

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 €	449,108.35 €	131,875.93 €	580,984.28 €	78.21 %	161,890.72 €
<i>Office and administration</i>	111,428.00 €	67,366.26 €	19,781.39 €	87,147.65 €	78.21 %	24,280.35 €
<i>Travel and accommodation</i>	106,300.00 €	15,619.84 €	0.00 €	15,619.84 €	14.69 %	90,680.16 €
<i>External expertise and services</i>	262,040.00 €	45,339.24 €	71,516.88 €	116,856.12 €	44.59 %	145,183.88 €
<i>Equipment</i>	0.00 €	0.00 €	0.00 €	0.00 €	0.00 %	0.00 €
<i>Phase 2 Lump sum</i>	85,000.00 €	0.00 €	0.00 €	0.00 €	0.00 %	85,000.00 €
<i>(Net Revenue)</i>	0.00 €	0.00 €	0.00 €	0.00 €	0.00 %	0.00 €
<i>Total</i>	1,322,643.00 €	592,433.69 €	223,174.20 €	815,607.89 €	61.67 %	507,035.11 €
<i>Original budget for this semester in the application form</i>			212,774.00 €	999,722.00 €		
<i>Over- or underspending</i>			10,400.20 €	-184,114.11 €		
<i>Over- or underspending in %</i>			4.89 %	-18.42 %		

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 €	137,373.58 €	37,922.74 €	175,296.32 €	48.38 %	187,065.68 €
2-PP	Research Centre on Animal Production (26/03/2019 to 31/07/2023)	 IT	131,772.00 €	79,111.28 €	25,002.83 €	104,114.11 €	79.01 %	27,657.89 €
3-PP	CITY OF GHENT (26/03/2019 to 31/07/2023)	 BE	179,300.00 €	77,603.20 €	25,170.97 €	102,774.17 €	57.32 %	76,525.83 €
4-PP	EDC Debrecen Urban and Economic Development Center (26/03/2019 to 31/07/2023)	 HU	155,131.00 €	70,348.22 €	45,968.63 €	116,316.85 €	74.98 %	38,814.15 €
5-PP	MUNICIPALITY ARISTOTELI CHALKIDIKIS (26/03/2019 to 31/07/2023)	 EL	142,475.00 €	0.00 €	40,310.50 €	40,310.50 €	28.29 %	102,164.50 €
6-PP	Research institute for agriculture, fisheries and food (26/03/2019 to 31/07/2023)	 BE	161,366.00 €	119,850.00 €	19,147.41 €	138,997.41 €	86.14 %	22,368.59 €
7-PP	Municipality of Varberg (26/03/2019 to 31/07/2023)	 SE	190,237.00 €	108,147.41 €	29,651.12 €	137,798.53 €	72.44 %	52,438.47 €
Total			1,322,643.00 €	592,433.69 €	223,174.20 €	815,607.89 €	61.67 %	507,035.11 €

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 %	32,234.32 €	5,688.42 €	0.00 €	37,922.74 €
2-PP	Research Centre on Animal Production	 IT	85.00 %	21,252.40 €	3,750.43 €	0.00 €	25,002.83 €
3-PP	CITY OF GHENT	 BE	85.00 %	21,395.32 €	3,775.65 €	0.00 €	25,170.97 €
4-PP	EDC Debrecen Urban and Economic Development Center	 HU	85.00 %	39,073.33 €	6,895.30 €	0.00 €	45,968.63 €
5-PP	MUNICIPALITY ARISTOTELI CHALKIDIKIS	 EL	85.00 %	34,263.92 €	6,046.58 €	0.00 €	40,310.50 €
6-PP	Research institute for agriculture, fisheries and food	 BE	85.00 %	16,275.29 €	2,872.12 €	0.00 €	19,147.41 €
7-PP	Municipality of Varberg	 SE	85.00 %	25,203.45 €	4,447.67 €	0.00 €	29,651.12 €
Total				189,698.03 €	33,476.17 €	0.00 €	223,174.20 €

