconciling the budgeted expenditure with the activities in the timetable and with the amounts to be transferred to the partners.
- ✓ All transfers must be substantiated, justified and verifiable.

4. FAQ



How should I pay the human resources costs when the issued guides include a group of workers and not all of them are allocated to the project?

- ✓ Only the amounts actually spent with personnel allocated to the project should be charged to the project.
- ✓ In the case of Social Security, the Promoter can ask the accounting department for the Social Security statement detailing the names of the employees. Thus, he will be able to prove that Social Security is being paid and considered on the salaries of the allocated workers as expenditure.
- ✓ The payment must be made through the usual account. The Promoter will have to make an amending transfer, passing from the exclusive project account to the account from which these payments are usually made, the value of the costs with the employees assigned to the project.

Iceland 
Liechtenstein
Norway grants



**PATRIMÓNIO
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Direção-Geral do Património Cultural

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