URBACT IV - Synergie Guidance Note No. 3

ACCOUNTING AND VALIDATING EXPENDITURE

This Guidance Note provides useful information about how to efficiently use SYNERGIE CTE to account and validate the expenditure of your network.

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1. INTRODUCTION

- When entering expenditure on SYNERGIE**, please refer back to the Programme Manual**, which should guide you and help you **understand eligibility criteria for expenditure**.
- **Please be mindful of the number format when entering amounts** in SYNERGIE. The dot "." is considered a decimal separator, not the comma ",". For example, ten thousand euros and seventy cents will have to be written as follows: 10000.70 €.
- As a general rule, **the amount to be inputted in SYNERGIE has to correspond to the amount debited from the Partner/Lead Partner's organisation's bank account**:

  – **You do not need to input individual amounts on SYNERGIE**, the global amount can be entered. For example, if a member of staff during a transnational meeting claimed expenses for a lunch and bus shuttle, the full amount can be entered on SYNERGIE (*under Travel and Accommodation Costs*). What is important is the reimbursement amount paid back by the city/organisation to the members of staff when they claimed expenses.

  – If the payment was made in another currency than Euros, but the reimbursement city/organisation already converted the amount and paid back the member of staff in Euros, **the amount that needs to be entered on SYNERGIE has to be in Euros and not the other currency**.
- **If on the same invoice, both staff and non-staff costs appear, the amount will have to be divided on SYNERGIE**. For example, staff travel costs under the budget heading "*Travel and Accommodation Costs*" and non-staff travel costs under the budget heading "*External Expertise and Services Costs*" > "*Expert and other non-staff Travel*". See **ANNEX 1. for the list of budget categories**

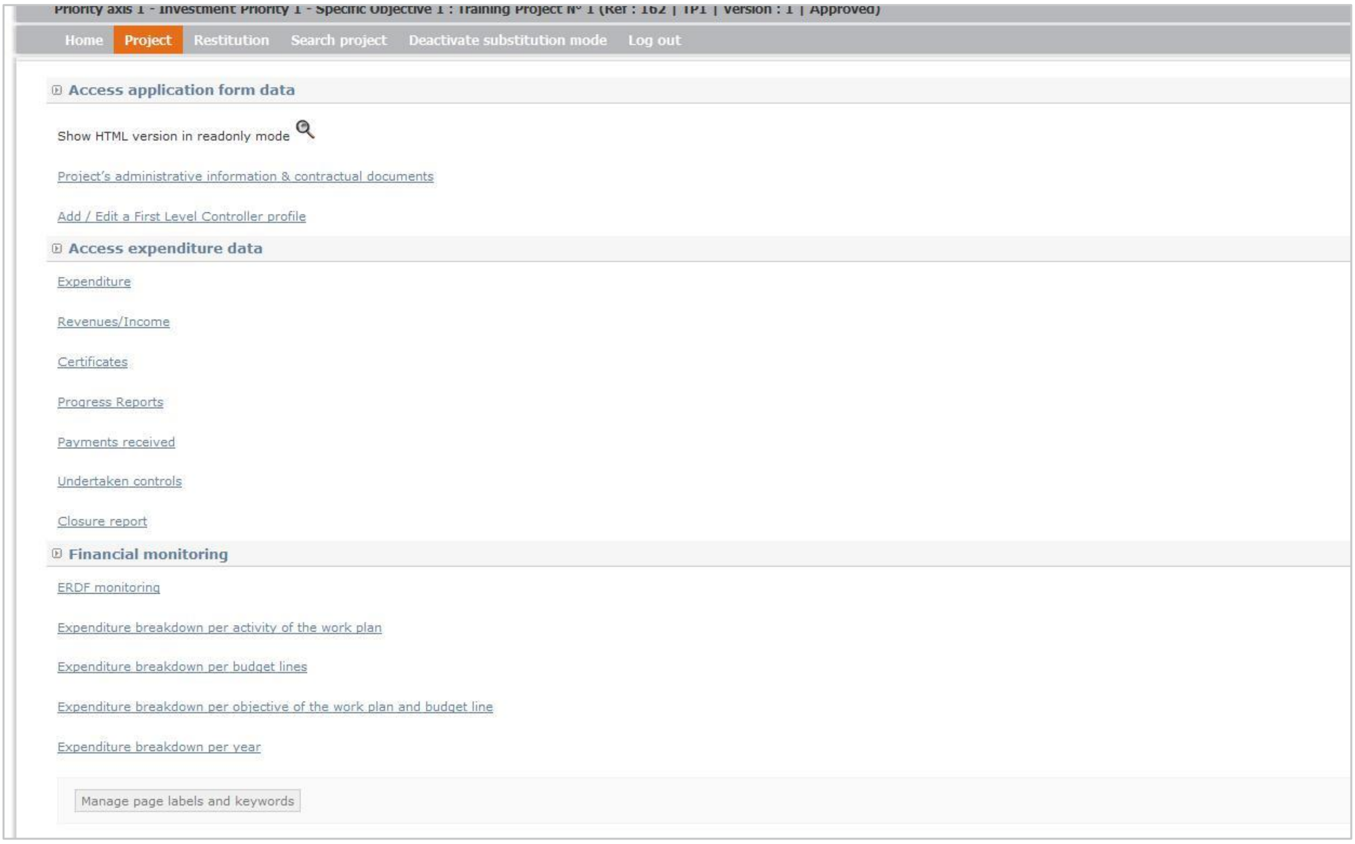
The first step to account your project expenditure in SYNERGIE-CTE consists in going into the following web-site:

