

Interim Report

Projects with advance payment system
Focus area: Regional Development

User Guide

for beneficiaries of the Swiss-Polish Cooperation Programme

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1. Introduction

Interim Reports, depending on a project / programme agreement, cover a period of at least three to maximum six months. They are supposed to allow monitoring the performance of a project in terms of its progress, results, schedule and actual expenses, as well as provide the basis for making the disbursements.

Interim Reports shall inter alia include information on financial and physical progress, compare actual with planned expenses, provide an update on project progress status including risk analysis, indicate the amount of and confirm co-financing from the Polish state budget and/or own contribution of the Executing Agencies / beneficiaries.

Any significant deviation from the planned activities and expenses has to be indicated and corrective measures suggested.

Interim Reports in their first part should refer to the cost categories and sub-categories of the approved project budget annexed to the Project Agreement.

This user guide describes in detail how to fill in the Interim Report template and specifies the information required in particular fields.

Detailed requirements concerning the deadlines for the submission of the Interim Report and its possible amendments are stipulated in Project Agreements and Project Implementation Agreements.

2. Detailed description of Interim Report fields

2.1. Basic information

[0.1] Project number

The project number assigned by the NCU on registration of the Application.

[0.2] Project title

The project title as defined in the Project Agreement*.

* Project Agreement, wherever mentioned in this User Guide, means the agreement signed between SECO/SDC and the Polish Ministry of Regional Development. Please distinguish between the Project Agreement and the Project Implementation Agreement. The latter being signed between the Executing Agency and respective Intermediate Body.

[0.3] Focus area

As defined in the Framework Agreement. Please choose one of the options listed when entering the cell.

[0.4] Executing Agency

As defined in the Project Agreement.

2.2. PART I – Project/Programme Summary

Project realized under the Agreement no

Please, indicate the number and the signing date of the Project Implementation Agreement, as well as the number of the Annex (approved project budget) which is referred to in the Interim Report.

[1.1] Project start date

As indicated in the Project Agreement - the month and the year in which the project actually started.

[1.2] Project realization date

The planned project realization date, as indicated in the Project Agreement/Project Implementation Agreement. This date corresponds with the implementation of the physical scope of the project.

[1.3] Final cost eligibility date

As indicated in the Project Agreement. This date corresponds with the project completion date defined in the Project Agreement and is equal with the final date for eligibility of costs for reporting, auditing and evaluation.

[1.4] Total grant awarded (Swiss contribution)

The total grant awarded to be paid by the Swiss state budget in CHF, as defined in the Project Agreement.

[1.5] Total co-financing

The amount of total project financing other than the grant paid from the Swiss state budget (co-financing from the Polish state budget or own contribution of the EA/beneficiary or programme partners, if applicable").

[1.6] Source(s) of co-financing

Please, indicate full names of institutions/entities providing co-financing (co-financing from the Polish state budget and/or own contribution of the EA/beneficiary), always indicating the source of that co-financing (public funds, private funds, bank loan etc.), e.g.:

Marshal's Office of Lubelskie Voivodeship – public funds.

NOTE: This field does not concern the own-contribution of the final beneficiaries of re-granting schemes.

[1.7] Total eligible cost

As indicated in the Project Agreement.

[1.8] Total estimated non-eligible cost

As estimated and indicated in the Project Agreement, if applicable.

[1.9] Total estimated project cost

As estimated by the Operator/EA/beneficiary and indicated in the Project Agreement.

RE-GRANTING ACTIVITIES

[1.10] Total eligible cost

Total eligible cost of re-granting activities, as indicated in the Project Agreement.

[1.11] Grant rate

The ratio of the grant awarded (Swiss contribution) for the re-granting based activities in relation to the total eligible costs of these activities, as defined in the Project Agreement.

[1.12] Co-financing rate

The ratio of the project co-financing (co-financing from the Polish state budget and/or own contribution of the EA/beneficiary) of the re-granting based activities in relation to the total eligible costs of these activities, as defined in the Project Agreement. In case of the Regional Development projects the re-granting activities are 100% Swiss-financed, thus please leave this field blank or introduce zero.

[1.13] Total grant

The total grant awarded for re-granting activities to be paid by the Swiss state budget in CHF, as defined in the Project Agreement.