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 %	32,234.32 €	5,688.42 €	0.00 €	5,688.42 €
2-PP	Research Centre on Animal Production	 IT	85.00 %	21,252.40 €	3,750.43 €	0.00 €	3,750.43 €
3-PP	CITY OF GHENT	 BE	85.00 %	21,395.32 €	3,775.65 €	0.00 €	3,775.65 €
4-PP	EDC Debrecen Urban and Economic Development Center	 HU	85.00 %	39,073.33 €	6,895.30 €	0.00 €	6,895.30 €
5-PP	MUNICIPALITY ARISTOTELI CHALKIDIKIS	 EL	85.00 %	34,263.92 €	6,046.58 €	0.00 €	6,046.58 €
6-PP	Research institute for agriculture, fisheries and food	 BE	85.00 %	16,275.29 €	2,872.12 €	0.00 €	2,872.12 €
7-PP	Municipality of Varberg	 SE	85.00 %	25,203.45 €	4,447.67 €	0.00 €	4,447.67 €
Total				189,698.03 €	33,476.17 €	0.00 €	33,476.17 €

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>	503,568.54 €	189,698.03 €	693,266.57 €	61.66 %	430,979.98 €
<i>ERDF</i>	<i>75.00 %</i>	<i>0.00 €</i>	0.00 €	0.00 €	0.00 €	0.00 %	0.00 €
<i>ERDF</i>	<i>85.00 %</i>	<i>1,124,246.55 €</i>	503,568.54 €	189,698.03 €	693,266.57 €	61.66 %	430,979.98 €
<i>Norway</i>	<i>50.00 %</i>	<i>0.00 €</i>	0.00 €	0.00 €	0.00 €	0.00 %	0.00 €
<i>Total</i>		<i>1,124,246.55 €</i>	503,568.54 €	189,698.03 €	693,266.57 €	61.66 %	430,979.98 €

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	30,139.95 €	4,520.99 €	0.00 €	3,261.80 €	0.00 €	0.00 €	37,922.74 €
2-PP	Research Centre on Animal Production	 IT	18,393.42 €	2,759.01 €	0.00 €	3,850.40 €	0.00 €	0.00 €	25,002.83 €
3-PP	CITY OF GHENT	 BE	20,717.77 €	3,107.67 €	0.00 €	1,345.53 €	0.00 €	0.00 €	25,170.97 €
4-PP	EDC Debrecen Urban and Economic Development Center	 HU	6,956.32 €	1,043.45 €	0.00 €	37,968.86 €	0.00 €	0.00 €	45,968.63 €
5-PP	MUNICIPALITY ARISTOTELI CHALKIDIKIS	 EL	14,319.81 €	2,147.97 €	0.00 €	23,842.72 €	0.00 €	0.00 €	40,310.50 €
6-PP	Research institute for agriculture, fisheries and food	 BE	16,649.92 €	2,497.49 €	0.00 €	0.00 €	0.00 €	0.00 €	19,147.41 €
7-PP	Municipality of Varberg	 SE	24,698.74 €	3,704.81 €	0.00 €	1,247.57 €	0.00 €	0.00 €	29,651.12 €
Total			131,875.93 €	19,781.39 €	0.00 €	71,516.88 €	0.00 €	0.00 €	223,174.20 €
<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.

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	5-PP: MUNICIPALITY ARISTOTELI CHALKIDIKIS	N/A	Project and/or financial and/or communication management (unplanned)	N/A	0.00 €	APOSTOLINA TSALTAMPASI , APOSTOLINA TSALTAMPASI , APOSTOLINA TSALTAMPASI , APOSTOLINA TSALTAMPASI , APOSTOLINA TSALTAMPASI , APOSTOLINA TSALTAMPASI , APOSTOLINA TSALTAMPASI , APOSTOLINA TSALTAMPASI	External Project management during the period 04/2020 - 12/2020 (2nd and 3rd semesters). External Support included: - Project & Financial management - Communication support - Coordination of local project team - Reporting and preparation of internal documents - Organisation of local project activities	8,680.00 €	8,680.00 €