https://cte-2127.synergie-europe.fr/

You will be asked to enter your login and password. Please use the login and password that you have created.

Accounting and Validating Expenditure

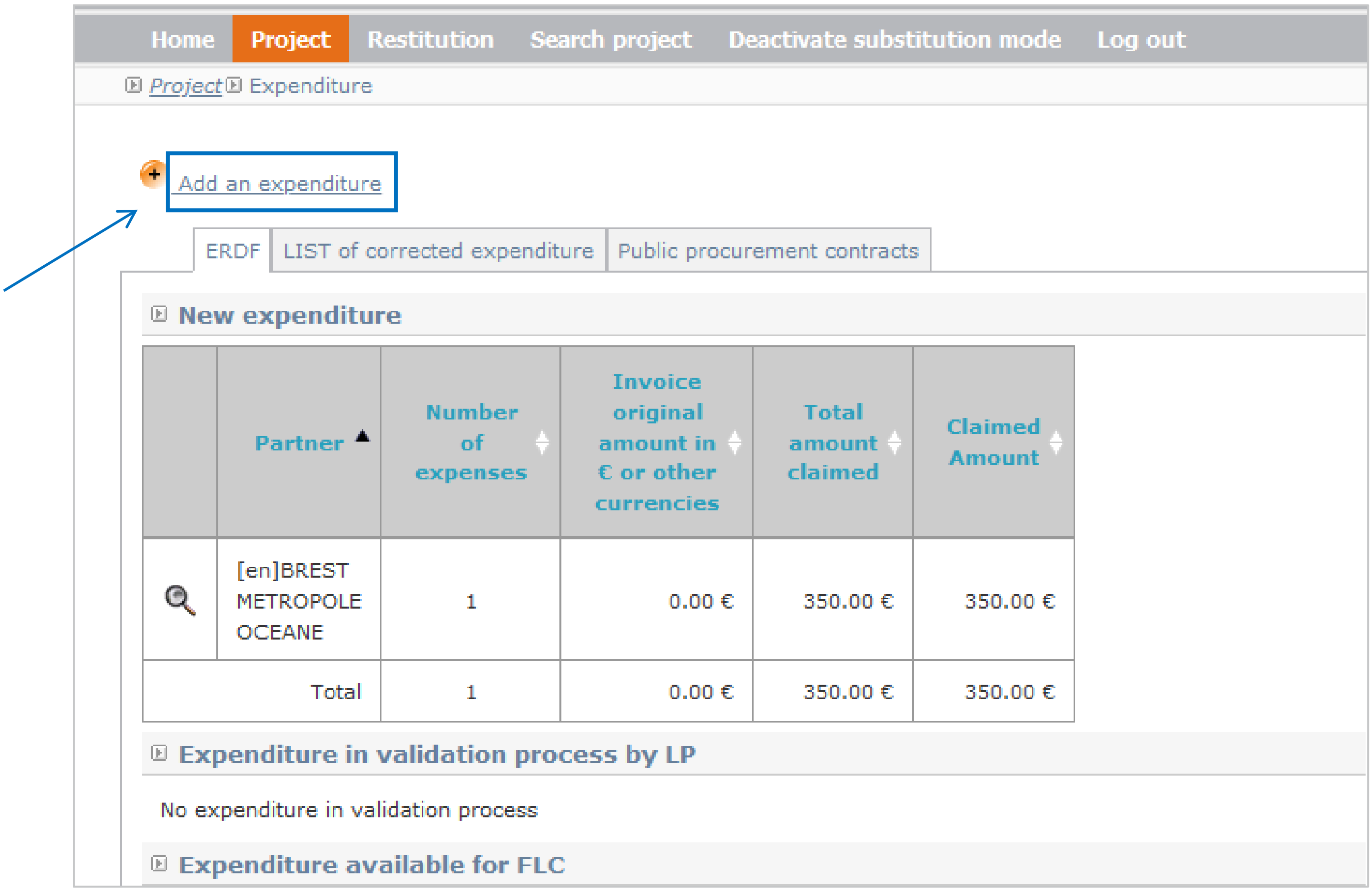
After having entered your login and password, the screen that you should see at this stage will be the following one:



Here you can visualise three different chapters "**Access application form data**", "**Access expenditure data**" and "**Financial monitoring**". In order to enter new expenditure, you will be asked to fill in the second chapter. The third chapter will be filled in automatically by the system based on the data entered until the date of connection.

2. INPUTTING EXPENDITURES

In chapter "**Access expenditure data**", if you select the first sub-chapter "Expenditures", you will get into the following screen:



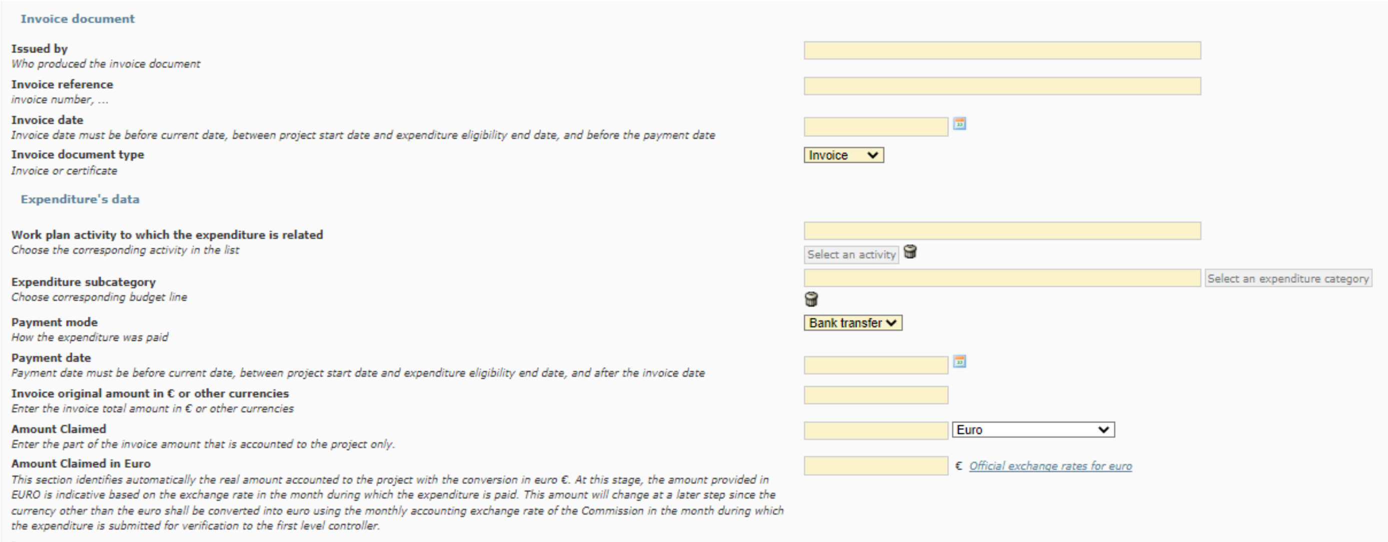
It will show ERDF or IPA depending on your country.