[1.14] Total co-financing

The amount of project financing of the re-granting based activities other than the grant paid from the Swiss state budget (co-financing from the Polish state budget or own contribution of the EA/beneficiary). In case of the Regional Development projects the re-granting activities are 100% Swiss-financed, thus please leave this field blank or introduce zero.

NOTE: *Re-granting activities* mean here always only direct re-granting, i.e. funds to be transferred to final beneficiaries of re-granting schemes. Costs connected with management of these activities should not be included here, but in the part concerning non-re-granting activities.

NON-RE-GRANTING ACTIVITIES

[1.15] Total eligible cost

Total eligible cost of all non-re-granting activities, as indicated in the Project Agreement.

[1.16] Total grant

The total grant awarded for all non-re-granting activities to be paid by the Swiss state budget in CHF, as defined in the Project Agreement.

[1.17] Total co-financing

The amount of project financing of all non-re-granting based activities other than the grant paid from the Swiss state budget (co-financing from the Polish state budget or own contribution of the EA/beneficiary).

NOTE: *Non-re-granting activities* mean here all activities other than direct re-granting activities. This refers also to activities connected with management of re-granting.

NON-RE-GRANTING ACTIVITIES OF NGOs

[1.18] Grant rate

The ratio of the grant awarded (Swiss contribution) for non-re-granting based activities to be undertaken by NGOs in relation to the total eligible costs of these activities, as defined in the Project Agreement.

[1.19] Co-financing rate

The ratio of the project co-financing (co-financing from the Polish state budget and/or own contribution of the EA/beneficiary) of non-re-granting based activities to be undertaken by NGOs in relation to the total eligible costs of these activities, as defined in the Project Agreement.

[1.20] Total grant

The total grant awarded for non-re-granting based activities to be undertaken by NGOs and to be paid by the Swiss state budget in CHF, as defined in the Project Agreement.

[1.21] Total co-financing

The amount of project financing of non-re-granting based activities to be undertaken by NGOs, other than the grant paid from the Swiss state budget (co-financing from the Polish state budget or own contribution of the EA/beneficiary).

NOTE: *Non-re-granting activities* mean here all activities other than direct re-granting activities. This refers also to activities connected with management of re-granting.

NON-RE-GRANTING ACTIVITIES OF SELF-GOVERNEMENTAL ENTITIES

[1.22] Grant rate

The ratio of the grant awarded (Swiss contribution) for non-re-granting based activities to be undertaken by self-governmental entities in relation to the total eligible costs of these activities, as defined in the Project Agreement.

[1.23] Co-financing rate

The ratio of the project co-financing (co-financing from the Polish state budget and/or own contribution of the EA/beneficiary) of non-re-granting based activities to be undertaken by self-governmental entities in relation to the total eligible costs of these activities, as defined in the Project Agreement.

[1.24] Total grant

The total grant awarded for non-re-granting based activities to be undertaken by self-governmental entities and to be paid by the Swiss state budget in CHF, as defined in the Project Agreement.

[1.25] Total co-financing

The amount of project financing of non-re-granting based activities to be undertaken by self-governmental entities, other than the grant paid from the Swiss state budget (co-financing from the Polish state budget or own contribution of the EA/beneficiary).

NOTE: *Non-re-granting activities* mean here all activities other than direct re-granting activities. This refers also to activities connected with management of re-granting.

EXCHANGE RATE

Please provide at the bottom of PART I the agreed exchange rate used for converting from PLN to CHF the costs of the non-re-granting activities.

2.3. PART II – Data and description of activities

The structure of Part II shall reflect the structure of the approved budget annexed to the Project Agreement, i.e. the activities reported on should be the same as the main activities (in other words - cost categories) of the budget table. These main activities

(cost categories) are always marked in the simplified budget with roman letters (I., II. III. etc.).

Sub-activities to be included in PART II – Data and description of activities/categories shall correspond to the sub-activities/sub-categories indicated in the approved budget annexed to the Project Agreement (if no sub-activities/sub-categories are indicated in the approved budget for a given activity, no sub-activities/sub-categories have to be reported on in the Interim Report).

[2.1] Activity title

The activity title indicated as one of the main cost categories in the approved simplified budget.

[2.2] Estimated/actual start date

Estimated or actual start date of the activity in question.