		<u>Planned amount exceeded or unplanned expenditure reported. Please provide justification:</u> On October 14, 2021, the Municipality of Aristotelis asked from the JS, the transfer of the amount of 24.000 EURO from staff to external expertise & services cost category in order to re-claim the costs for local project management and support to the exchange of experience activities. According to the Greek FLC the procedure that was used from the Municipality to assign the previous staff, was a procedure that applies to external experts and not staff. That was the reason that the FLC considered the costs ineligible. JS accepted the Municipality of Aristotelis to reclaim these costs under the external expertise category (correspondence on November 2, 2021)							
2	5-PP: MUNICIPALITY ARISTOTELI CHALKIDIKIS	N/A	External support for the exchange of experience process, in particular the development of the regional action plan (unplanned)	N/A	0.00 €	ZACHAROULA ZIKA, ZACHAROULA ZIKA, ZACHAROULA ZIKA, ZACHAROULA ZIKA, ZACHAROULA ZIKA, ZACHAROULA ZIKA, ZACHAROULA ZIKA, ZACHAROULA ZIKA, ZACHAROULA ZIKA, ZACHAROULA ZIKA	External scientific and technical support during the period 04/2020 - 12/2020. External Support included: - Organisation of local project activities - Participation in project meetings - Scientific support on natural and cultural heritage topics - Technical support in local and sustainable development topics - External Communication	14,976.72 €	14,976.72 €
		<u>Planned amount exceeded or unplanned expenditure reported. Please provide justification:</u> On October 14, 2021, the Municipality of Aristotelis asked from the JS, the transfer of the amount of 24.000 EURO from staff to external expertise & services cost category in order to re-claim the costs for local project management and support to the exchange of experience activities. According to the Greek FLC the procedure that was used from the Municipality to assign the previous staff, was a procedure that applies to external experts and not staff. That was the reason that the FLC considered the costs ineligible. JS accepted the Municipality of Aristotelis to reclaim these costs under the external expertise category (correspondence on November 2, 2021)							
3	5-PP: MUNICIPALITY ARISTOTELI CHALKIDIKIS	25	Meeting costs: stakeholder group	Cost for organising 6 meetings	1,000.00 €	MARINA MORENOU	Interpretation services during the online field visit, organised by Reggio Emilia, IT on March 3, 2021	186.00 €	186.00 €

4	4-PP: EDC Debrecen Urban and Economic Development Center	20	Publication and dissemination costs	Costs of external support for communication activities: Planning and start-up (Development of Communication plan and knowledge sharing strategy), Communication materials/tools (posters, brochures, 2 project videoscribing, and stakeholder video interview shooting) - 66 man days	20,000.00 €	H2Online Kft., H2Online Kft., H2Online Kft.	Costs of video interviews after study visits included	2,912.79 €	12,905.21 €
5	4-PP: EDC Debrecen Urban and Economic Development Center	18	External support for the exchange of experience process, in particular the development of the regional action plan	External expert for designing and developing Local Action plan (thematic expertise support, exchange of experience, data collecting, LAP drafting and development, local stakeholder groups support) - 85 man days	26,000.00 €	Envirosense Hungary Kft.	Costs of a study focusing on providing remote sensing data and analysis to set the basis of a Local Action Plan.	35,056.07 €	35,056.07 €
		<u>Planned amount exceeded or unplanned expenditure reported. Please provide justification:</u> According to the revised workplan which was approved by the JS, the amount dedicated to item 18 (External support for the exchange experience process) was raised by 10 000 EUR. On this budget line, we report the costs of a study focusing on providing remote sensing data and analysis to set the basis of a Local Action Plan. The study was attached with the 5th Financial Report.							
6	7-PP: Municipality of Varberg	31	Meeting costs: stakeholder group	Cost for organising 6 meetings	1,000.00 €	Världsarvet Grimeton AB	Studyvisit Debrecen. Cost for conference facility with digital equipment for online meetings, lunch and coffee for local stakeholders the 22th of June.	236.08 €	706.58 €
7	7-PP: Municipality of Varberg	33	Publication and dissemination costs	Dissemination costs for stakeholder video interview shooting, printing materials (posters, local leaflet/brochure);	2,000.00 €	VOL kommunikati on AB	Cost for dissemination. An animated film with english subtitles to present the context of Varberg which is growing rapidly and how it is connected to our good practice during the online study visit.	947.69 €	1,159.18 €

