

3. Insight into project's finances

3.1 Project expenditure summary

3.1.1. Project expenditure by budget lines

Budget line	Total budget	Previously reported	Current report	Total reported so far	%	Remaining budget
<i>Preparation</i>	15,000.00 €	15,000.00 €	0.00 €	15,000.00 €	100.00 %	0.00 €
<i>Staff costs</i>	742,875.00 €	343,731.09 €	105,377.26 €	449,108.35 €	60.46 %	293,766.65 €
<i>Office and administration</i>	111,428.00 €	51,559.67 €	15,806.59 €	67,366.26 €	60.46 %	44,061.74 €
<i>Travel and accommodation</i>	106,300.00 €	15,514.41 €	105.43 €	15,619.84 €	14.69 %	90,680.16 €
<i>External expertise and services</i>	262,040.00 €	38,248.01 €	7,091.23 €	45,339.24 €	17.30 %	216,700.76 €
<i>Equipment</i>	0.00 €	0.00 €	0.00 €	0.00 €	0.00 %	0.00 €
<i>(Net Revenue)</i>	0.00 €	0.00 €	0.00 €	0.00 €	0.00 %	0.00 €
Total	1,322,643.00 €	464,053.18 €	128,380.51 €	592,433.69 €	44.79 %	730,209.31 €
<i>Original budget for this semester in the application form</i>			191,202.00 €	786,948.00 €		
<i>Over- or underspending</i>			-62,821.49 €	-194,514.31 €		
<i>Over- or underspending in %</i>			-32.86 %	-24.72 %		

3.1.2 Reported expenditure by partner

	Partner name	Partner state	Total budget	Previously reported	Current report	Total reported so far	%	Remaining budget
1-LP	MUNICIPALITY OF REGGIO EMILIA (26/03/2019 to 31/07/2023)	 IT	362,362.00 €	104,437.00 €	32,936.58 €	137,373.58 €	37.91 %	224,988.42 €
2-PP	Research Centre on Animal Production (26/03/2019 to 31/07/2023)	 IT	131,772.00 €	57,958.85 €	21,152.43 €	79,111.28 €	60.04 %	52,660.72 €
3-PP	CITY OF GHENT (26/03/2019 to 31/07/2023)	 BE	179,300.00 €	63,035.05 €	14,568.15 €	77,603.20 €	43.28 %	101,696.80 €
4-PP	EDC Debrecen Urban and Economic Development Center (26/03/2019 to 31/07/2023)	 HU	155,131.00 €	55,832.27 €	14,515.95 €	70,348.22 €	45.35 %	84,782.78 €
5-PP	MUNICIPALITY ARISTOTELI CHALKIDIKIS (26/03/2019 to 31/07/2023)	 EL	142,475.00 €	0.00 €	0.00 €	0.00 €	0.00 %	142,475.00 €
6-PP	Research institute for agriculture, fisheries and food (26/03/2019 to 31/07/2023)	 BE	161,366.00 €	100,683.74 €	19,166.26 €	119,850.00 €	74.27 %	41,516.00 €
7-PP	Municipality of Varberg (26/03/2019 to 31/07/2023)	 SE	190,237.00 €	82,106.27 €	26,041.14 €	108,147.41 €	56.85 %	82,089.59 €
Total			1,322,643.00 €	464,053.18 €	128,380.51 €	592,433.69 €	44.79 %	730,209.31 €

3.1.3 Reported expenditure by partner and funding rate

	Partner name	Partner state	Funding rate	ERDF/NO funding	Partner contribution	Other	Total
1-LP	MUNICIPALITY OF REGGIO EMILIA	 IT	85.00 %	27,996.09 €	4,940.49 €	0.00 €	32,936.58 €
2-PP	Research Centre on Animal Production	 IT	85.00 %	17,979.56 €	3,172.87 €	0.00 €	21,152.43 €
3-PP	CITY OF GHENT	 BE	85.00 %	12,382.92 €	2,185.23 €	0.00 €	14,568.15 €
4-PP	EDC Debrecen Urban and Economic Development Center	 HU	85.00 %	12,338.55 €	2,177.40 €	0.00 €	14,515.95 €
5-PP	MUNICIPALITY ARISTOTELI CHALKIDIKIS	 EL	85.00 %	0.00 €	0.00 €	0.00 €	0.00 €
6-PP	Research institute for agriculture, fisheries and food	 BE	85.00 %	16,291.32 €	2,874.94 €	0.00 €	19,166.26 €
7-PP	Municipality of Varberg	 SE	85.00 %	22,134.96 €	3,906.18 €	0.00 €	26,041.14 €
Total				109,123.40 €	19,257.11 €	0.00 €	128,380.51 €