NOTE: If necessary, the start date of an activity can be modified during the implementation of the project in comparison to the initial planning. The Interim Reports should always indicate the updated start date.

[2.3] Estimated/actual completion date

Estimated or actual completion date of the activity in question.

NOTE: If necessary, the end date of an activity can be modified during the implementation of the project in comparison to the initial planning. The Interim Reports should always indicate the updated end date.

[2.4] Estimated percentage of physical completion

Please, provide an estimation in percentages concerning the current status of the realization of the activity in question (from the start of the activity up to the end of the covered reporting period), as compared to the total activity.

NOTE: This estimation should be a consolidated estimation of the given activity made on the basis of the schedule of the project realization. If calculation of a consolidated percentage is troublesome, indicate the most realistic approximation. If necessary, please provide an explanation of the calculation method in a separate attachment to the report.

[2.5] Percentage of financial completion

This field provides in percentages the financial status of the realization of the activity in question (from the actual start of the activity up to the end of the covered reporting period), as compared to the total cost of the activity. It is calculated automatically.

NOTE: in the table “INCURRED EXPENSES” column 4 refers to all expenses incurred up to the beginning of the reporting period, NOT the expenses incurred in the previous reporting period.

NOTE: in the table “INCURRED EXPENSES”, the wording “to date” (in columns 5, 6, 7 and 9) means “up to the end of the reporting period” (corresponding to the date indicated in the title of the Interim Report template, cell H3).

NOTE: in the table “INCURRED EXPENSES” column “Nested sub-activity” should be used if in the Simplified Budget under one sub-category, for instance number 1.1, there are other sub-sub-categories like 1.1.1, 1.1.2, 1.1.3 etc. For the instruction how the use the column “Nested sub-activity” please go to point 3.4.2 (page 24).

NOTE: Amounts to be indicated in column 2 (Planned expenses during the reporting period) and column 6 (Planned cumulative expenses to date) should correspond to the planning (quarterly to semi-annual planning, depending on the agreed frequency of reporting) of the Executing Agency. If such a planning of expenses is not done, the EA should indicate respective arithmetical mean of the amounts planned in the project’s yearly budget corresponding to the period which is covered by the Interim Report.

NOTE: “Planned cumulative expenses” – should sum up the planned expenses of the previous reporting periods and the current reporting period. However, please remember that a planned expenditure should always be included only once in the planned cumulative expenses (in cases of expenditures planned but postponed from one reporting period to another).

[2.6] Total cash eligible expenses

Sum of the eligible expenses of all the sub-activities incurred which are going to be covered by financial resources, including financial cash own-contribution (cash) of the Executing Agency / beneficiary.

[2.7] Total in-kind eligible expenses

Eligible expenses within the activity incurred in the reporting period which have been covered by in-kind resources being part of the own-contribution of the Executing Agency / beneficiary.

[2.8] Total eligible expenses

Sum of cash eligible expenses [2.6] and in-kind eligible expenses [2.7].

[2.9] Non-eligible/non-reimbursable expenses

Total non-eligible/non-reimbursable expenses incurred.

[2.10] Total expenses

Sum of eligible expenses [2.8] and non-eligible/non-reimbursable expenses [2.9] incurred.

The table section shall enable comparison of actual and planned expenses within the activity in question incurred in the reporting period as well as actual and planned expenses up to the end of the covered reporting period, and shall inform about the percentage of the budget spent up to the end of the covered reporting period and the remaining budget of the activity.

[2.11] Narrative report on expenses and achievements this period, also compared to planned activities

Please provide information on the main actions related to the given activity during the reporting period, indicating also the related costs. In principle, these should be more significant positions in terms of costs incurred. However, each of the sub-activities has to be referred to. Please also indicate the main achievement (outputs) of the given activity during the reporting period.

Furthermore, the narrative report shall present the physical progress of the given activity compared to what was initially planned to be done up to the end of the covered reporting period. Deviations should be justified and corrective measures suggested.

The level of details presented in the narrative reports should be adjusted to the complexity and specificity of the project and the respective activities, i.e. the description of the core activities of the project (activities connected with the subject-related and technical implementation of the project) shall be more detailed and informative than the description of less important activities. Special attention should also be paid to the reporting on management costs and information and promotion activities of the project.