8	7-PP: Municipality of Varberg	30	Meeting costs: partner meeting	Costs for organizing 1 project meeting and one study visit (including venue rent, catering etc) - Semester 4 (M19-24)	7,000.00 €	Entercard/ Västerports Kök & Bar	Studyvisit Varberg. Cost for lunch/conference the 28th of september when hosting our digital studyvisit.	63.80 €	63.80 €
9	1-LP: MUNICIPALITY OF REGGIO EMILIA	5	Meeting costs: stakeholder group	Cost for organising 6 meetings	1,000.00 €	KOSMOS SRL , INLINGUA MODENA SRL , STUDIO TRE SPA	Interpretation costs for online study visits	2,541.80 €	4,820.40 €
		<u>Planned amount exceeded or unplanned expenditure reported. Please provide justification:</u> The study visits planned for this semester have been organised online due to the Covid emergency this has led to unplanned costs for the Municipality of Reggio Emilia for simultaneous translation between the language of the host country and Italian							
10	1-LP: MUNICIPALITY OF REGGIO EMILIA	2	FLC costs	Costs for the partner's external first level controller	5,000.00 €	ROSIGNOLI MASSIMILIANO	FLC controller cost for the 4° project report	720.00 €	2,880.00 €
11	3-PP: CITY OF GHENT	11	FLC costs	Costs for the partner's external first level controller	4,640.00 €	RSM Interaudit	controle claim 3 & claim 4	1,294.70 €	2,589.40 €
12	3-PP: CITY OF GHENT	16	Meeting costs: stakeholder group	Cost for organising 6 meetings	1,000.00 €	Eva Kerselaers	Catering costs - meeting Prospera with stakeholders from 16/12/21	50.83 €	50.83 €

13	2-PP: Research Centre on Animal Production	10	Publication and dissemination costs	costs of external services for dissemination and communication activities : - communication materials such as poster, leaflets, brochures, etc. for local PROSPERA events (kick off meeting, Reggio Emilia Study visit and thematic workshop, local stakeholders meetings) - content translation and adaptation of PROSPERA standard communication materials 320 eur/day, 18 days	5,760.00 €	Magda Schiff	support to communication activities: update of the partner website with project information social media content creation and traslation in IT related to the project (twitter @crpasocial) contribution to PROSPERA newsletter contents	2,137.60 €	4,600.60 €
14	2-PP: Research Centre on Animal Production	9	FLC costs	Costs for the partner's external first level controller	5,000.00 €	Angelo Sansò, Angelo Sansò	FLC third and fourth period	1,712.80 €	3,379.46 €
								71,516.88 €	116,856.12 €