3.1.4 Budget breakdown per source of funding and partner

	Partner name	Partner state	Funding rate	Programme funds (ERDF or NO)	Partner contribution from public sources	Partner contribution from private sources	Total partner contribution
1-LP	MUNICIPALITY OF REGGIO EMILIA	 IT	85.00 %	27,996.09 €	4,940.49 €	0.00 €	4,940.49 €
2-PP	Research Centre on Animal Production	 IT	85.00 %	17,979.56 €	3,172.87 €	0.00 €	3,172.87 €
3-PP	CITY OF GHENT	 BE	85.00 %	12,382.92 €	2,185.23 €	0.00 €	2,185.23 €
4-PP	EDC Debrecen Urban and Economic Development Center	 HU	85.00 %	12,338.55 €	2,177.40 €	0.00 €	2,177.40 €
5-PP	MUNICIPALITY ARISTOTELI CHALKIDIKIS	 EL	85.00 %	0.00 €	0.00 €	0.00 €	0.00 €
6-PP	Research institute for agriculture, fisheries and food	 BE	85.00 %	16,291.32 €	2,874.94 €	0.00 €	2,874.94 €
7-PP	Municipality of Varberg	 SE	85.00 %	22,134.96 €	3,906.18 €	0.00 €	3,906.18 €
Total				109,123.40 €	19,257.11 €	0.00 €	19,257.11 €

3.1.5 ERDF-/Norwegian funding

	Rate	Maximum funding	Previous reports	Current report	Accumulated	%	Remaining
<i>ERDF</i>	<i>85.00 %</i>	<i>1,124,246.55 €</i>	<i>394,445.14 €</i>	<i>109,123.40 €</i>	<i>503,568.54 €</i>	<i>44.79 %</i>	<i>620,678.01 €</i>
<i>ERDF</i>	<i>75.00 %</i>	<i>0.00 €</i>	<i>0.00 €</i>	<i>0.00 €</i>	<i>0.00 €</i>	<i>0.00 %</i>	<i>0.00 €</i>
<i>ERDF</i>	<i>85.00 %</i>	<i>1,124,246.55 €</i>	<i>394,445.14 €</i>	<i>109,123.40 €</i>	<i>503,568.54 €</i>	<i>44.79 %</i>	<i>620,678.01 €</i>
<i>Norway</i>	<i>50.00 %</i>	<i>0.00 €</i>	<i>0.00 €</i>	<i>0.00 €</i>	<i>0.00 €</i>	<i>0.00 %</i>	<i>0.00 €</i>
<i>Total</i>		<i>1,124,246.55 €</i>	<i>394,445.14 €</i>	<i>109,123.40 €</i>	<i>503,568.54 €</i>	<i>44.79 %</i>	<i>620,678.01 €</i>

3.2. Project Expenditure

3.2.1 Budget breakdown per partner per budget line

	Partner name	Partner state	Staff costs	Office and administration	Travel and accommodation	External expertise and services	Equipment	Revenues	Total partner expenditure
1-LP	MUNICIPALITY OF REGGIO EMILIA	 IT	25,123.72 €	3,768.56 €	0.00 €	4,044.30 €	0.00 €	0.00 €	32,936.58 €
2-PP	Research Centre on Animal Production	 IT	18,393.42 €	2,759.01 €	0.00 €	0.00 €	0.00 €	0.00 €	21,152.43 €
3-PP	CITY OF GHENT	 BE	12,667.96 €	1,900.19 €	0.00 €	0.00 €	0.00 €	0.00 €	14,568.15 €
4-PP	EDC Debrecen Urban and Economic Development Center	 HU	11,260.11 €	1,689.02 €	105.43 €	1,461.39 €	0.00 €	0.00 €	14,515.95 €
5-PP	MUNICIPALITY ARISTOTELI CHALKIDIKIS	 EL	0.00 €	0.00 €	0.00 €	0.00 €	0.00 €	0.00 €	0.00 €
6-PP	Research institute for agriculture, fisheries and food	 BE	15,491.13 €	2,323.67 €	0.00 €	1,351.46 €	0.00 €	0.00 €	19,166.26 €
7-PP	Municipality of Varberg	 SE	22,440.92 €	3,366.14 €	0.00 €	234.08 €	0.00 €	0.00 €	26,041.14 €
Total			105,377.26 €	15,806.59 €	105.43 €	7,091.23 €	0.00 €	0.00 €	128,380.51 €
<i>Original budget in the application form</i>			742,875.00 €	111,428.00 €	106,300.00 €	262,040.00 €	0.00 €	0.00 €	1,322,643.00 €

