

This document, so-called Synergie guide, has been prepared by the Joint Secretariat of the Interreg MED Programme, aiming to facilitate the use of the on line monitoring tool of the Programme, Synergie CTE, during project implementation. It describes the steps to follow for the actions that must be carried out in the system as well as recommendations and complementary information useful for the partner. It should be used as a support to the Programme Manual.

How to enter an expenditure in Synergie CTE

In the framework of the Interreg MED Programme, the reporting procedure is done through the on line monitoring system of the Programme, Synergie CTE.

In regards to the financial reporting process, partners' contacts will have access to the system in order to enter expenditure, as well as to follow their treatment by the Lead Partner (LP), the First Level Controller (FLCer), the Managing Authority/Joint Secretariat.

For more information, please refer to the Factsheet of the Programme Manual « Reporting procedure ».

Background (What, Why, Who, When)

The present guide covers the starting point of the financial reporting process and should be used by project partners, including the Lead Partners, when starting entering expenditure in the system in order to allow their further validation by the Lead Partner and the certification by the FLCer.

▲ In the case of expenditure linked to outsourcing contracts, partners are required to enter those contracts according to the information detailed on the Synergie CTE guide « How to enter an outsourcing contract in Synergie CTE » **before** entering the expenditure.

During the project implementation all partners, including the Lead Partner, have to enter their expenditure on Synergie CTE.

In order to allow the Lead Partner and the Joint Secretariat to have an overview of the activities implementation and level of consumption, and in order to allow a smooth coordination at the end of the implementation period it is highly recommended to enter expenditure on a regular basis.

Partners are invited to enter their expenditure every 2 months, and at least **at the end of each implementation period** (specified in Article 5.1 of the Subsidy Contract signed between the Lead Partner and the Managing Authority of the Interreg MED Programme).

After entering the outsourcing contracts and the expenditure on the system the project partners have to send expenditure to the validation of the Lead Partner. Kindly note that the actions here after detailed can be executed only if you're filling in information on an expenditure for the first time or when an expenditure appears on status « New expenditure » (this is when, an expenditure has not been sent yet to the Lead Partner for validation; or it has been sent back by the Lead Partner or the First Level Controller for modification).

In the case of partners with several access to the system, it would be recommended not to enter expenditure at the same time with using different accounts in order to avoid any loss of information.

Kindly be reminded that you are part of a larger system of reporting, in that sense, the Joint Secretariat highly recommends to plan the validation and certification of your expenditure with your Lead Partner and your First Level Controller as soon as possible.

How

The reporting of expenditure has to be done for each individual cost. As a principle, one invoice corresponds to one expenditure.

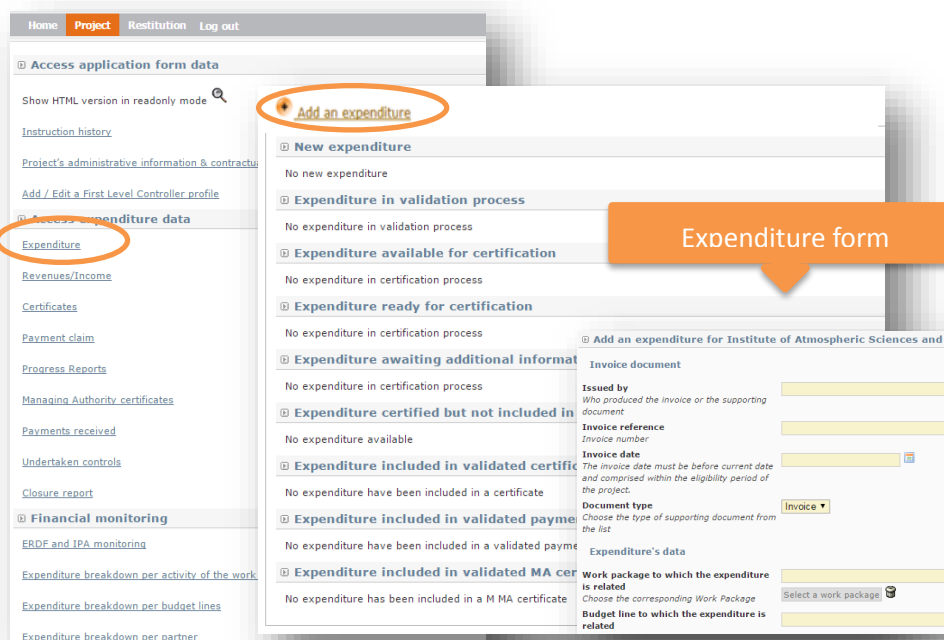
Please follow the different steps here after detailed in order to enter your expenditure in Synergie CTE.

