

# Interreg



UNIONE EUROPEA  
EVROPSKA UNIJA

## ITALIA-SLOVENIJA



### DIVA

Progetto strategico co-finanziato dal Fondo europeo di sviluppo regionale  
Strateški projekt sofinancira Evropski sklad za regionalni razvoj

## WP 3.3 DIVA Open call

### **RULES and guidelines for implementing and reporting the pilot projects**

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## Eligibility of expenditure

Expenditure is eligible for funding when it fulfils all general eligibility requirements described in art. 8 of the [call](#). Expenditure must be:

- **relevant and related to the project** in accordance with current legislation;
- **effectively paid and borne** directly by the beneficiaries and supported by paid invoices
- **incurred during the period of eligibility** of expenditures;
- **traceable and verifiable** through proper accounting and documentary evidence;
- **accounted for**, in compliance with the law and accounting principles and Programme rules.

The eligible expenditures for Diva pilot projects are only

- **external services** (activities carried out by the CCI implementing partner)
- **equipment costs** (purchase of equipment relevant to the project)

and shall comply with eligible expenses as set in the [Manual on eligibility of expenditure](#) (budget lines 4 and 5) of the Interreg Italia-Slovenia Programme.

The Budget Line “External services” refers to the **costs** incurred in favour of service providers already identified as **CCI implementing partner** that will implement the activities to achieve the objectives of the project. Regarding the activities carried out by the CCI implementing partner, eligible expenditure shall be strictly connected to the implementation of project outputs.

The Budget Line “Equipment” refers to the **costs** incurred in the purchase of the equipment relevant to the project and necessary to achieve the expected results. The followings are **equipment costs**: office equipment, hardware and software, furniture, laboratory instruments, devices, machinery, vehicles and other equipment.

## Not eligible expenditures

The expenses that are not eligible for the Interreg Italy Slovenia DIVA project are:

- consumer goods;
- used goods (second hand goods);
- stocks of goods;
- bank guarantees provided by banking or financial institutions;
- debit interests, charges for financial transactions, foreign exchange commissions and losses and other purely financial expenditure;
- ongoing or periodic services related to the normal operation of the company, such as tax, ordinary, economic and financial, legal, notarial, accounting or auditing services and the preparation of the project proposal;
- VAT, unless it is non-recoverable by the beneficiary;
- fines, financial penalties and expenses for legal disputes and disputes;
- expenses related to financial transactions, costs related to foreign exchange rate fluctuations and other expenses purely of a financial nature
- tips

All the costs for the services or the purchase of equipment where there is not a link between invoice and payment or the cumulative payments and the offsetting between debts and credits are not eligible.



## Type of expenses and Reporting procedure

Applicants must submit a **financial and activity report** (Annex 1) in the English language, detailing the activities carried out for each reimbursement request of the grant's corresponding tranche (interim or final).

The sole mandatory report is the **final** one, which is to be presented to the Financing Body **within 15 days from the end date of the activities**. Final reimbursement shall take place upon delivery of the final report.

All real costs incurred by the beneficiary for the implementation of the project proposal must be demonstrated.

All expenditure documents (invoices and payments) must include the following label **"Project DIVA - CUP H12D18000190007 - Call 3.3 - Project code - Project acronym"**.

Both the invoice date and the relative payment must fall between the start date (20/07/2021) and the end date of the project. **The start and end dates of the project are highlighted in the grant agreement.**

The contract with the suppliers, the invoices and other relevant documents (for example transport document..) must bear the **evidence of the Beneficiary**.

The beneficiary must use the **"traceable" payment methods**. Invoices and the payments must be recorded in the beneficiary's accounts. Every payment has to be linked to only one cost document. The payments must be evidenced in the bank account of the beneficiary.

The cash payments are not allowed nor are the offsets between debts and credits with suppliers. This principle does not apply only in the case of VAT compensation.

Cumulative payments related to invoices from the same supplier are not admissible. Payment in advance are not allowed.

The external services and the equipment must be linked to the project and to its results.