Changes from the original plans

If a partner does not report any expenditure, please state the reasons and indicate the measures that were taken to avoid this in the future.

PP5 situation was largely discussed with JS officials by email and through official online meetings. It was agreed to have another online meeting on 2nd November 2021 with PP5, LP and JS officials to further assess the situation and identify possible solutions to report the costs from 4th and 5th semesters in PR5 and, possibly, re-claim the staff costs of semesters 1, 2, and 3. In this sense, during the meeting PP5 will present to JS officials a clear and detailed overview of the costs they would still like to claim from the first 3 semesters and a list of costs to be reported in PR5 for semester 4 and 5.

3.2.2 External expertise and services

	Partner	Item number as planned in the application form	Type of cost	Description in the application	Planned amount	Supplier(s)	Description	Total amount in EUR	Reported so far
1	1-LP: MUNICIPALITY OF REGGIO EMILIA	2	FLC costs	Costs for the partner's external first level controller	5,000.00 €	ROSIGNOLI MASSIMILIANO	FLC'S CONTRACT FOR EXTERNAL CERTIFICATION	720.00 €	2,160.00 €
2	1-LP: MUNICIPALITY OF REGGIO EMILIA	5	Meeting costs: stakeholder group	Cost for organising 6 meetings	1,000.00 €	KOSMOS SRL	INTERPRETATION COSTS FOR STUDY VISIT IN REGGIO EMILIA	1,100.00 €	2,278.60 €
		<u>Planned amount exceeded or unplanned expenditure reported. Please provide justification:</u> As in the previous semester, we incurred simultaneous translation costs due to the way in which the two project study visits, Reggio Emilia and Debrecen, were carried out. Interpreting costs could not be planned in advance as the online mode of the study visits was implemented due to Covid 19							
3	1-LP: MUNICIPALITY OF REGGIO EMILIA	4	Meeting costs: partner meeting	Costs for organizing Kick-off-meeting to be held in month 3 (including venue rent, catering) for organization of thematic workshop and Project meeting to be held in month 18 (including venue rent, catering) and one study visit	13,000.00 €	LINGUA POINT SRL , BONI MAURIZIO	INTERPRETATION COSTS FROM ITALIAN TO ENGLISH FOR THE ORGANIZATION OF STUDY VISIT IN REGGIO EMILIA DAY 3 9 MARCH 2021	1,858.30 €	2,992.30 €

4	1-LP: MUNICIPALITY OF REGGIO EMILIA	6	Publication and dissemination costs	Dissemination costs for stakeholder video interview shooting, printing materials (posters, local leaflet/brochure)	2,000.00 €	PAUSE ATELIER DEI SAPORI	COSTS FOR PRODUCING 1 DISSEMINATION VIDEO FOR THE STUDY VISIT IN REGGIO EMILIA. The video was meant to present Reggio Emilia's local context and its innovative experiences related to food reuse, consumption and education to project partners and stakeholders. It was disseminated among partners and stakeholders as part of the preparatory materials sent in preparation to Reggio Emilia study visit.	366.00 €	366.00 €
5	6-PP: Research institute for agriculture, fisheries and food	28	FLC costs	Costs for the partner's external first level controller	4,640.00 €	Deloitte	FLC (Deloitte) control costs for third claim	1,351.46 €	4,049.44 €
6	7-PP: Municipality of Varberg	31	Meeting costs: stakeholder group	Cost for organising 6 meetings	1,000.00 €	Ästad Gård	Studyvisit Reggio Emilia. Cost for conference facility with digital equipment for online meetings, lunch and coffee the 3rd of March	234.08 €	470.50 €
7	4-PP: EDC Debrecen Urban and Economic Development Center	17	Meeting costs: partner meeting	Costs for organizing 1 project meeting (Semester 2 M7-12) and one study visit (including venue rent, catering etc) (Semester 4 - M19-24 - study visit in Debrecen)	7,000.00 €	Séfasztal Kft., Tengrinor Bt., Dr. Simon Zoltán e.v.	Costs of organizing the study visit in Debrecen (catering services for the participants (stakeholders and PP4) and Hungarian-English interpretation)	1,357.00 €	4,294.59 €
8	4-PP: EDC Debrecen Urban and Economic Development Center	19	Meeting costs: stakeholder group	Cost for organising 6 meetings	1,000.00 €	Lakó Zsigmond e.v.	Costs of interpretation for hungarian stakeholders (Italian-Hungarian) at the study visit of Reggio-Emilia	51.68 €	51.68 €