Step # 1. Open an expenditure form

1. Access to Synergie CTE with your login information and go the home page of your approved project by clicking on the magnifying glass 🔍.

At the homepage of your approved project, you would visualize three different subdivisions:

- ★ **Access application form data** → allows you to access to the last version of the Application Form and to the administrative information & contractual documents.
 - ★ **Access expenditure data** → allows you to access to the different elements that compose the reporting procedure (financial and technical).
 - ★ **Financial monitoring** → allows you to access to different financial tables filled in automatically by the system based on the last updated data entered by the project partner.
2. In order to enter a new expenditure, click on **Expenditure** in the second subdivision. In the new page that appears click on **Add an expenditure** and a form will appear.



The screenshot displays the Synergie CTE interface. On the left, a navigation menu is visible with the 'Expenditure' option highlighted. In the main content area, a 'New expenditure' section is shown with a list of expenditure categories, all of which currently show 'No expenditure'. An orange callout box labeled 'Expenditure form' points to the 'Add an expenditure' button in the top right corner of the main content area. Below this, a form titled 'Add an expenditure for Institute of Atmospheric Sciences and...' is partially visible, containing fields for 'Invoice document', 'Issued by', 'Invoice reference', 'Invoice date', 'Document type', and 'Expenditure's data'.

Kindly note that all expenditure has to be reported as real costs. When relevant, flat rate for « Office and Administration costs » will be calculated automatically by the system. For more information see Factsheet of the Programme Manual « Eligibility of expenditure ».

In general, an expenditure form has to be filled in at the level of the single invoice. In cases where there are no invoices e.g. public transport tickets, costs can be grouped as one expenditure item (if they relate to the same Budget Line and Work Package).

In the case of staff costs, an expenditure should be included for each staff member, per month and WP.

Note: The Lead Partner can access to expenditure data for all partners. Whereas project's partners can see only the status of their own expenditure.

Step # 2. Enter expenditure information in the expenditure form

Important information, READ BEFORE STARTING:

- Yellow boxes must be filled in. If they are kept empty, you might have issues to save the information.
- No upload of expenditure documents on Synergie CTE is foreseen. Invoices and any other relevant document should be transferred by project partners to their FLCer by other means (e.g. by post or e-mail).
- Amounts should be reported with or without VAT depending on the VAT status declared for the partner in the Application Form. In case of mistake of the status declared in the Application Form, kindly contact your Project Officer at the JS.
- Any expenditure incurred in a currency other than the Euro will be automatically converted into Euro through the existing functionality on Synergie CTE.

Before starting entering expenditure in Synergie CTE, kindly gather all the relevant documents needed to fill in the form, including payment details.

The actions detailed here after can be executed only if your expenditure has not been sent to the validation of the Lead Partner yet (or was invalidated in the case of corrections).

You have the possibility to modify an expenditure in the system as far as you don't send it to the validation of the Lead Partner.

Enter **information related to the expenditure supporting document** (invoice or supporting document having equivalent probative value).

Invoice document

Issued by
Who produced the invoice or the supporting document

Invoice reference
Invoice number

Invoice date
The invoice date must be before current date and comprised within the eligibility period of the project.

Document type
Choose the type of supporting document from the list

- ⇒ **Issued by:** This information must correspond to the issuer of the invoice document.
- ⇒ **Invoice reference:** This is the reference number of the invoice document.

For staff costs, considering that, payslips usually do not have a reference number, and in order to facilitate the identification of expenditure, the JS advises to include employee's initials as well as the reference month and year. For example, for the salary of María García of May 2017, include “MG – 05.2017”.