The Beneficiary must be able to show the coherence of the implementation costs with the project and its goal. The relevance of the expenditure must be confirmed by the description in the interim/final financial and activity report.

## Documents related to external services expenses

- **Detailed Reports (in English form)** CCI must give evidence of the performance of the service with a brief report to demonstrate the service supplied, in what period and the relationship with the beneficiary/applicant.
- **A copy of the corresponding expenditure documents** (e.g. invoices, professional documents, and other equivalent evidence in accordance with the tax rules applicable in Member States).

**Invoices** or equivalent accounting documents **must report:**

- Description of service
  - The label “**Project DIVA - CUP H12D18000190007 - Call 3.3 - Project code - Project acronym**”.
- Evidence of **actual payment**, including any contributions and withholdings provided for by the law, by transmission of the bank transfer or other securities or equivalent bank certificates or the receipted mandate.

The Payments by credit card can only be accepted if the card is in the name of the beneficiary and the payment is reflected as a debit in the beneficiary's bank account.

The description in the payment document must include the label “**Project DIVA - CUP H12D18000190007 - Call 3.3 - Project code - Project acronym**”.

- Evidence of the payment of tax as VAT. If the service is valued without VAT, it is necessary that the invoice or the account document (debit note etc..) highlights the exemption and refers to the laws that allow it.
- **English translation** of invoices and payment documents
- **Formal evidence of the implementation of project outputs** and/or delivery of goods purchased.
- **3 copies** of promotional-informative **material** created as publications, CD, DVD and similar products.
- **In case of events organization** within the project must be provided: participant list, invitation letter, documents related to the event as agenda containing duration, speakers, working language, promotional material.

## Documents related to purchase of equipment

The beneficiary must confirm that the use of the equipment is done exclusively by the beneficiary for the project and maintained in use and the applicant's property for at least 5 years (after the date of final payment).

Before purchasing the equipment (exceeding a cost of EUR 250.00), the beneficiary must carry out a market search involving at least 3 market operators. The Beneficiary has to demonstrate the market search with the offers received or, for example, a print of prices detected by web sites, product lists..etc.).

The equipment has to be recorded in special register (For Italian beneficiary: *Registro beni ammortizzabili*) if it exists.

The beneficiary must apply a label on each type of equipment, which must show the name of the project and the funding.

The label must be equipped with a DIVA logo sticker, which is clearly visible, minimum size 80mm x 50mm. Stickers are provided in a dedicated post on Informest website.

- **Contract, Order of work or other written agreement if any**
- A **copy of the corresponding expenditure documents** (e.g. invoices, professional documents, and other equivalent evidence in accordance with the tax rules applicable in Member States). The description in the invoice must include the label “**Project DIVA - CUP H12D18000190007 - Call 3.3 - Project code - Project acronym**”.
- **Evidence of the payment** of invoices, by sending the bank transfer or other securities or equivalent bank certificates; The Payments by credit card can only be accepted if the card is in the name of the beneficiary and the payment is reflected as a debit in the beneficiary's bank account. The description in the payment document must include the label “**Project DIVA - CUP H12D18000190007 - Call 3.3 - Project code - Project acronym**”.
- **Evidence of the payment of tax as VAT**. If the equipment purchase is without VAT, it is necessary that the invoice or the account document highlights the exemption and refers to the laws that allow it.
- **English translation of invoices and payment documents.**
- **Formal evidence of the implementation of delivery of actual delivery / installation** and regular operation of the equipment purchased, through transport / delivery documents or reports of installation / testing. For the Italian beneficiaries the DDT (Documento di Trasporto/ Bolla di consegna)