In order to enter new expenditure, please click on **"Add an expenditure".**

2.1 Add an expenditure

You will have to insert the information about the expenditure to be entered (invoice document, expenditure's data).

You will find the following fields:


Invoice document

Issued by
Who produced the invoice document

Invoice reference
invoice number, ...

Invoice date
Invoice date must be before current date, between project start date and expenditure eligibility end date, and before the payment date

Invoice document type
Invoice or certificate
Invoice

Expenditure's data

Work plan activity to which the expenditure is related
Choose the corresponding activity in the list
Select an activity

Expenditure subcategory
Choose corresponding budget line
Select an expenditure category

Payment mode
How the expenditure was paid
Bank transfer

Payment date
Payment date must be before current date, between project start date and expenditure eligibility end date, and after the invoice date

Invoice original amount in € or other currencies
Enter the invoice total amount in € or other currencies

Amount Claimed
Enter the part of the invoice amount that is accounted to the project only.
Euro

Amount Claimed in Euro
This section identifies automatically the real amount accounted to the project with the conversion in euro €. At this stage, the amount provided in EURO is indicative based on the exchange rate in the month during which the expenditure is paid. This amount will change at a later step since the currency other than the euro shall be converted into euro using the monthly accounting exchange rate of the Commission in the month during which the expenditure is submitted for verification to the first level controller.
€ Official exchange rates for euro

When all fields are filled in, remember to click on the Save button.

We invite you to fill in all the different sections following the vertical menu.

2.1.1. SECTION INVOICE DOCUMENT

You are asked to fill in all the required fields:

> **Issued by**: Name of the invoice's issuer, not the person who paid the invoice.

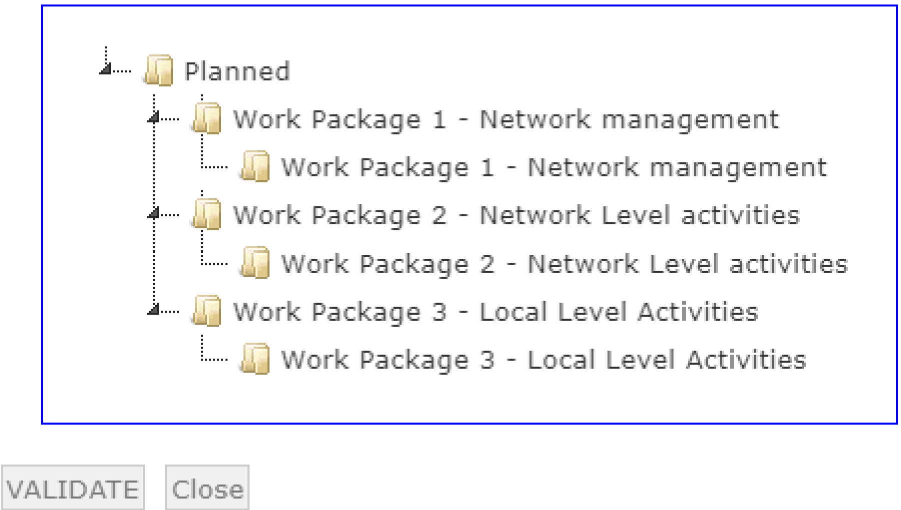
> **Invoice reference**: This means the N° reference of the invoice document.