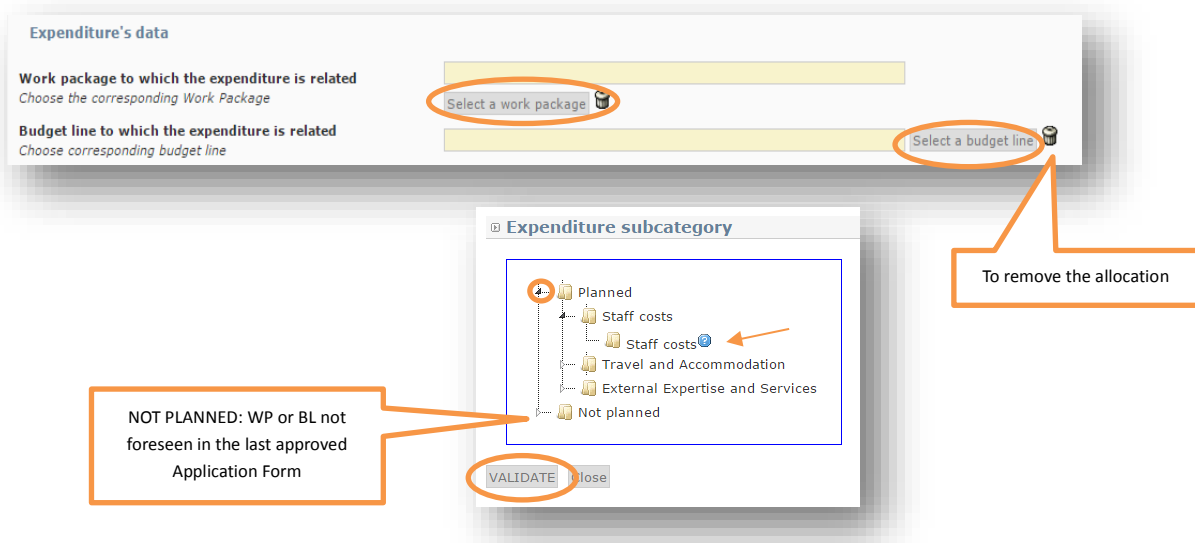
- ⇒ **Invoice date:** The invoice date must be before current date and comprised within the eligibility period of the project. See the Factsheet of the Programme Manual « Eligibility of expenditure – Eligibility period » for more detailed information.
- ⇒ **Document type:** Select « Invoice » (bill/invoice) or «Other » (payslip or salary sheet for staff costs; or any other supporting document having equivalent probative value), depending on the type of document supporting the expenditure.

Allocate the expenditure to the project by selecting a Work Package (WP) and a Budget Line (BL). Usually this selection should be made based on the approved budget.

If needed, there is a possibility to allocate any expenditure under WP and BL where no budget has been foreseen. Kindly note that those deviations would be taken into consideration in the budget flexibility calculation. For more information, see Factsheet of the Programme Manual « Project Modifications ».

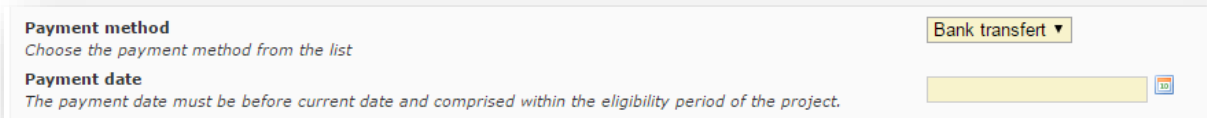
Click on **Select a work package** / **Select a budget line**. A pop-up will appear proposing two sections: “Planned” (expenditure) and “Not planned”, according to the last approved Application Form of your project. Click on the triangle to open the budget lines/work packages tree within the two sections. You need to select the lower level shown in the tree structure (see screenshot below).

▲ Even if proposed by the system, DO NOT SELECT neither Work Package “Preparation costs” nor Budget Line “Preparation costs”.



Remember to always click on the button **VALIDATE** for saving the information. To remove an allocation, click on .

