



Project Closure Manual

COOPERATION PROGRAMME INTERREG V-A

GREECE – BULGARIA 2014-2020

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1. Project Closure Procedures

At the end of the project implementation, several obligations arising from the Programme, the EU and the national legislation still apply.

1.1. Final Project Report

After finalisation of the project's activities, the Lead Beneficiary (LB) must submit a Final Project Report (standard form provided¹) to the Managing Authority (MA)/ Joint Secretariat (JS) ***not later than two (2) months from the date of the final verification***, giving a qualitative summary of the project implementation as a whole.

This report should provide an overview of the project's activities and achievements. It should also highlight how cross-border/territorial cooperation has contributed to attain the expected results and should include a detailed description of the measures foreseen in order to ensure their durability. In addition it should contain financial information about all verified and/or certified expenditures.

As the Project Progress Report, the Final Project Report shall contain:

- a) report detailing all project activities, achievement of outputs and results, deliverables produced;
- b) financial reporting regarding all project certified expenditure, including those related with activities of the last reporting period;
- c) relevant attachments such as communication and publicity documents.

The Final Project Report must be filled in English, using ~~pre-filled the~~ templates provided by the JS and it has to be submitted to the JS electronically, ~~signed and stamped~~, via uploading on the MIS <https://logon.ops.gr/> ~~and and~~ attached to the Final Application Form (AF) (see section 2 below).

1.2. Summary table of final project reporting

The table below shows the different steps during the project closure period:

Timeline of final project reporting			
	Closure Period		
Activity/ Deliverable	Final payments	Final verifications	Final Project Report
Reporting period	Preferably up to six (6) months from the end date of the project ²		Up to two (2) months from the final verification(s)

¹ Template is available in the Programme website

² Please note that this duration is highly recommended to be adhered by the PBs

Timeline of final project reporting			
	Closure Period		
Reporting of eligible costs	Payment of implementation-related costs incurred <u>(invoiced before the end date of the project)</u> as well as all costs related to the elaboration and submission of the Final Progress Report and to the project administrative closure activities including the final verification fee. <u>(invoiced after the end date of the project)</u>	Verification of expenditure of implementation-related costs incurred as well as all costs related to the elaboration and submission of the Final Progress Report and to the project administrative closure activities)	Reporting of all implementation-related costs incurred <u>paid out</u> and verified, as well as all costs related to the elaboration and submission of the Final Progress Report and to the project administrative closure activities
Reporting of activities			Giving a qualitative summary of the project as a whole and detailing all project activities, achievement of outputs and results, deliverables produced. This period is also including the final verification fee.

Please note that the respect of payment timelines is preferable for each Project Beneficiary (PB) and the FLCs. However the final Project Report **must** be submitted up to two months from the final verification (s).³

2. Main Phases in the Project Closure Process

All the Lead Beneficiaries should fulfil the following steps, with the completion of all verifications:

- **1st Phase - Submission by the LB via MIS of:**

During the closure of the projects the LB submits the last Progress Report (for the last reporting period) selecting on the MIS in Section A, field "Is the project completed" the option No".

Final Project Report: ~~The main objective of the Final Project Report is to provide the most representative information on the implementation of the project as related to both,~~

³ See Footnote 2

~~physical activities performed and financial resources used.~~⁴ It is attached to the Final Application Form, ~~signed and stamped.~~

Then the LB submits the Final ~~Application Form~~AF on MIS (option "Create Application Form for project completion"), which concerns the completion of the ~~Application Form~~AF with all necessary information related to the final data of project implementation in both, physical and financial terms). The ~~Project~~ detailed description is also attached⁵ ~~as well as the Final Project Report as described in Section 1.1 herewith.~~ The ~~f~~Final AF ~~with the attachments has to will~~ be approved by the MA/JS before the next step.

Finally the LB submits the Final Progress Report with all the verified expenditures of the project and connects it with the ~~f~~Final AF. In this ~~f~~Final Progress Report the selection is made "Is the project completed: yes", ~~immediately~~ after the approval of the Final ~~Application Form~~AF in the MIS. In the ~~PRs~~Final Progress Report, attachments (.xls, .doc, .pdf, etc.) are permitted for proof of publicity or for the achievement of indicators. However the ~~Final~~ Progress Reports will not be attached, ~~signed and stamped.~~

Along with the ~~three (3)~~ main documents described above, the LB submits, in electronic format, the project final deliverables which can be stored electronically and relevant attachments concerning communication and publicity ~~documents.~~ For more information please refer to Chapter 6 "CLOSURE OF THE PROJECTS" of the Programme's Information and Publicity Guide (latest version).