3.2.3 Equipment

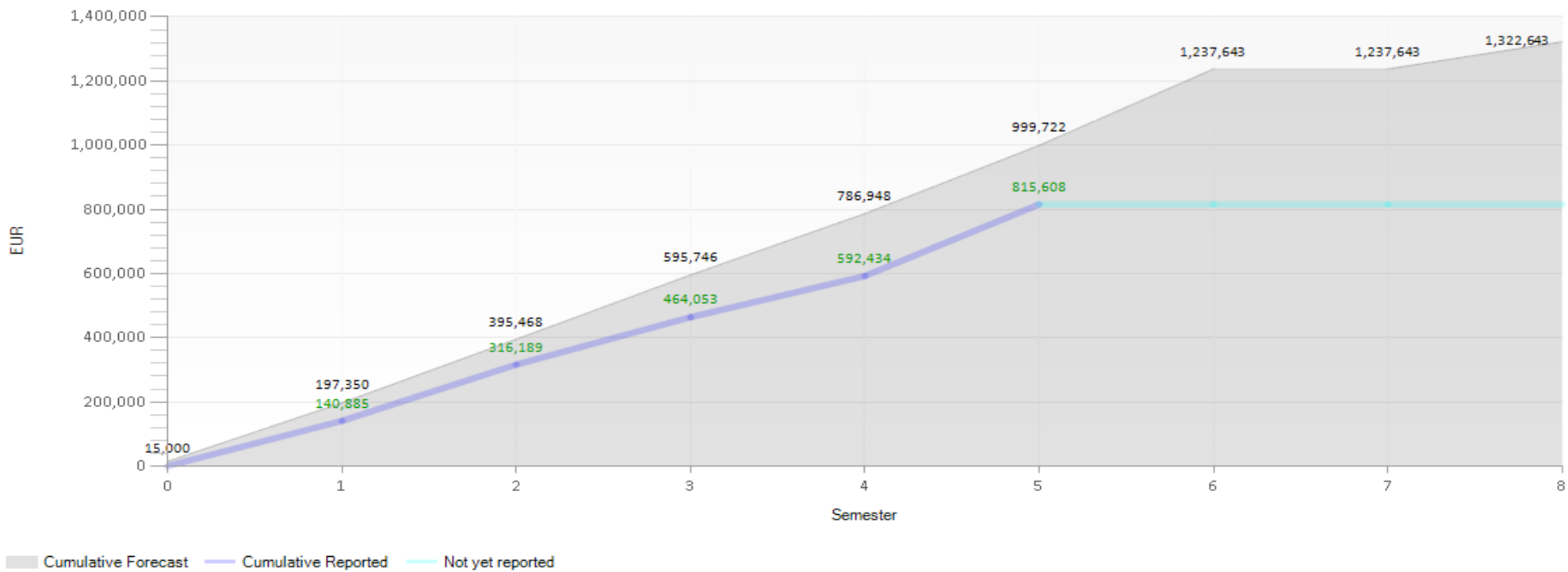
	Partner	Item number as planned in the application form	Type of cost	Description in the application	Planned amount	Supplier(s)	Description	Total amount in EUR	Reported so far
									0.00 €

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	Previously reported	Reported amount	Comments (optional)
P07-005	Municipality of Varberg	Världsarvet Grimeton AB	7,000,000.00 €	8,750,000.00 €	Open procedure	Services	236.08 €	0.00 €	236.08 €	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
P07-004	Municipality of Varberg	Ästad Gård AB	7,000,000.00 €	8,750,000.00 €	Open procedure	Services	0.00 €	470.50 €	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.

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 €	85,000.00 €
Amount Reported		140,884.56 €	175,304.49 €	147,864.13 €	128,380.51 €	223,174.20 €			



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 slight underspending due to national restrictions to face-to-face meetings and international travels, which led to a general underspend in travel & accommodation and external expertise budget lines. As explained during the mid-term review meeting with JS officials, the re-organization of the work plan and the great efforts in keeping stakeholders engaged caused, for certain PPs, a general overspending in staff costs (LP, PP2, PP6, PP7). 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. Finally, the lack of reporting for PP5 caused a general underspending at project level. Anyway, a plan to catch up with the accumulated underspending was presented by PP5 and approved by JS. The fact that the Greek FLC approved PR5 shows the effective capability of PP5 to keep faith to the financial plan agreed with the JS.

Please note that in progress report of PP2, the FLC made a material mistake in the certified amount. In the report conclusions, the FLC indicated: «The amount certified is higher than the amount declared due to a miscalculation related to the recoverable VAT on external expertise. Under the column "recoverable vat" were reported the eligible amounts, and viceversa.»

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	0		1
2-PP	Research Centre on Animal Production	 IT	1	21/02/2022	4
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	1	07/04/2022	1
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)

Please note that in progress report of PP2, the FLC made a material mistake in the certified amount. In the report conclusions, the FLC indicated: «The amount certified is higher than the amount declared due to a miscalculation related to the recoverable VAT on external expertise. Under the column "recoverable vat" were reported the eligible amounts, and viceversa.»

