Interreg
Mediterranean

PROGRAMME MANUAL

PROJECT CLOSURE PROCEDURE

Programme cofinancé par le Fonds Européen
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This factsheet aims at defining all the steps beneficiaries should follow when their project is coming to its end, and at reminding the obligations of beneficiaries after project closure.
Indeed, the actual duration of a project goes much longer than its implementation period.
Overall, before formally closing the project, project partners must ensure that:

- Each Partner's organisation (not just the staff involved in the project implementation) is aware of the obligations after project ending date and project closure. A future control may need to be facilitated by someone without any knowledge of the project.
- A communication line is kept with all partners during project closure.
- The project documentation is available (all of it) and organised in a way that anyone with no knowledge of the project can ensure a smooth control by the relevant bodies.

IMPLEMENTATION AND ELIGIBILITY PERIOD

As indicated in Art. 5.1. of the Subsidy Contract, the final implementation period ends on the official end date of the project, as set out in Article 3.3 of the Subsidy Contract and indicated in the latest approved Application Form.
The period of eligibility of expenditure differs depending if the expenditure is related to the implementation of the project or to the closure of the project. The period is defined in art. 4.6 to 4.8 of the Subsidy Contract. For more information regarding the period of eligibility of expenditures, please consult Factsheet "Eligibility of expenditure".

FINAL PAYMENT CLAIM

As a general rule, the Reporting procedure detailed in the Factsheet "Reporting Procedure" should apply to submit a final payment claim, respecting the following specificities:

- The last FLC Certificates should be switched into "Final" in Synergie CTE, before their signature by the FLCs. In the last certificate, FLCs should take into account any specific control to be performed until the end of the project.
- The Payment Claim should be switched into "Final" in Synergie CTE, before its signature by the LP.
- Submission of a progress report regarding the last implementation period filled in and submitted through Synergie CTE.
- Submission of a final report filled in and submitted through Synergie CTE.
- If the 10% budget flexibility is used, a dedicated excel file should be provided to the JS.

FINAL REPORT

In accordance with Art. 5.2. of the Subsidy Contract, a final report should be submitted at the same time as the final payment claim. The Final Report shall therefore be submitted within 3 months from the official ending date of the project indicated in the latest approved Application Form. The submission of the final report together with the last progress report is a condition for the final payment.

The final report should provide information on the actual achievements, results and impacts of the project as a whole. The report will serve the improvement of implementation procedures on project and programme level, but also provide the necessary framework to further promote, transfer and capitalise on the results of the project.

This report is addressed to Programme bodies. It will not be published (except "project summary").

This report should be filled in by the Lead Partner. However it is highly recommend consulting the project partnership beforehand since project partners were involved in specific project tasks. Furthermore this consultation shall allow the integration of experiences and perspectives of the whole partnership. When filling in the report, please be concise, honest and realistic. Your project will not be evaluated on the basis, but your direct and realistic answers will allow improving the conditions for upcoming projects.

This report should be used to give an overview of what has been done and achieved, including information for communication purposes and programme statistics.

The main objectives of this document are:

- To assess the project performance
- To collect evidence of contribution to programme and project commitments
- To understand the durability and transferability potential and readiness of project outputs and results at project, programme and policy level
- To serve for capitalisation activities, at project and programme level
- To publicise project results on programme level
- To capture the added value of transnational cooperation

The final report consists of the following main elements:

- Information on project overall implementation, its objective, results, outputs and main achievements, including its contribution to strategies and horizontal principles, as well as the added value of transnational cooperation
- Information regarding communication activities, and specifically a story telling or testimonial
- Feedback on the Programme, its bodies and its architecture
- A focus on future outlook, in terms of durability, transferability and replicability of project results and outputs after project closure and impact of the project
- Identification of net revenues

The JS will assess the final report together with the last Progress Report and Final Payment Claim, following the Reporting procedure detailed in the Factsheet "Reporting Procedure".

Furthermore, the JS can ask the LP to complete a specific template to register project information in the online project database of DG REGIO: **Database Inforegio.** In that case, the project officer will inform the LP in due time and provide assistance to complete the requested information.

FINAL BUDGET ADJUSTMENT

In order to cope with real needs, at project closure, within the Final Report, a final adjustment based on the real consumption of the project is possible.
This is considered a non-substantial modification, as indicated in the Factsheet « Project Modifications ».

During final budget adjustment, each partner, in the limit of its total budget, would have the possibility to declare to the budget lines and work package additional expenditure not foreseen in the last approved Application Form, without exceeding a flexibility amount of 10% of its total eligible budget and without exceeding its total approved budget.
This flexibility is calculated on the basis of the latest approved application form.

In order to use this flexibility, the LP will have to submit a dedicated excel file together with the final report. The JS will verify that the 10% flexibility rule has been applied correctly during the final payment claim process.

SURVEY ON HORIZONTAL PRINCIPLES

The Interreg MED Programme follows-up concretely the measures and actions taken by the projects to apply the horizontal principles: sustainable development, equal opportunities and equality between men and women.

To this end, the JS has designed an online self-assessment questionnaire to be filled in by the project partners at the beginning and at the end of the project to assess the progress and give further proposals and guidance. The survey regarding the end of the project will be sent to closing projects. The compilation of the survey is compulsory for all projects and should be finalised with the submission of the final payment claim.

NET REVENUES

In line with Article 65 of the Common Provisions Regulation, the revenues generated during the implementation period of the project, need to be reported at the latest with the final project payment claim.
This should be specified in the Final Report in order to ensure that all related requirements have been taken into account. Should the project be identified as revenue-generating in accordance with art. 61 of the Common Provisions Regulation, the Managing Authority is entitled to ask for refunding to the Programme in proportion to the contribution from the funds.

More information regarding net revenues are available in the Factsheet “Net revenues”.

PROJECT WEBSITE AND INTERNET-BASED TOOLS

The Programme will ensure the mandatory maintenance of projects websites hosted on the Programme web-platform, however Lead Partners are responsible for entering up-to-date information if deemed necessary.
Any external website or internet-based tool should be maintained online by the beneficiaries until 31st December 2023.
After that period, they 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. The local back-up has to be provided to the JS with the final report.

CLOSING LETTER

After reimbursement of the final payment to all project partners, the MA will issue a Closing Letter addressed to the LP, formalising the closure of the project.

CONTROL AFTER PROJECT CLOSURE

Controls can occurred after the project ending date. Key factors, related to being prepared for control after project closure, are indicated below.

- The organisations acting as project partners 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 full 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;

- Even if 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 Partner and project partners 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.

AUDIT TRAIL

Regarding the retention of documentation, projects should consider both national and EC regulations. The strictest rule should be applied. All project partners shall keep all supporting documents available

According to Art. 16.1 of the Subsidy Contract and Art. 3.3.d of the Partnership Agreement, the LP and all the partners undertake to archive and store in a single location the technical, financial and administrative file on the operation in accordance with the provisions of the regulations up to 31 December 2028.

The following main documents must be available for control purposes:

- Approved Application Form signed by LP
- Partnership Agreement (and its amendments)
- Subsidy Contract (and its amendments)
- FLC Certificates (in original for each partner)
- Each invoice and accounting document of probative value related to project expenditure (originals to be retained at the premises of the project partner concerned)
- All supporting documents related to project expenditure (e.g. payslips, bank statements, public procurement, documents etc) to be retained at the premises of the project partner concerned
- If relevant, documentation of on the spot visits by the MA/JS and national authorities