- **2nd Phase:**

Examination by the MA/JS of ~~a) the Final Application Form~~AF, ~~b) the Final Project Report and c) the Final Progress Report~~

The above documents submitted by the LB via the MIS are subject to thorough examination by the MA/JS in order to ensure that the final data, in both physical and financial terms, have been precisely described and clearly depicted. As far as the financial implementation of the project is concerned, the budgets of the Final ~~Application Form~~AF, the Final Project Report and the Final Progress Report should be aligned with the total expenses verified in the certificates of expenditure of the PBs. Special attention will be focused on the following:

1. The final budget of the project **should not incorporate any results from audit findings.** Assuming, for example, that in a project with total expenses, as defined above, 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 all documents should be equal to 150.300 €. It falls within the responsibility of the MA/JS, in case of noncompliance of all documents to the above principle, to ask from the LB the correction of the documents by returning them for correction.
- ~~2. If needed and in well justified cases A~~any approval in the modification of the budget at closure is subject to the conditions set in the relative part of the Programme and Project implementation Manual.

⁴ Template is available in the Programme website. Please make sure that you use the latest version. Attachment category will be defined and provided.

⁵ Attachment category will be "Project Detailed Description".

~~3.~~

~~2.3.~~ Following the examination of the documents and, especially, for the acceptance of the total final budget, the MA/JS should, on the basis of the analytical list of projects of each payment claim, satisfy itself that no payment suspensions by the Certifying Authority, are in effect. In case a suspension is in effect, no further action can be taken without settling first that pending issue, through the collaboration of the MA/JS with the Certifying Authority.

4. According to the Management and Control System of the programme, before the closure of a project, "on the spot verifications" have to take place for all Greek beneficiaries participating in that project.

- **3rd Phase: Communication to the LB of the Closure Decision**

Upon completion of the 2nd phase and the subsequent acceptance of the correctness of the data provided by the LB, the MA/JS will issue a relative decision through the MIS.

- **4th Phase: Closure of the project in the MIS ~~https://logon.ops.gr/~~**

This is a purely technical aspect performed via close collaboration between the MA/JS of the Programme and the Certifying Authority and the Special MIS Service.

3. Specifications regarding the eligibility of expenditure

- ~~All invoices and relevant financial documents must be issued until the final date of the Subsidy Contract/Application Form;~~

- Expenditure has to be incurred (invoiced) before the end date of the project set in the Subsidy Contract, with the exception of costs incurred (invoiced) as described in the Table: Timeline of final project reporting (above). The payment of first level control costs and project closure administrative activities should be made within the above set timeframe but no later than 31/12/2023. Obviously these documents will be issued after the end of the project;
- When the final payment to the First Level Controller is concluded, the PB inputs the appropriate expenditure documentation on MIS within a period of 20 calendar days. Please note that this period is included in the two-month period for the submission of the Final Project Report. The First Level Controller verifies this last expenditure without any additional fee;
- The bank charges for the transfer of the final EU contribution reimbursement will not be eligible;
- Non-conformity with the Call for Proposals thresholds at project closure may be accepted and must have the consent/ acknowledgement of the MA/JS;
- In all of the above cases, the LB will have the obligation to incorporate the respective information into the Final Project Report, the Final Progress Report and Final ~~Application Form AF~~, while no modification of the Partnership Agreement and the Subsidy Contract is required;
- Expenditures incurred by a PB after the submission of the Final ~~Application Form AF~~ by the LB to the MA/JS, ~~are is~~ ineligible;
- If, no later than the closure of the Programme, the project is identified as revenue-generating, the MA is entitled to ask for a refund to the Programme in proportion to the public contribution. Should a cost benefit analysis is required this will be executed before the closure of the project and at the PB's expense unless otherwise indicated in their respective budget;

- ~~Before the issuance of the Letter of Acceptance—the closure documents~~, Greek Beneficiaries should have completed all necessary administrative steps in order to balance the payments of the Public Investment Programme with the certified amounts of their expenditure. They are obliged to return to the Public Investment Programme any amounts not spent within the framework of the ~~ir Pp~~ project or any amounts that have been deemed ineligible ~~following controls/audits~~. (Please see Annex 1).
- Procedures which are defined in the Joint Ministerial Decision (JMD) concerning the financial corrections will be followed (if it is applicable).

4. Sustainability ~~—~~ Durability

In the Final Project Report the LB should describe how the deliverables of the proposed project will be used. For example, in the case of infrastructure projects, where maintenance and operation are required, the existence of relevant bodies/ structures/ operating mechanisms should be indicated or the necessary actions in a specific timetable should be foreseen, to ensure maintenance and durability of operation. In the case of projects which do not ~~include—require subsequent~~ operation, the way that the results will be further used should be explained.