Enter information related to the expenditure payment. In order to proceed you must have with you the relevant proof of payment (e.g. extract from a reliable accounting system of the partner organisation, bank statement).



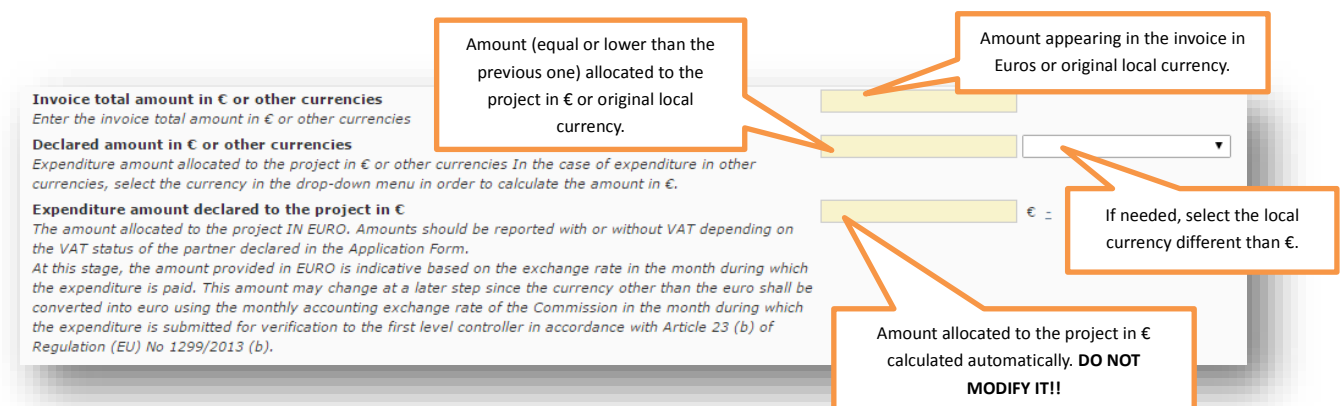
- ⇒ **Payment method:** Select « bank transfer », « cash », « cheque » or « credit card », depending on the mean through which the payment of the invoice was carried out.
- ⇒ **Payment date:** The payment date must be before current date and comprised within the eligibility period of the project. See the Factsheet of the Programme Manual « Eligibility of expenditure – Eligibility period » for more detailed information.

▲ Keep in mind that an expenditure is considered to be paid when the corresponding amount is debited from the partner institution’s bank account.

However, in the case of payments with credit card, the voucher of credit card payment could be considered as proof of payment so that the eligibility of the expenditure would be established by this document, as far as the first level controller considered it a valid document. In that case, the voucher must be kept by the project partner and the date appearing on the document could be considered as the date of payment for the purposes of eligibility of the expenditure.

If an invoice is not claimed 100% to the project, make the difference between the total amount of the invoice and the part allocated to the project. The amount allocated should be entered in field « expenditure amount declared to the project » (eg: in the case of staff working part time in the project, the total amount of the invoice would be his/her full salary, and the declared amount only the part of it allocated to the project using one of the method of calculation proposed by the programme).

Keep in mind that any expenditure incurred in a currency other than the Euro should be filled in in original currency and that it will be automatically converted into Euro through the existing functionality for this purpose in Synergie CTE.



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

Declared amount in € or other currencies
Expenditure amount allocated to the project in € or other currencies In the case of expenditure in other currencies, select the currency in the drop-down menu in order to calculate the amount in €.

Expenditure amount declared to the project in €
The amount allocated to the project IN EURO. Amounts should be reported with or without VAT depending on the VAT status of the partner declared in the Application Form.
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 may 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 in accordance with Article 23 (b) of Regulation (EU) No 1299/2013 (b).

Amount (equal or lower than the previous one) allocated to the project in € or original local currency.

Amount appearing in the invoice in Euros or original local currency.

If needed, select the local currency different than €.

Amount allocated to the project in € calculated automatically. **DO NOT MODIFY IT!!**

⇒ **Invoice total amount in € or other currencies:** Insert the amount of the full invoice (even if only a part of the amount is going to be allocated to the project) in the currency of the invoice (Euro or other local currency).