The field [2.11], although providing some financial data, aims at describing the physical progress of the activity. The next field [2.12] concerns financial progress related to the given activity. The description to be provided in the field [2.12] should be brief, as in principle it will result from the physical progress and possible changes in the project realization schedule, and as such does not require a repetition of the descriptions or comments provided in the field [2.11].

[2.12] Brief description of actual financial progress of activity versus planned. Any deviation has to be justified and corrective measures suggested

Please, provide information on the financial progress of the activity, as compared to what was planned originally. In case of deviations from planning, provide justification and information on how they are going to be corrected in the following reporting period(s).

If a re-granting activity, which budget in PLN will be known only at the date of an announcement of a call for proposals, is to be reported on, please follow the below instruction:

- The re-granting based activities always have to be added to the report, even though they have not been performed in the given reporting period. This concerns the inclusion of the main activity in the report, as well as the inclusion of the sub-activities/sub-categories in the table “INCURRED EXPENSES”;
- In the reporting periods before the announcement of the call, please fill in the three first fields (*Activity title, Estimated/actual start date and Estimated/actual completion date*). No financial data have to be provided in the table “INCURRED EXPENSES”. At the same time please provide in the narrative part (report on expenses and achievements concerning the given period) short information about the planned schedule of the all sub-activities/sub-categories within the given re-granting activity, in particular changes in comparison to the planning indicated in the Project Agreement. Note: if no financial data appears in the table “INCURRED EXPENSES” of the given activity, the same table of the summary (Part V) will indicate zero in the row concerning the activity in question;
- Once a call for proposals has been launched and the PLN budget for re-granting activities is known, these activities should be reported on similarly to any other activity within a project/programme, but including in particular the following information:
 - Number of projects proposals received and/or financed in the given reporting period;
 - Average project value and duration;
 - Narrative description of the physical progress of the sub-projects in general and the EA’s assessment of the success of the call/calls;
 - Particular risks and challenges linked to the implementation of the sub-projects;
 - If applicable: lessons learnt for the next call.
- Furthermore, please indicate the exchange rate(s) of the day of the call’s announcement(s) in the field concerning description of financial progress of the given activity (field [2.12] of the template).

[2.13] ELIGIBLE EXPENSES PLANNED

This table should provide amounts and justifications of expenses planned for next reporting period/periods which are to be included in the advance payment claimed by the given Interim Report.

It is of crucial importance for the EA to plan the advances properly in order to ensure the financial liquidity of the project.

When planning the advances, all the procedures connected with reporting and payments have to be taken into account bearing in mind the deadlines from *SPCP Monitoring System*.

It is in principle not possible to gather financial reserves within a project. This means that the advances should be planned for 3-month periods being equal to the reporting periods and it is not possible to apply for more funds than needed. Advances which are planned for periods longer than the reporting periods and which are not justified by the volume and type of planned activities will not be accepted. At the same time some reasonable overestimations of costs planned are possible for liquidity reasons.

If nevertheless it appears that the EA underestimated the advance and in consequence, in order to maintain the project operational, must provide in a reporting period their own financing in a share higher than planned, it is possible to claim for a respectively higher advance in the following Interim Report. Corresponding justification should be provided in the narrative description of the given activity or sub-activity (if applicable) in the table "ELIGIBLE EXPENSES PLANNED". Example:

- The EA received an advance of PLN 10'000 for information and promotion activities, but spent 12'000 (due to justified reasons),
- Independently of this, the expenses to be claimed for future planned activities amount to PLN 7'000,
- The EA apply for PLN 9'000 (2'000 plus 7'000) for the given activity.

However, please note that the very final amount of the advance payment claimed will always be the sum of planned expenses within all activities and sub-activities. Therefore higher spendings within one position might be compensated by lower spendings within another one. Moreover, the still available funds (previously received but not spent) also have to be taken into account when calculating the amount to be claimed from the Swiss side.

The structure of this part - "ELIGIBLE EXPENSES PLANNED" - should always reflect the structure of the table above ("INCURRED EXPENSES"), and at the same time the structure of the respective part of the approved budget attached to the Project Agreement.

