

## ANNEX III REPORTING REQUIREMENTS

### 1. INTERIM IMPLEMENTATION REPORT(S)

The interim technical implementation report(s) will describe the work carried out and the results obtained during the period indicated in Article I.6 of this grant agreement and state in particular:

- the results obtained to date and an indication of any deviation from the initial work programme set out in Annex I to the grant agreement that has occurred or is likely to occur<sup>1</sup>;
- the work programme planned for the following period;
- copies of any publications, products or other relevant outputs or deliverables of the project to date.

The interim financial implementation report(s) will compare the expenditure incurred during the reporting period with the foreseen budget stated in Annex II of this grant agreement. The budget implemented in the interim financial report should follow the same structure as the estimated budget in Annex II.

The interim implementation report(s) and any other documents referred to, must be sent to the Executive Agency before the date indicated in Article I.6.

### 2. FINAL IMPLEMENTATION REPORT

The final implementation report referred to in Article I.6 should include in particular a final technical implementation report and a final financial report<sup>2</sup>:

#### 2.1. Technical implementation report

##### *2.1.1. Detailed description of all the activities conducted*

The description should relate to the activities specifically foreseen in Annex I. This section of the report should summarise the activities specifically foreseen and those directly related to the objectives of the project and present and explain the activity actually done, their correspondence to the foreseen programme and objectives, and show how each activity has contributed to the stated objectives.

Copies of any publications, products or other relevant outputs or deliverables of the project to date shall be annexed.

Any difference between the programme and objectives foreseen and those actually conducted and achieved must be highlighted and explained.

<sup>1</sup> Without prejudice to Art. II.13.

<sup>2</sup> N.B. : The description of the required content of the activity report is not exhaustive

### ***2.1.2. Manpower for the execution of the activities***

This section of the report should present a complete list of all the persons who have participated in the execution of the project and, for each of them, the man/days of work, the professional level or category and the corresponding unit and total cost. In order to conciliate the man/days of work with the expenditure, the portion of time of each individual carrying out the action must be recorded.

In the case of partner organisations or external bodies, the organisation to which each person belongs should be clearly identified. The activities conducted by each person involved will be described and it will be explained how they relate to the various activities and objectives of the project.

It must be shown how the data requested for Annex II compares with the corresponding information provided with the proposal. It should naturally also correspond to the details provided in the financial report.

### ***2.1.3. Partners involved***

This section should present how the work has been distributed among the various partners. It will explain which activities the various partners have conducted, how they have been co-ordinated and how they have contributed to the set objectives.

### ***2.1.4. Countries involved***

This section should explain what activities have been conducted in each of the countries involved and how the results have been made available in each country.

### ***2.1.5. Achievement of the objectives***

This section should explain how the objectives have been achieved. It should present an evaluation of the results achieved and explain on what monitoring, assessment or relevant evidence the conclusions presented on the results achieved are based. Any problem in achieving the objectives must be highlighted and explained.

## **2.2. Financial report**

The beneficiaries should respect the following rules<sup>3</sup>:

- Their final financial report must follow the same structure as the estimated budget in Annex II.
- The financial report must be certified according to the provisions of Article 180, paragraph 1a of the Implementing Rules<sup>4</sup> and signed.
- The payment request (dated and signed) must be jointed to this report.

<sup>3</sup> Templates of the documents are available in the "Guidelines for the balance payment" published on EAHC website.

<sup>4</sup> The beneficiary shall certify on his honour that information contained in requests for payments is full, reliable and true. He shall also certify that the costs incurred can be considered eligible in accordance with the grant agreement and that requests for payment are substantiated by adequate supporting documents that can be checked.

**The (co-)beneficiary who has the status of non-governmental body** should submit additionally:

- Copy of the balance sheet and a full summary statement of the receipts and expenditure for the period of eligibility covered by the grant agreement (i.e. up to 3 years);
- The final detailed financial statement must be accompanied by an external audit report on the beneficiary's accounts for the duration of the action (one copy) if the share in the grant for an action for the beneficiary is EUR 750 000<sup>5</sup> or more, when the cumulative amounts of requests for payment is at least EUR 325 000. The thresholds shall apply to each beneficiary
- In line with Annex VI of the Commission Decision concerning the adoption of the financing decision for 2011 in the framework of the second programme of Community action in the field of health (2008-13) and on the selection, award and other criteria for financial contributions to the actions to this programme (Work Plan 2011), the (co-)beneficiary who has the status of non-governmental body should submit additionally:
  - The Financial independence form filled in according to the template attached in Annex VII of the grant agreement and certified by an independent auditor. Information provided in this form should cover the period of the grant agreement.

At the time of the final report, the financial independence will be assessed based on the financial information for the financial year for which the grant was attributed. If the information provided shows that during the financial years covered by the agreement, the (co-) beneficiary received more than 20 % of its core funding from private sector organisations representing a conflicting interest, or from other sources representing a conflicting interest, the entire amount of the grant shall be recovered.

Any beneficiary (public or non-governmental body), whose accountancy is established in another currency than euros, shall convert actual costs as registered in his accounts into euros at the monthly accounting rate established by the Commission, published on its website<sup>6</sup> for the first day of the month the final report is to be submitted by the beneficiary.

**IMPORTANT: The absence of complete, clear and structured information and data as described in this annex will be a reason for non acceptance of the activity report.**

<sup>5</sup> The audit certificate shall certify that the costs declared by the beneficiary in the financial statements on which the request for payment is based are real, accurately recorded and eligible in accordance with the grant agreement)

<sup>6</sup> <http://ec.europa.eu/budget/inforeuro/index.cfm?fuseaction=home&Language=en>

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