Where appropriate and depending on the type of actions the MA/JS can identify the necessary evidence needed to ensure the functionality and viability of the sustainability of the project. In the closure of the project, the partnership must ensure the viability of the project, by taking the necessary administrative decisions, if they have not yet been taken. At the same time the continuous functionality of the project results must be ensured.

An operation comprising investment in infrastructure or productive investment shall repay the contribution from the ESI Funds if within five years of the final payment to the beneficiary or within the period of time set out in State ~~a~~Aid rules, where applicable, it is subject to any of the following: (a) a cessation or relocation of a productive activity outside the programme area; (b) a change in ownership of an item of infrastructure which gives to a firm or a public body an undue advantage; (c) a substantial change affecting its nature, objectives or implementation conditions which would result in undermining its original objectives. Sums unduly paid in respect of the operation shall be recovered by the Member State in proportion to the period for which the requirements have not been fulfilled (Article 71 of the REGULATION (EU) No 1303/2013). The Partnership should commit to this in ~~an official Sustainability Statement~~ Paragraph 3 of the Final Project Report.

5. Ownership of the project outputs

According to the Subsidy Contract, ~~PBs—are~~ the partnership is the owners of any intellectual and industrial property rights on the project's results, reports, deliverables and other documents ~~related to it~~ in their entirety. The proofs of transfer of user rights, if applicable, shall be annexed to the Final Project Report.

The MA reserves the right to use any of ~~them—the above~~ for information and communication ~~actions~~ in respect of the Programme. In case there are pre-existing intellectual and industrial property rights, which are made available to the project, these are fully respected.

Following the provisions of the rules, the publication of information by the Programme Management Structures, or National Authorities, or the European Commission, in order to guarantee their widespread publicity and to make them available to the public, may not be considered as a breach of industrial and intellectual property rights or a breach of

confidentiality clause if the publication does not affect the PBs ~~corporate~~ corporate secrets.

The produced outputs of the project cannot be transferred or be substantially modified within five years of the final payment to the PB (Art.71, CPR No 1303/2013). The project must not undergo any substantial change, such as:

- cessation or relocation of a productive activity outside the programme area;
- a change in ownership of an item of infrastructure which gives to a firm or a public body an undue advantage;
- a substantial change affecting its nature, objectives or implementation conditions which would result in undermining its original objectives.

If any of the above conditions cannot be met by any of the PBs, the MA must be informed without delay. This might imply a recovery of funds unduly paid.

The LB shall ensure that all products developed within the framework of the project are, subject to the provisions of national laws regarding intellectual property, kept free of all rights. The project partnership explicitly commits to giving up all copyright on teaching material, methodologies and other products of any nature resulting from the project.

6. Storage of project documents and accounting records

All accounting and supporting documents (Project Application Form, Subsidy Contract, reports, service contracts, public procurement documentation, rental contracts, important communication among PBs and between the PBs and the Programme Authorities as well as documents required to ensure an adequate audit trail, documents related to expenditure as original invoices and control and audit reports, etc.) must be available and accessible for a period of three ~~years~~ (3) years from 31 December following the submission of the accounts in which the expenditure of the operation is included (according to Art. 140 of the CPR No 1303/2013), unless stricter national rules state a later date. The MA shall inform PB of the start date of the period.

Official documents related directly to the communication with the Programme ~~authorities~~ Authorities shall be archived by the LB, whilst the reporting and supporting documents related to the PBs must be kept at the PB's premises for an equal period of time. The documents can be kept either in the form of original copies or in a version in conformity with the original, as commonly accepted data carriers. The procedure for the certification of the conformity of these documents held on data carriers with the original documents must be in line with the provisions set by the national authorities and shall ensure that these versions comply with the national legal requirements and can be relied on for audit and control purposes.

In case of retaining the documents electronically, internationally accepted security standards must be met.

Representatives of the MA, JS, National Authorities, First Level Control, Certifying Authority, Audit Authority, authorized officials of the EU and their authorized representatives, European Commission and the European Court of Auditors are entitled to examine the project, all relevant documentation and accounts of the project also after its closure.