> **Invoice date**: The invoice date must be before current date, between project start and end date. In certain cases, invoices can be issued during the project administrative closure period (see the Programme Manual for more information).

> **Invoice document type**: You will have to select « Invoice » (bill/invoice) or « Certificate » (pay slip or salary sheet for staff costs), depending on the type of document supporting the expenditure.

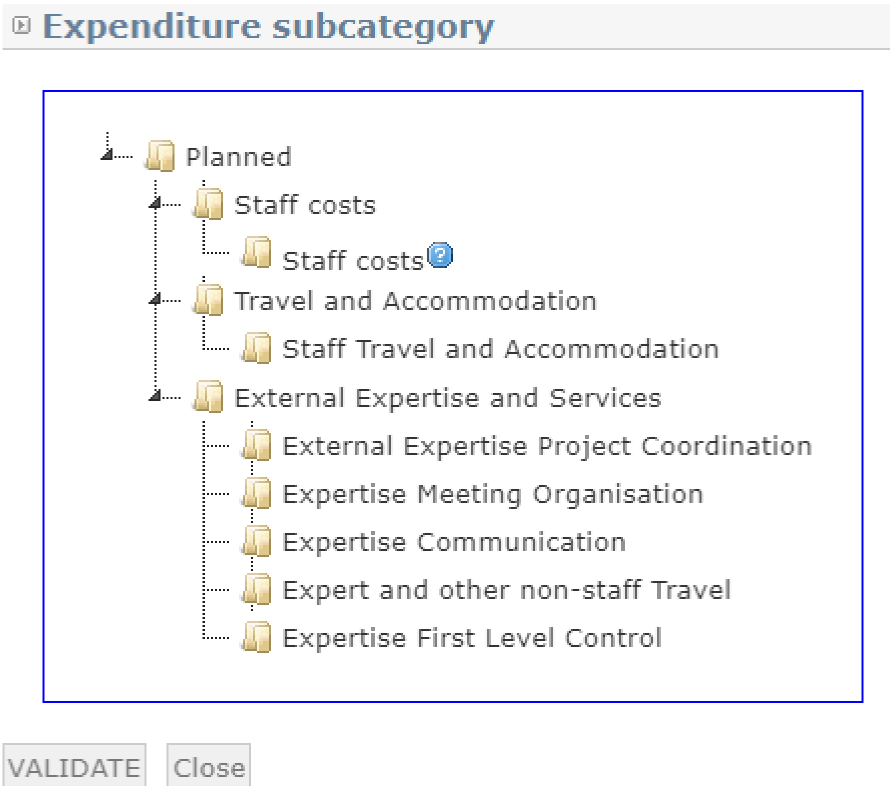
2.1.2. SECTION EXPENDITURE'S DATA

> **Work plan activity to which the expenditure is related:** Click on "Select an activity". In the "Planned" activities, please select Work package concerned with the expenditures is related.



- Click on the VALIDATE button.

> **Expenditure subcategory**: Select the right budget line in which the expenditure is to be claimed. Click on “Select an expenditure category”.



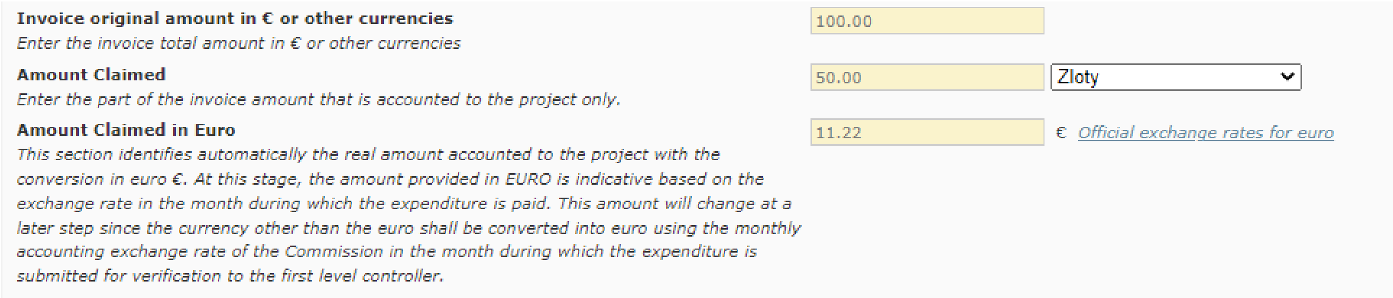
- In the “Planned” budget subcategories, please select the correct subcategory from the drop-down menu.
- Click on the VALIDATE button.