⇒ **Declared amount in € or other currencies:** Include the amount allocated to the project in the currency of the invoice.

In the case of expenditure paid in a currency different of the Euro, select in the drop-down menu the currency¹.

▲ If VAT is recoverable, ensure that the amount is indicated without VAT.

⇒ **Expenditure amount declared to the project in €:** Amount in Euro allocated to the project is automatically calculated by the system.

If paid in Euros, the amount will automatically be copied from the previous field by the system – Declared amount in € or other currencies –.

If paid in local currency other than €, the amount will be automatically calculated using the monthly accounting exchange rate of the Commission² in the month during which the expenditure has been paid. At this stage, the amount provided in € is indicative. This amount will be updated during the certification using the monthly accounting exchange rate of the Commission in the month during which the expenditure is submitted for verification to the FLCer (Article 23 of Regulation (EU) No 1299/2013 (b)).

Indicate for each expenditure if the activity to which it is related has been carried out inside or outside the Programme area.

By default, the system will propose an answer consistent with the location of the partner, so you should pay particular attention in the cases identified below (after the screen shot).

Location of the activity to which the expenditure is related 

Has the expenditure been realised in or out of the EU zone of the Programme area?

In the EU zone of the Programme area

Out of the EU zone of the Programme area or out of the Programme area

- If you're a **partner located inside of the Programme area** (MED EU and IPA territories) and the relevant **activity is carried out outside** the Programme area select « Out of the EU zone of the Programme area or out of the Programme area ». Remember that this activity has to be included in the approved Application Form or approved by the JS to be considered eligible.

E.g.: a partner located in Rome (inside the Programme area) organises an event, on behalf of the partnership, in the premises of the European Parliament in Brussels (outside of the Programme area). In that case, expenditure related to the catering, local rent, etc. should be considered « outside the Programme area ». However, travel and accommodation costs (flight tickets, hotel, etc.) of partners located in the Programme area should be always considered « inside the Programme area ».

¹ Available currencies: Kuna (HRK); Bosnian convertible mark (BAM); Lek (ALL); Pound (£). If the wanted currency is not in the list proposed by the system, kindly contact immediately the JS.

² The official EC rate is published electronically each month at: <http://ec.europa.eu/budget/inforeuro/index.cfm?Language=en>

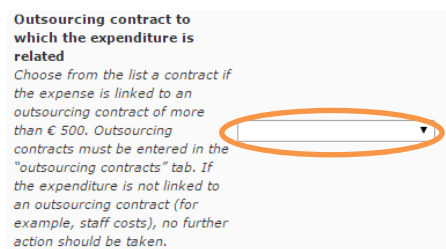
- If you're an EU partner located outside of the Programme area (No MED EU territory), select **always** « Out of the EU zone of the Programme area or out of the Programme area » as the calculation of your full budget is already being considered as outside of the Programme area (EU).

E.g.: In the case of a partner located in Madrid (outside the Programme area) all its expenditure will be considered « outside the Programme area » regardless if the partner organises the event in Brussels (outside of the programme area) or in Athens (inside the programme area).

▲ Please note that this issue concerns exclusively activities carried out by a partner (i.e. organisation of events, staff detached). **Expenditure related to “Travel and accommodation” whatever the destination, should always be considered as incurred in the country where the partner’s structure is located.**

In the case of expenditure linked to an **outsourcing contract**, choose from the list present in the drop-down menu the contract to which the expenditure is related.

▲ Outsourcing contracts must be entered in the “outsourcing contracts” tab before entering the expenditure related to them. For more information, please check the Synergie CTE guide « How to enter an outsourcing contract in Synergie CTE ».



Finally, include a comment explaining the nature of the expenditure. Kindly describe the nature of the expenditure (what? where? when? why? how? for whom?), and add any information you may consider necessary for your Lead Partner, First level Controller and for the programme authorities and that would help to understand or justify the amount and its link to the project.

