

Partner Reports – Common Mistakes

Budget Line	Specific Methodology (BL1 only)	Common Mistake
ALL		<ul style="list-style-type: none"> - FLC must explain their approach for verifying defrayal for <u>all budget lines</u> (including for employers' costs) - Any additional evidence requested from partners by FLC must be uploaded onto the system (this is ensure this information is available for future audits which will usually be carried out on a sample basis) - FLC must provide their calculation methodology for any corrections made - Figures can only be rounded to nearest 0.01€ - When VAT is claimed by the partner, the FLC must confirm on which basis they have assessed that this VAT is eligible. Evidence supporting partner's ability to claim VAT to the Programme should be provided on eMS at 1st claim. - FLCs should ensure that partners do not upload documents with accents in the titles as these cannot be opened by the JS - Proof of defrayal should demonstrate that the amount has left the organisation. Internal invoicing is therefore not considered as payment.
BL1	All Methods	<ul style="list-style-type: none"> - Contracts need to be provided - UK PPs: FLC must explain how they have checked that documents containing payroll information represent genuine accounting documents - Employment documents (contracts, mission letters, timesheets) must be signed - Any excel document that has been created for the calculation methodology should be provided to the JS. - UK PPs: Elements of staff salaries that are no eligible should be deducted (any NI subject to a rebate, apprenticeship levy, etc).
	1720	<ul style="list-style-type: none"> - For the first claim, annual employment costs must be based on the 12 months preceding the signing of the Grant Offer Letter - Part-time staff cannot divide their annual salary by 1720 "prorate-ed" to reflect their part time status. For part time staff wanting to claim using the 1720 method please contact the JS - Where staff were not employed 12 months prior to the signing of the Grant Offer Letter please contact the JS.
	Fixed percentage	<ul style="list-style-type: none"> - The mission letter establishing the fixed rate must indicate the start date of the position, which should be consistent with the actual start of activities on the project. Potential abuses in light of activities described in the PP report should be flagged.
BL3		<ul style="list-style-type: none"> - Evidence of attendance of meetings (sign-in sheet; minutes; photographs) and evidence of their relation to the project (e.g. agendas) must be uploaded onto the system. If provided by the partner outside of eMS these can be uploaded in a zip-file so that do not get lost.

		<ul style="list-style-type: none"> - Evidence of attendance, including sign-in sheets, must show the date and location of meetings - FLC must explain how they have checked that costs are compliant with partners' internal rules - VAT must be deducted when applicable (see Programme Manual – GN 8) - Where travel expenditure is paid through an external travel agent, the FLC must explain how they have checked that the procurement of their provider was in line with the Programme and partner's rules on procurement - BL3 costs should be claimed in the currency of the final defrayal by the partner organisation (e.g. when an employee was reimbursed in £ by their employer, the costs should be claimed in £ even if the employee paid for them in €). - If staff members have claimed staff expenses from another currency using an exchange rate, the rate used must be recorded and justified - Receipts should be provided for all costs apart from in exceptional circumstances - For costs related to mileage, at minimum the starting point and destination should be provided in order to verify miles claimed (e.g. the route shown on a google map). - Any costs related to travel outside the programme area should be related to travel explicitly mentioned in the application form or claimed accompanied by evidence of authorisation by the JS to carry out this trip.
BL4		<ul style="list-style-type: none"> - FLC must explain their methodology for confirming that procurements were carried out in accordance with the relevant rules - Even when 3 quotes are not necessary, the FLC should explain how they have checked that purchases represent good value for money
BL5		<ul style="list-style-type: none"> - FLC must explain how they have checked that costs are compliant with partners' internal rules on depreciation - For equipment that will not be fully depreciated before the end of the project, an asset management plan must be provided - FLC must explain their methodology for confirming the procurements were carried out in accordance with the relevant rules - FLC should confirm that they have ascertained whether equipment are part of repeat purchases - Even when 3 quotes are not necessary, the FLC should explain how they have checked that purchase represents good value for money