> **Payment mode:** You are asked to choose between “Bank transfer”, “Cash”, “Cheque”, “Credit card” or “Other”, depending on the means by which the payment of the invoice was carried out.

> **Payment date:** The payment date must be before current date, between project start and administrative closure date.

- Keep in mind that expenditure is considered to be paid when amount is debited from the partner institution's bank account.

> **Invoice original amount (€ or local currency other than €):** Enter the original amount according to the full invoice (even if this amount is more than that accounted to the project).


Invoice original amount in € or other currencies
Enter the invoice total amount in € or other currencies
100.00
Amount Claimed
Enter the part of the invoice amount that is accounted to the project only.
50.00 Zloty
Amount Claimed in Euro
This section identifies automatically the real amount accounted to the project with the conversion in euro €. At this stage, the amount provided in EURO is indicative based on the exchange rate in the month during which the expenditure is paid. This amount will change at a later step since the currency other than the euro shall be converted into euro using the monthly accounting exchange rate of the Commission in the month during which the expenditure is submitted for verification to the first level controller.
11.22 € *Official exchange rates for euro*

> **Amount Claimed:** Enter the part of the invoice amount that is accounted to the project (e.g. if the invoice shows 100€ but only 50€ is accounted to the project)

- If the expenditure was paid in a local currency other than €, insert the amount and select the currency in the drop-down menu.

> **Amount Claimed in Euro:** This section identifies automatically the real amount accounted to the project with the conversion in euro €.

- **If paid in € and you have not selected another currency in the previous drop-down menu**, the amount will automatically be copied from the original amount. If the real amount accounted to the project is less than the full invoice then you should complete the real amount accounted to the project in this box.

- **If paid in local currency other than €**, the amount will automatically be calculated using the official exchange rates for euro using the monthly accounting exchange rate of the Commission in the month during which the expenditure has been paid. The official EC rate is published electronically each month at: http://ec.europa.eu/budget/inforeuro/index.cfm?Language=en

  At this stage, the amount provided in € is indicative. This amount will change at a later step since the currency other than the euro shall be converted into euro using the monthly accounting exchange rate of the Commission in the month during which the expenditure is submitted for verification to the first level controller.

> **Expenditure localisation**: Indicate if the activity took place inside or outside of the EU zone of the Programme area

> **Comment:** In this box, describe the why and the how of the expenditure (what? where? when? for whom?), add any comment that would help to understand or justify the amount and its link to the project.

To record the expenditure once data entered, click on the Save button.

The expenditure's data entered are now saved in the chapter "**New expenditure**".