- **Documented market search** for the purchase of goods/equipment to ensure the best value for money or to select the lowest price (e.g. collection of 3 financial offers from different operators, price comparisons available on the internet, etc.);
- **Photographs of the actual affixing of labels** on the acquired goods.
- **Copy of the register of capitalized assets** with the evidence of cost of the purchased good, date of purchase, start date of use of the good and period of depreciation of the asset on the basis of the accounting legislation in force.
- **Beneficiary' s Declaration of maintenance of the destination constraint** (Annex 4) for at least 5 years from the date of final payment (so-called *destination constraint*), where the equipment is
  - 100% employed in the project;
  - exclusive use for the purposes of the project.
- **Checklist** (Annex 3) for purchase of equipment (only for Italian beneficiaries)

REPORTING DOCUMENTS		
	External services	Equipment
Financial and Activity Report (EN) Annex 1	CCI detailed report (EN)	Written agreement if any
	Invoices	Invoices
	Payment documents	Payment documents
	EN Translation of invoices and payment docs	EN Translation of invoices and payment docs
	Evidence of implementation of project outputs	Formal evidence of delivery/installation
	3 copies of material produced	3 offers - Documented market search
	Event's related materials	Photographs of the actual affixing of labels
		Copy of the register of capitalized assets
		Declaration of maintenance of the destination constraint (annex 4)
		Checklist (Annex 3) only Italian beneficiaries

## Project changes

The beneficiary must attend to the rules and the project timing in the implementation of the project activities of DIVA as approved in the proposal and defined in the Grant Agreement.

In case of necessity, the Beneficiary could change the already approved project proposal.

These changes are:

- Administrative changes
- Change in the project's duration
- Changes in the project's budget

## Administrative changes

In case of **administrative changes** during the implementation time, the Beneficiary must inform the Financial Body within 30 days from the date of official change.

The possible administrative changes are information different from what communicated in Application form:

- New legal status of the beneficiary (new legal headquarter, new shareholders or new Board of directors)
- New legal representative of the Beneficiary
- New contact person

## Change in the project duration

The **change in the project's duration** means change of the project's end date.

The Beneficiary can ask for a new project end date. The Beneficiary will send a motivation letter (Annex 2) to the Financing Body to ask for this change before 30 days from the existing end date.

The Financing Body could accept the request and define a new end date with an official communication or could confirm the existing end date. If a new date will be defined, the Financing Body will send a signed addendum modifying art 3 of the Grant Agreement. The Addendum will be countersigned by the beneficiary.

As reported in the call, the project conclusion must be by 30/04/2022.



## Changes in the project's budget

The **change in the project budget** means a variation of the amounts of the two budget lines (External services and equipment).

The beneficiary will have to send a modification request to the Financing Body (Annex 2) to ask for this change before 60 days from the end of the project and in any case before the new expense has been incurred.

It is not possible to increase the initially foreseen total budget as approved and the new values must respect the maximum percentage as fixed in the DIVA Call:

- The external experts amount to at least 80% of the overall budget
- The equipment, a maximum of 20% of the overall budget

The Financing body could accept the change in budget items or confirm the initial items.

All changes in the table below are subject to a request for changes procedure. As a first step, the Beneficiary has to timely inform the Financial Body via PEC (for Italian Beneficiary) and-mail (for Slovenian beneficiaries) of the upcoming project change. This is checked by the Financial body could accept the changes or to confirm the original budget already approved.

	Beneficiary	Financial body
Administrative changes	Project modification request about the new status to send to Financial Body within 30 days of the administrative change.	Communication to confirm the receipt
Changes in the project's duration	Project modification request to ask for this change before the 30 days to fixed end date	Communication to confirm the new or old ending date
Changes in the budget	Project modification request to ask for this change. The beneficiary must communicate the change before 60 days from the end of the project and in any case before the new expense has been incurred.	Communication to confirm the new or old Budget



## Communication and publicity

Communication and publicity rules that needs to be respected by pilot projects financed by Informest within DIVA project are described in art 8 of the Grant Agreement, in Annex 5 and in the presentations (Annex 7). The templates to be used are collected in annex 6.

Arctur d.o.o. as DIVA communication responsible will assist the beneficiaries on communication and dissemination issues. E-mail: [info@diva-borderless.eu](mailto:info@diva-borderless.eu).

## Annexes

1. Financial and activity report (EN)
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