9	4-PP: EDC Debrecen Urban and Economic Development Center	21	Travel & accommodati on costs: members of the stakeholder groups and other external bodies	Costs for stakeholders participation in the study visits (800 eur * person * 3 persons/visit * 4 study visits (BE, IT, EL, SE)	9,600.00 €	Bunda Bt.	Costs of lunch for stakeholders who participated in the study visit of Reggio-Emilia	52.71 €	70.28 €
								7,091.23 €	45,339.24 €

3.2.3 Equipment

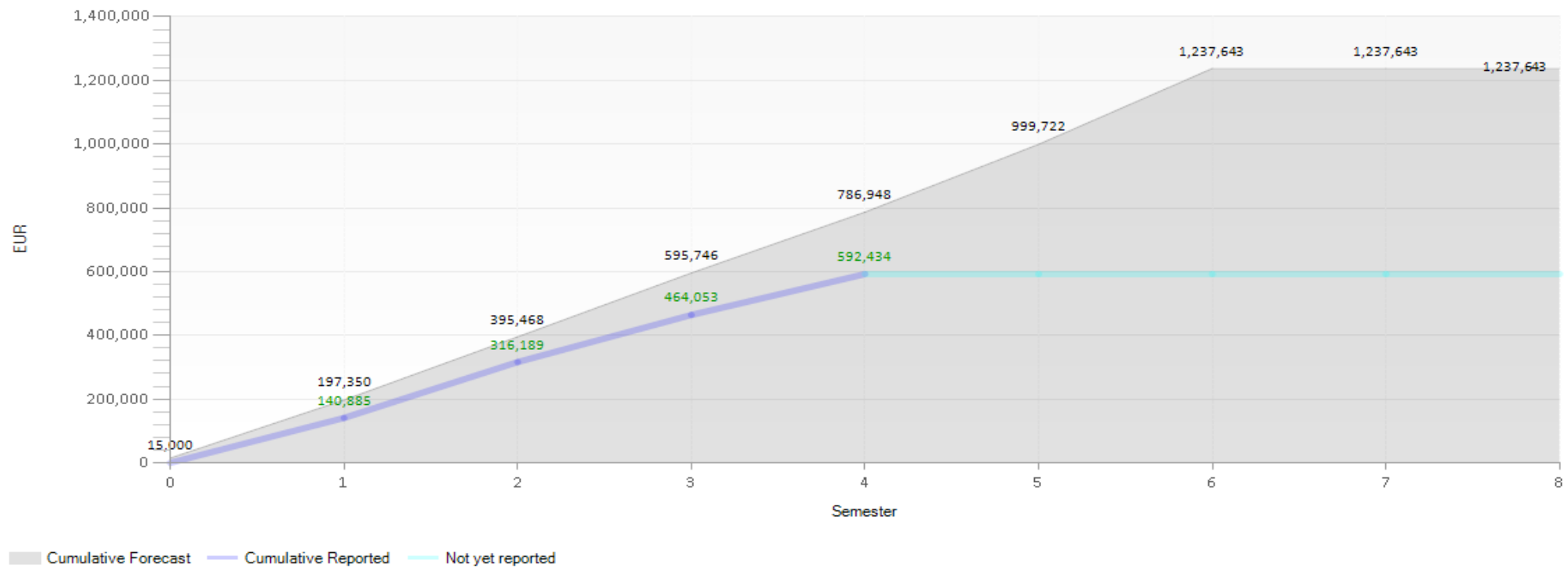
	Partner	Item number as planned in the application form	Type of cost	Description in the application	Planned amount	Supplier(s)	Description	Total amount in EUR	Reported so far
									0.00 €