7. Retention of project documents

The following documents have to be retained as the project's audit trail:

S/N	Document	Lead Beneficiary	Project Beneficiary
1	Approved Application Forms	Copy either original hardcopy or generated by MIS (original signed by LB)	Copy generated by MIS (original signed by LB)
2	Partnership Agreement (and its amendments)	Original	Original
3	Subsidy Contract (and its amendments)	Original or electronic version as well.	Copy
4	Project Progress Reports	Copy either original hardcopy or generated by MIS	Not relevant
7	Certificate of Verified Expenditure	Print out version by the MIS	Print out version by the MIS
8	Each invoice and accounting document of probative value related to project expenditure (originals to be retained at the premises of the project Beneficiary concerned)	Only LB's invoices	Only PB's invoices
9	All supporting documents related to project expenditure (e.g. payslips, bank statements, public procurement documents, other documents etc.) to be retained at the premises of the project Beneficiary concerned	Only the supporting documents of the LB	Only the supporting documents of the PB
10	If relevant, documentation related to on-the-spot checks of the Controllers (to be retained at the premises of the project Beneficiary concerned)	Only LB's on the spot check documentation	Only PB's on the spot check documentation
11	If relevant, documentation of monitoring visits of the MA/JS	Original or Copy as in Programme practice	Original or Copy as in Programme practice
12	If relevant, audit reports	All audit reports, LB audit report in original, all other reports in copy	PBs audit report in original
13	Final Progress Report	copy Print out version by the MIS	Print out version by the MIS copy

S/N	Document	Lead Beneficiary	Project Beneficiary
14	Final Project Report	Copy of the attachment in the MIS	Copy of the attachment in the MIS copy

Control after project closure

The EU and Programme regulations indicate the open-to-control period after the project is closed. Key factors, related to being prepared for control after project closure, are indicated below:

- Project closure and the open-to-control period, of three (3) years from 31 December following the submission of the accounts in which the expenditure of the operation is included (according to Art. 140 of the CPR Regulation), or longer if foreseen at national level, require **preparation from the start** of project implementation;
- The **institutions and organisations** acting as Project Beneficiaries should **understand their obligations** during the open-to-control period, regardless of the continuity of the staff assigned to the project, especially in terms of the access to documents, information systems and infrastructure and equipment financed by the project;
- The **original documents** and the **computerised systems** need to be **easily accessible** during the open-to-control period. If the period for retention of documents and computerised records required by the national rules or the organisation's usual practice is less than the open-to-control period, ad-hoc adequate procedures have to be designed and implemented at the beginning of the project;
- **Web-sites** and any **internet-based** tools have to be **stored locally** to be able to show them in case of a control. A log of the evolution of web-sites and adequate local back-up systems have to be required from developers;
- In cases where **infrastructure** or **equipment** property is transferred after the project closes, the agreement with the recipient has to include the **right of access** during the open-to-control period. All technical documentation and photographs should be kept in the project archives (as needed, copies of the technical documents can be given to the owners of the equipment or infrastructure);
- Any **equipment** at the end of its useful life for example, obsolete computers, needs to be **removed from** the organisation's **inventory** following adequate recorded procedures which have to be archived with the project documents, even after project closure;
- **Technical documentation** must include all supporting documents and photographs **proving all the activities** financed during project implementation, both tangible and intangible;
- **Financial documentation** must be accessible in its original form or equivalent according to national law and must include **proof of delivery of services and supplies**;
- The Lead Beneficiary and Project Beneficiaries must agree to nominate a **contact person during the open-to-control-period** with adequate knowledge of the project, its content, its archives and computer systems and records.

The actual duration of a project goes much longer than its implementation period.

Overall, before formally closing the project, Project Beneficiaries must ensure that:

- **Each Beneficiary's organisation is aware of the obligations** (not just those involved in project implementation) during the open-to-control period. A future

control may need to be facilitated by someone even if without any knowledge of the project.

- **A communication line is kept among all project beneficiaries** during the open-to-control period. Even if it is written in the Partnership Agreement, any Beneficiary should check how this is going to work in practice in order to keep regular contact among them and with the Lead Beneficiary.
- **PBs should review the project documentation** (all of it) and verify that it is organised in a way that anyone with no knowledge of the project can ensure a smooth control by the relevant bodies.

8. Annex 1: Bank accounts for returning amounts (Greek PBs)

The bank account in the Bank of Greek-Greece that will be used for the following cases

1. Greek Project Beneficiaries that will return the non eligible amounts from FLC
2. Greek Project Beneficiaries that will return the amounts received by PIP (PDE) and have them in commercial banks
3. Greek Project Beneficiaries that will return the amounts from interest in accounts in commercial banks

is the following:

23/3100100000231000

231- Αδιάθετα Υπόλοιπα Νομικών Προσώπων –IBAN GR 8501000233100100000231000