For the different budget lines, the JS recommends to include in the comment box the minimum following information:

Staff costs	<ul style="list-style-type: none"> ▪ Name of the staff member. ▪ Method for the calculation of the staff costs (A, B, C, D). ▪ In case of method B = % allocated. ▪ In case of methods C = Number of hours and hourly rate. ▪ Involvement in other WP. Kindly note if staff costs will be allocated in other WP for the same month.
Travel and accommodation costs	<ul style="list-style-type: none"> ▪ Title/object of the event. ▪ Name(s) of the person(s) traveling. ▪ Place, start and end date of travel. ▪ Output, activity, deliverable number(s) linked to the travel. This number must be related to the WP under which the cost is being claimed. ▪ Type of the expenditure (e.g. plane tickets, hotel, daily allowance, etc.). ▪ In the case of travels outside of the programme area: mention “travel foreseen in the Application Form” or the date of the travel approval by the JS.
External expertise and	<ul style="list-style-type: none"> ▪ Short description of the service.

services costs	<ul style="list-style-type: none"> Output, activity, deliverable number(s) linked to the external expertise and services. This number must be related to the WP under which the cost is being claimed. Indication that other payment related to the same contract has been or will be reported. Date of approval by the JS (if relevant). In the case of expenditure related to travel and accommodation costs of persons outside of the project organisation: include all the information requested for travel and accommodation cost.
Equipment costs	<ul style="list-style-type: none"> Short description of the equipment. Quantity. Output, activity, deliverable number(s) linked to the equipment. This number must be related to the WP under which the cost is being claimed. Indication that other payment related to the same equipment has been or will be reported. Precise whether the equipment is depreciated or not and whether thematic equipment is claimed pro-rata or in full.

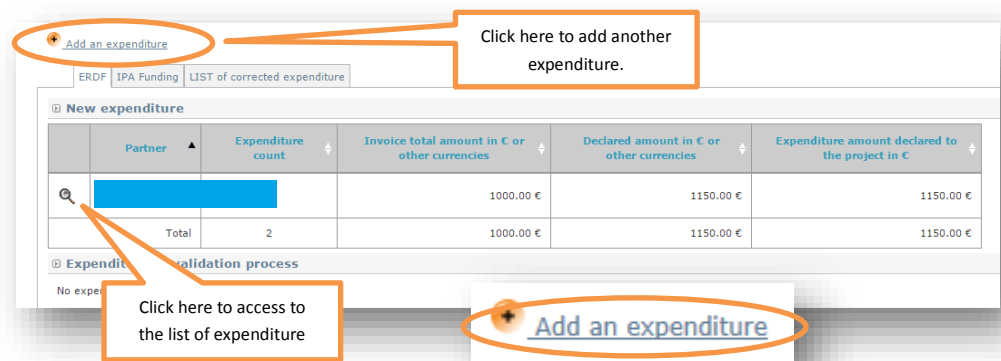
Any additional information requested by your FLCer can be added in this comment section.

Save the information by clicking on [Save](#).

▲ If some information is missing, a red error message will appear next to the missing information and the expenditure will not be saved until the problem is solved.


▲ For each *staff cost* expenditure another line (in grey) would be automatically created by the system for the office and administration costs.


After saving, you're automatically redirected to the expenditure page.

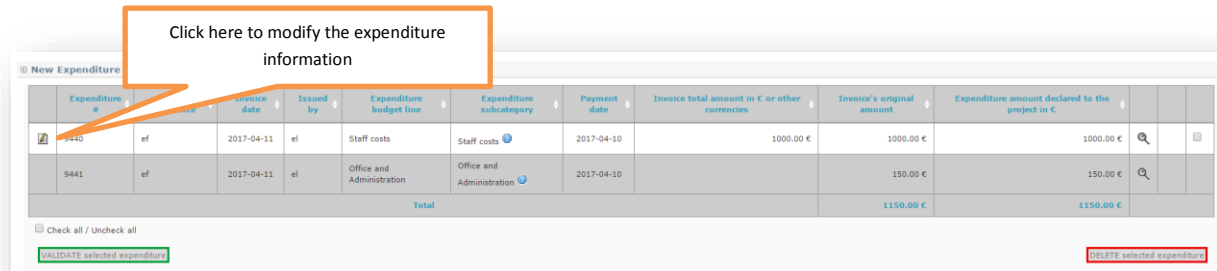


Repeat the process of entering other expenditure, by clicking on [Add an expenditure](#).