2.2 NEW EXPENDITURES

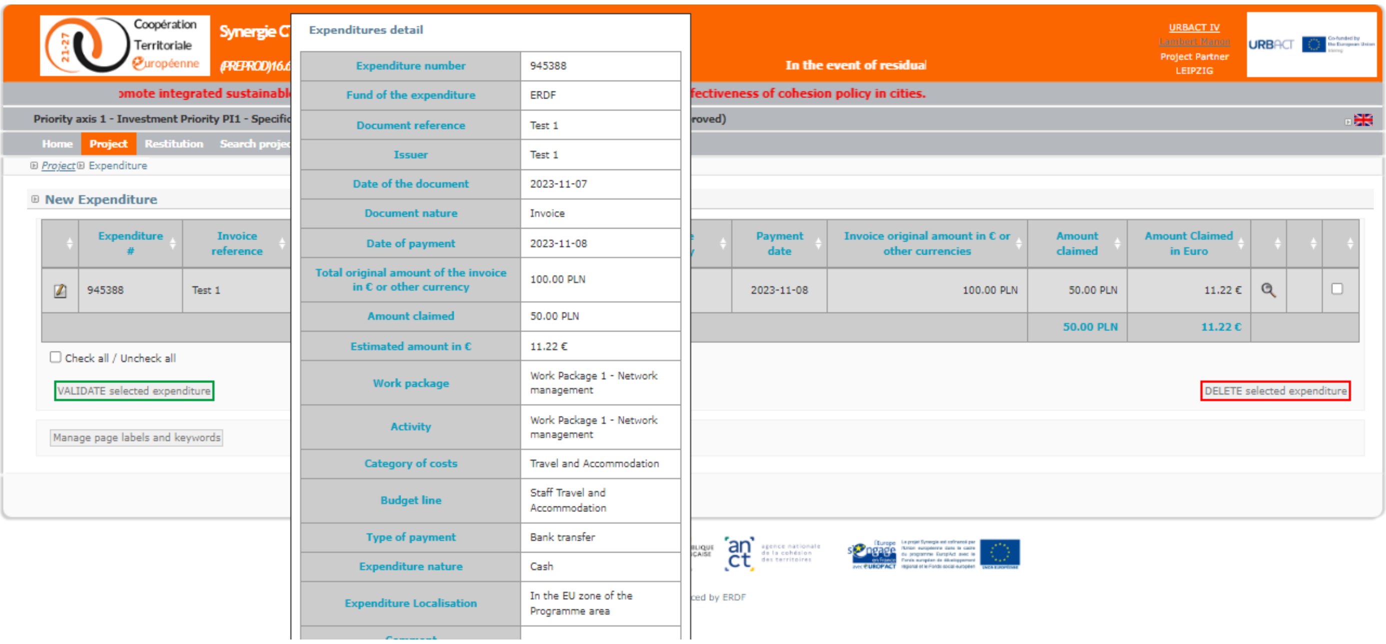
Now please click on the magnifying glass:

ERDF | LIST of corrected expenditure | Public procurement contracts

New expenditure

	Partner	Number of expenses	Invoice original amount in € or other currencies	Total amount claimed	Claimed Amount
	[en]BREST METROPOLE OCEANE	2	500.00 €	850.00 €	850.00 €
	Total	2	500.00 €	850.00 €	850.00 €

By clicking on the icon, you open a new window where you can see the expenditure detail.



> If you claim for staff costs, please note that you will automatically see two amounts entered: the cost in Staff costs as well as the cost in Office and Administration which is automatically calculated as a flat rate of 5% of staff costs.

> **If you need to change an expenditure** because you made a mistake (in dates, in the budget line, etc.), you can modify using the icon at the left hand side of the expenditure concerned.

> **If you need to delete an expenditure,** you can select the wrong expenditure (tick the box at the very right of the expenditure) and click on DELETE selected expenditure. A message will appear on your screen: "Do you confirm that you want to DELETE the selected elements?" Click on button "OK" to confirm that you want to delete the expenditure.

> When everything is correct, you are ready to select all expenses Check all/ Uncheck all and click on VALIDATE selected expenditure.

In front of the expenditure index, the following on-screen message appears in a green box "*The selected expenditures have been validated*".

Expenditure available for FLC

	Partner	Number of expenses	Invoice original amount in € or other currencies	Total amount claimed	Claimed Amount
	[en]BREST METROPOLE OCEANE	4	500.00 €	1,880.00 €	1,880.00 €
	Total	4	500.00 €	1,880.00 €	1,880.00 €

The expenditure will automatically enter into the validation process. This process has to be completed by Lead Partners. Please remember that only the expenditure that has been validated by the Lead Partner can be certified by first level controller of Lead Partner/Project Partner.

Expenditure can be exported into Excel format (*see Guidance Note N° 8 for more information*).

3. VALIDATING EXPENDITURES

In this section, Lead Partners and Project Partners do not have the same rights in the system.

