Monitoring and Reporting requirements for 2014-2020

Trainer: Robin Smail
Independent Consultant &
Visiting Expert EIPA

- to "steer the ship" on course – serving good management

- to ensure that you spend all the OP budget, achieve programme objectives, following all the rules, while guaranteeing control and audit

- projects are spending and delivering outputs, as agreed, on time, and contributing to results and specific objectives

- information/data is collected and used in the system

- reports can be generated and sent , particularly the Annual Implementation Report

- input to evaluations / studies

Monitoring and reporting – result-orientation

- checking that projects are on track…

- …contributing to specific objectives and helping to achieve results…

- reporting regularly…

- …confirming that good progress being made

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- Managing Authority (with Intermediate bodies)…

- supporting the work of the (Programme) Monitoring Committee

- *checking OP implementation, and progress towards objectives*

- *with reference to financial and physical indicators, including results, and progress towards targets, and milestones for the performance framework*

See Arts 49, 125, CPR

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Monitoring and reporting highlights

- Monitoring Committee (Articles 47-49, CPR)
- Annual Implementation Reports (Article 50)
- Performance Framework (Articles 20-22)
- Annual Review Meetings (Article 51)
- Transmission of Financial Data (Article 112)
- Data recorded in system (Article 125)
- Audit Authority will ensure that Monitoring system working and take necessary steps where serious deficiencies (Article 127)

Monitoring

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1. Project contracts

2. Relationship of MA/IB to beneficiaries / projects

3. Management framework and systems

4. Management and monitoring tools

5. Data collection and logging

6. Role of the PMC (Programme Monitoring Committee)

7. Financial Control, Audit

Grant Letter and Execution Contract outline:

- What is being delivered, outputs. **contribution to specific objectives and results??**

- time schedule

- budget

- reporting

- control obligations

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- ➤ are they on track / schedule? in terms of project expenditures, outputs (and results)?

- ➤ Progress Reports: are payments based on regular receipt of progress reports?

- ➤ do you have good relations and communications with the projects? do they continue to follow the rules?

- ➤ what responsiveness / follow-up if there are problems?

- ➤ are projects paid swiftly?

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- ➢ do projects keep separate project administration from MA; preserving the audit trail, available for control?

- ➢ Management verifications are on the basis of a risk analysis – visits? Desk checks of payment claims? need for corrections, recoveries?

- ➢ project forecasts are not usually accurate!

- ➢ will projects be completed on schedule? Close OP?

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❖ which people, with which tasks?

❖ what information to be held by which body? role of IBs?

❖ Management Information System...

    ❖ simple as possible – what you need / want

    ❖ eg access available to multiple users

    ❖ eg aggregation; manipulation - for financial management, reports, evaluations, audits, provide info for SFC2014 etc.

❖ give your "paper" archive the same structure as your "electronic" archive

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Use of templates:

❖ standard application forms

❖ guidance for applicants with clear selection criteria

❖ grant letters and execution contracts

❖ Tool kit for project managers

❖ project progress reporting templates

Article 125, CPR: MA responsible for:

➤ establishing a system for data on each operation...

➤ ...necessary for monitoring, evaluation, financial management, verification and audit

➤ **ensuring that data is collected**

➤ and data is entered, recorded, stored

support the work of the PMC – information to carry out its tasks

5. management and monitoring data

- ✓ programme data (link to PA, type of region or sector, dates, resources etc.)

- ✓ OP financial data (commitments, payments etc.)

- ✓ programme (priority) targets

- ✓ project data - data for all OPERATIONS (see Annex III of Delegated Reg. 480/2014, 3.3.2014)

- ✓ data on ESF PARTICIPANTS (as above, and Annexes of ESF Reg.)

- ✓ CATEGORIES of INTERVENTION – codes in tables relating to field, financing, territory, theme etc. (Implementing Reg. 215/2014, Annex I)

❖ within 3 months of OP decision - based on partnership principle (Art. 5 CPR) and code of conduct

❖ <u>approves</u> project selection method & criteria

❖ <u>approves</u> AIR/FIR

❖ <u>approves</u> amendments to the OP

❖ <u>approves</u> Communication strategy (for OP or multiple OPs)

❖ <u>approves</u> Evaluation Plan

❖ examines evaluation follow-up actions; performance; major projects progress etc.

❖ (is informed of annual control report)

❖ *Commission participates in an advisory capacity*

❖ **meet at least once a year**

❖ **review implementation of OP... and progress towards achieving its objectives... having regard to:**

  ❖ financial data

  ❖ common and programme-specific indicators

  ❖ including changes in values of result indicators and progress towards quantified target values

  ❖ and progress towards milestones in the performance framework

  ❖ and results of qualitative analyses

❖ **examine issues affecting performance**

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Site visits *(on-the-spot verifications)*	MA	More frequest where higher risks or ongoing problems, but may be a sample
Administrative checks *(administrative verifications)*	MA	On ALL payment claims (and progress reports)
Audit checks *(« level 2 » check)*	AA (or Commission audit check)	Normally using random statistical sampling technique

- suspend payments (stop) where serious deficiency in "quality and reliability of the monitoring system or of the data on common and specific indicators"

- (interruption (delay) can be made to interim payments where significant deficiency)

- MA to establish and maintain reliable system; CA to ensure that system is reliable; AA to audit/check system is reliable

(Articles 127 & 142, CPR; Art.24, Delegated Regulation 480/2014)

Reporting

Annual Forecast, 2007-2013 (Art.76.3 General Reg):

- Member States (Managing Authorities) have to transmit every year to Commission, before 30 April, their forecasts of requests for payment for the current year and for the following year

Annual Forecast, 2014-2020 (Art.112.3,CPR):

- Member States (Managing Authorities) have to transmit every year to Commission, by 31 January and 31 July (for current and subsequent financial years)

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- progress of expenditure: financial allocation v. planned expenditure on approved operations v. beneficiaries payment claims

- by 31 January, 31 July, 31 October:

  - eligible cost of operations selected for support

  - eligible expenditure declared by beneficiaries to MA

- by 31 January – breakdown by category of intervention

(Art.112.1, CPR and Annex II of Commission Implementing Reg. 1011/2014)

- submitted by May 30 each year, 2016-2023 (but end June deadline for 2017 and 2019)

- implementation progress at the level of priority *and investment priority (or specific objective)* for common and programme-specific indicators

- *cumulative achievements (€, outputs)*

  - for fully implemented operations (ESF may be partially impl. ops), using indicators – financial, output; and result (where possible; ESF)

  - for selected operations – stage of implementation

- 2017 onwards: progress towards *milestones* of Performance Framework

- evaluation findings from that year, regarding issues affecting performance

(Art.50, Art.111, CPR)(and Annex V, Implementing Reg. 2015/207)

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- AIR 2016: actions taken to fulfil EAC

- progress on major projects and JAPs

- AIR 2017 – *add contribution of each Fund to result indicators (where evidence from evaluations)*

- AIR 2019 – *add progress towards OP objectives; Contribution of OP to Union strategy*

- (feeding into Strategic Progress Reports 2017 and 2019)

- Final Implementation Report (FIR) by 15 February 2025 – incl. AIR 2019 tasks

- admissibility of AIR is based on submission of such data on progress

(Art.50, Art.111 CPR))(and Annex V, Implementing Reg. 2015/207)

Annual Review Meeting

- 2016 - 2023

- examine performance of each programme (can be more than one)

- taking AIR into account

- 2017 and 2019: all programmes and strategic progress reports (obligatory)

- appropriate follow-up

Article 51, CPR