Step # 3. Verify expenditure's information (and modify if needed)

Before validating the expenditure and requesting the validation of the Lead Partner, you are invited to verify the information entered. In order to access to the list of expenditure click on the magnifying glass .

A list of expenditure will appear under section «New expenditure ». From there you will be able to modify the expenditure information by clicking on .

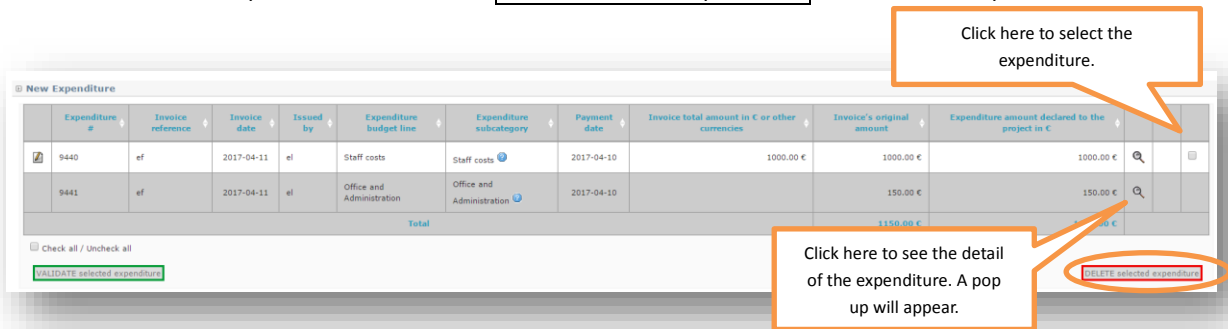


Click here to modify the expenditure information

Expenditure #	Invoice reference	Invoice date	Issued by	Expenditure budget line	Expenditure subcategory	Payment date	Invoice total amount in € or other currencies	Invoice's original amount	Expenditure amount declared to the project in €		
9440	ef	2017-04-11	ef	Staff costs	Staff costs	2017-04-10	1000.00 €	1000.00 €	1000.00 €		
9441	ef	2017-04-11	ef	Office and Administration	Office and Administration	2017-04-10		150.00 €	150.00 €		
Total								1150.00 €	1150.00 €		




Check all / Uncheck all

Select the concerned expenditure and click on **DELETE selected expenditure** to remove an expenditure.



Click here to select the expenditure.

Click here to see the detail of the expenditure. A pop up will appear.


Expenditure #	Invoice reference	Invoice date	Issued by	Expenditure budget line	Expenditure subcategory	Payment date	Invoice total amount in € or other currencies	Invoice's original amount	Expenditure amount declared to the project in €		
9440	ef	2017-04-11	ef	Staff costs	Staff costs	2017-04-10	1000.00 €	1000.00 €	1000.00 €		
9441	ef	2017-04-11	ef	Office and Administration	Office and Administration	2017-04-10		150.00 €	150.00 €		
Total								1150.00 €	1150.00 €		

Check all / Uncheck all

▲ In the case of office and administration costs, the system will automatically calculate the flat rate and an additional line will appear next to each staff costs, when removing staff costs the same logic will apply.

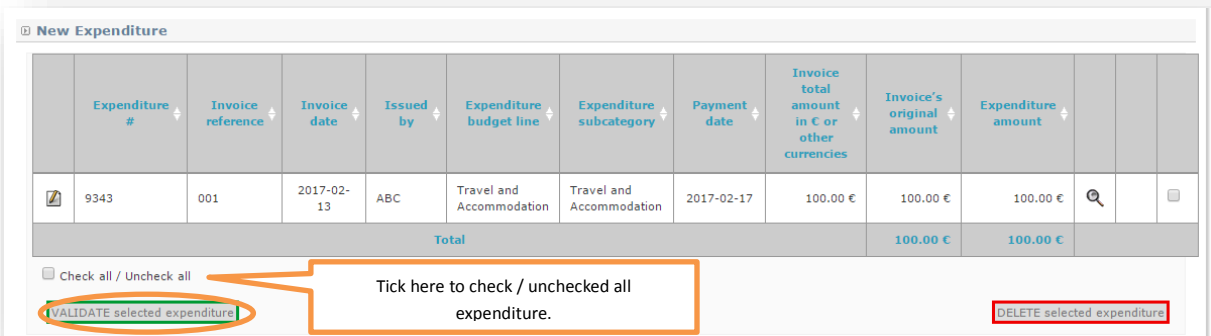
Step # 4. Send expenditure to the validation of your Lead Partner