3.1 PROJECT PARTNERS

By clicking on the button, the following screen appears:

Project Expenditure

Expenditure in validation process by LP

	Expenditure #	Invoice reference	Invoice date	Issued by	Expenditure budget line	Expenditure subcategory	Payment date	Invoice original amount in € or other currencies	Amount claimed	Claimed Amount			
	173685	Lorem ipsum dolor sit amet	2019-10-09	Lorem ipsum dolor sit amet	External Expertise and Services	Project Partner External Expertise Project Coordination	2019-10-10	666.00 €	666.00 €	666.00 €			
Total									666.00 €	666.00 €			

Now, while putting on the , the Expenditure's detail is displayed on the left side of the screen.

Click on "Expenditure", at the top of the screen, to go back to the previous section.

Once validated by your Lead partner, the expenditure automatically enters to the section "**Expenditure certified but not included in a validated certificate**".

3.2 LEAD PARTNERS

In this section**, Lead Partners will be asked to check and validate the data in validation process submitted by the partners.**

To enter the following page, please click on the magnifying glass

Expenditure in validation process by LP

	Partner	Number of expenses	Invoice original amount in € or other currencies	Total amount claimed	Claimed Amount
	Barcelona	7	15,908.96 €	16,138.16 €	16,138.16 €
	Total	7	15,908.96 €	16,138.16 €	16,138.16 €

By clicking on the magnifying glass, expenditure's details are shown.

These details will allow you to choose to validate or refuse the selected expenditure. Firstly, tick the box at the very right of the selected expenditures, and then click on the appropriate button: VALIDATE selected expenditure or REFUSE selected expenditure .

Accounting and Validating Expenditure

Expenditure in validation process by LP

	Expenditure #	Invoice reference	Invoice date	Issued by	Expenditure budget line	Expenditure subcategory	Payment date	Invoice original amount in € or other currencies	Amount claimed	Claimed Amount			
	173685	Lorem ipsum dolor sit amet	2019-10-09	Lorem ipsum dolor sit amet	External Expertise and Services	Project Partner External Expertise Project Coordination	2019-10-10	666.00 €	666.00 €	666.00 €			
Total									666.00 €	666.00 €			

Check all / Uncheck all

VALIDATE selected expenditure

REFUSE selected expenditure

If you refuse to validate an expenditure this expenditure will go back to the section “New expenditure” in which you can ask your partner to modify the expenditure details (dates, budget line, amount, etc).

Once validated, the expenditures will automatically enter the section “**Expenditure ready for certification**”.

The expenditure can now be accessed by the approved First Level Controller and can be certified. Once certified the Lead Partner can produce a Payment Claim (*see Guidance Note N° 5 Payment Claim*).

ANNEX 1. Budget Categories

The budgets for Phase 1 and 2 shall be presented using 5 budget categories as follows:

BUDGET CATEGORY	SHORT DESCRIPTION
1) Staff costs	Expenditure on staff members employed by the partner organisation, who are formally engaged to work on the project and normally listed in the SYNERGIE system.
2) Office and Administration Costs	Operating and administrative expenses of the partner organisation that support delivery of project activities (fixed rate of 5% of declared staff costs).
3) Travel and Accommodation Costs	Expenditure on travel and accommodation costs **of staff of partner organisations** that relate to delivery of the project. This category included travel costs, accommodation costs, costs of meals, visa costs, and/or daily allowances/per diems.
4) External expertise and services costs	Expenditure for external expertise and services provided by a public or private body or a natural person outside of the partner organisation. This category covers costs paid based on contracts or written agreements and against invoices or requests for reimbursement to external experts and service providers that are requested to carry out certain tasks or activities linked to the delivery of the project. **All additional costs related from external experts (e.g. travel and accommodation expense for external experts) should be recorded under this budget category**. This category also includes all costs linked to the organisation of meetings.
5) Equipment expenditure	Expenditure for small items of equipment purchased, rented or leased by a partner, necessary to achieve the objectives of the project.