3.2.4 List of contracts awarded subject to the provisions of EU public procurement directives

Number	Partner	Supplier name	Contracted amount (excluding VAT)	Contracted amount (including VAT)	Procedure applied	Contract type	Reported amount in current report	<i>Previously reported</i>	Reported amount	Comments (optional)
P07-004	Municipality of Varberg	Ästad Gård AB	7,000,000.00 €	8,750,000.00 €	Open procedure	Services	234.08 €	236.42 €	470.50 €	This is a major procurement for the whole region and its municipalities regarding accommodation and conferences. This is one of the procured suppliers for this service.
P07-001	Municipality of Varberg	First Card/Nordea Bank Big Travel	910,000.00 €	1,137,500.00 €	Open procedure	Services	0.00 €	2,486.27 €	2,486.27 €	Travel Agent, the invoice of their services comes from First Card.
P07-003	Municipality of Varberg	Tryckservice i Ängelholm	700,000.00 €	875,000.00 €	Open procedure	Services	0.00 €	211.49 €	211.49 €	Print

3.2.5 Spending plan

	Preparation	Semester 1	Semester 2	Semester 3	Semester 4	Semester 5	Semester 6	Semester 7	Semester 8
Amount Forecasted	15,000.00 €	182,350.00 €	198,118.00 €	200,278.00 €	191,202.00 €	212,774.00 €	237,921.00 €	0.00 €	0.00 €
Amount Reported		140,884.56 €	175,304.49 €	147,864.13 €	128,380.51 €				



Changes from the original plans

If there is overspend or underspend in general on the project level (both accumulated and/or for the current report), please specify the reasons and the corresponding measures to correct this. Please provide information on any overspending or underspending in a budget line and/or in a partner's budget, stating the reasons and indicating the measures that were taken to avoid this in the future. Please also describe on a general level problems encountered and corresponding solutions found.

All PPs faced underspending issues due to COVID-19, which led to a general underspend in travel & accommodation and external expertise budget lines. A proposal of work plan revision was agreed with the JS to catch up with the current underspending, through the organization of extra activities (i.e. 3 transfer workshops + 5 storytelling videos, 1 per city) and the re-planning of some activities postponed from previous semsters. In this sense, to effectively catch up with the activities postponed from previous semesters, PPs will also be urged to assign all the external contracts foreseen in the application form in due time.

The organization of online activities and the great efforts in keeping LSGs engaged caused, for certain PPs, an overspending in staff costs. On the contrary, PP3 faced an underspending in staff costs, as the recruitment of a new policy officer agriculture and horticulture (project manager of Prospera) was still ongoing during the first semester. To catch up with the underspending, PP3 has hired an extra member to support the project manager in the organization and follow up of the different PROSPERA activities. Also PP7 reported less staff costs because two of the staff members have had some parental leave. Anyway, they assure that staff costs will eventually be in line with the spending for the whole project period.

Finally, the lack of reporting for PP5 caused a general underspending at project level. The identification of possible solutions regarding PP5 administrative and financial issues is being discussed in close cooperation with JS officials and will be the main object of further meetings.

3.2.6 On-the-Spot Checks

	Partner name	Partner state	n° of On-the-spot checks carried out for this report	Start dates	Total n° of on-the-spot checks carried out for this partner
1-LP	MUNICIPALITY OF REGGIO EMILIA	 IT	1	22/10/2021	1
2-PP	Research Centre on Animal Production	 IT	1	13/09/2021	3
3-PP	CITY OF GHENT	 BE	0		0
4-PP	EDC Debrecen Urban and Economic Development Center	 HU	0		0
5-PP	MUNICIPALITY ARISTOTELI CHALKIDIKIS	 EL	0		0
6-PP	Research institute for agriculture, fisheries and food	 BE	0		0
7-PP	Municipality of Varberg	 SE	0		0

Further information regarding the on-the-spot checks (if applicable)