▲ In the case of the Lead Partner this validation will send the expenditure directly to the FLC.

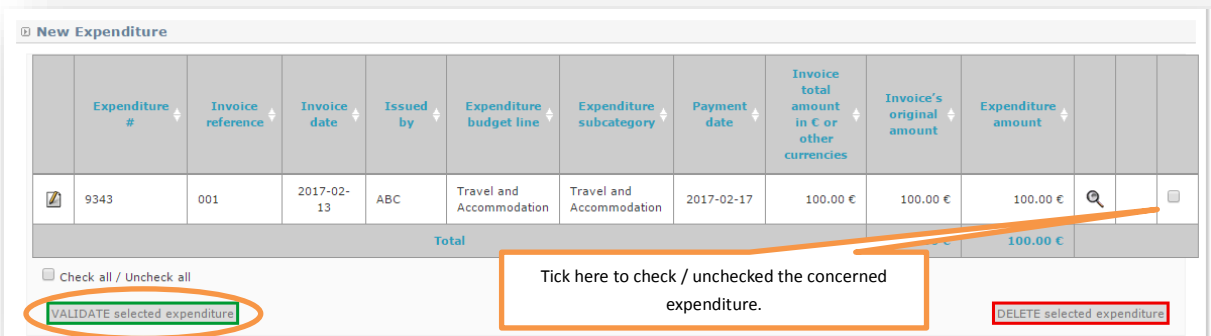
1. Click on the magnifying glass  to access to the list of entered expenditure by. A new page with the list of expenditure appears.

Two ways of selecting expenditure before sending them to the validation of your Lead Partner:

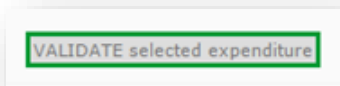
- Select all expenditure with a single click at the bottom of the page on **Check all / Uncheck all**.



- Or select the expenditure one by one by ticking them on an individual basis.



In both cases, in order to send the selected expenditure to the validation of the LP, click on **VALIDATE selected expenditure**.



2. After validation, the concerned expenditure will appear under section « Expenditure in validation process».

Expenditure in validation process					
	Partner ▲	Expenditure count ⚡	Invoice total amount in € or other currencies ⚡	Total amount ⚡	Expenditure amount ⚡
🔍		1	100.00 €	100.00 €	100.00 €
	Total	1	100.00 €	100.00 €	100.00 €

▲ If you need to modify any information, you will have to request your Lead Partner to reject the expenditure. After the rejection, the expenditure will appear under section « New expenditure » where you will be allowed to modify and to send it again to your Lead Partner for validation.

▲ In the case of Lead Partner expenditure, after validation they will be sent directly to your FLCer for certification.

Step # 5. Inform your Lead Partner

Send an e-mail to your Lead Partner informing that your expenditure is waiting for validation.

▲ The Lead Partner will validate them, and your FLCer will then have access to the certification.

More information...

→ Link to other documents, factsheets and Synergie CTE procedures

- ❖ Factsheet of the Programme Manual « Control, audits and verifications »
- ❖ Factsheet of the Programme Manual « Eligibility of expenditure »
- ❖ Factsheet of the Programme Manual « Reporting procedure »
- ❖ Synergie CTE guide « How to enter an outsourcing contract in Synergie CTE »
- ❖ Synergie CTE guide «How to validate expenditure in Synergie CTE as Lead Partner»
- ❖ Synergie CTE guide « How to certify expenditure and issue a FLC certificate in Synergie CTE »