The description and justification of the planned expenses should indicate major costs within a sub-activity. The level of details should correspond to the detailed budget approved with the Final Project Proposal. However, all information justifying the planned expenses should be in the report even though the same information can be found in the FPP detailed budget. Any deviation from initial planning indicated in the FPP and the Project Agreement (cost per unit, number of units, schedule) should be justified and commented.

When introducing the amounts and description of planned expenses, please go to the last column on the right (“Type”) and chose the type of each sub-activity. At the V Summary positions [5.15], [5.16] and [5.17] will be then calculated automatically, once a sub-activity has assigned one of the types (re-granting activities, non-re-granting activities of NGOs or non-re-granting activities of self-territorial entities). Please choose the option “None (row has nested sub-activities)” for the sub-activities which have nested sub-activities in the table “INCURRED EXPENSES”. This is to avoid including in the total the same amount twice – the nested sub-activities will be defined by type, and therefore their respective incurred and planned costs calculated in the Summary. The respective amounts of eligible expenses incurred in the given reporting period with division into re-granting activities, non-re-granting activities of NGOs or non-re-granting activities of self-territorial entities will be calculated in Part V Summary also automatically (no need to define the type of the activity separately).

NOTE: Estimations of planned expenses within re-granting activities should be made in PLN.

2.4. PART III – Risk analysis

[3.1] Overview on the difficulties in the project implementation which emerged in the reporting period (please indicate activity concerned, severity, countermeasures undertaken and/or to be undertaken; if possible, compare with previous Interim Report)

In this part challenges and problems encountered and/or solved should be indicated, including all the aspects mentioned in the heading of table [3.1]. If applicable, please compare the current risk analysis with the analysis presented in the previous report.

NOTE: if in the EA’s assessment no risks emerge, a short statement should be provided only in the general description of the risk analysis (the below part with indentified risks, their severity and countermeasures does not have to be filled in).

[3.2] Brief description of the difficulties in the project implementation to be expected in the next reporting period(s) (please indicate activity concerned, severity and suggest countermeasures to be undertaken; to be commented in the next Interim Report)

Please, provide information on potential difficulties / risks which may arise in the future (the following reporting period/periods), including an estimation of its probability, the time when the risk is foreseen to materialize as well as planned countermeasures.

2.5. PART IV – Overview on next steps / activities

[4.1] Overview on the next steps/activities to be expected in the following reporting period /periods (to be commented in the following Interim Report)

Please, present an overview on next steps/activities of the project implementation.

NOTE: The EA should provide detailed information on planned expenses when reporting on each activity (Part II). Part IV should not repeat this information but give a brief overview, allowing for a clear picture of main developments within a project/programme in the next reporting period.

2.6. PART V – Summary

NOTE: in the table “INCURRED EXPENSES” column 4 refers to all expenses incurred up to the beginning of the reporting period, NOT the expenses incurred in the previous reporting period.

NOTE: in the table “INCURRED EXPENSES”, the wording “to date” (in columns 5, 6, 7, 8 and 10) means “up to the end of the reporting period” (corresponding to the date indicated in the title of the Interim Report template, cell H3).

[5.1] Total cash eligible expenses

Sum of the eligible expenses of all activities, covered by cash resources, including financial cash own-contribution of the Executing Agency / beneficiary

[5.2] Total in-kind eligible expenses

Eligible expenses covered by in-kind resources being part of the own-contribution of the Executing Agency / beneficiary.

[5.3] Total eligible expenses

Sum of cash and in-kind eligible expenses of the project.

[5.4] Non-eligible / non-reimbursable expenses

Total non-eligible / non-reimbursable expenses of the project.

[5.5] Total expenses

Sum of eligible and non-eligible / non-reimbursable expenses of the project.

The table section shall enable comparison of actual and planned expenses within all activities in the given reporting period, actual and planned expenses up to the end of the covered reporting period as well as inform about the percentage of the budget spent up to the end of the covered reporting period and the remaining budget of the project.

Table “FUNDING SOURCES OF ELIGIBLE EXPENSES INCURRED IN THIS PERIOD” shows by which sources and in which percentages the eligible expenses within the project’s activities (with division into the different types) of the given reporting period are going to be covered. Please, provide the absolute amounts in PLN. The percentages required in the right-hand column should reflect the proportion of the respective categories of financing sources (excel sheet rows) as compared to the total amount, and will be calculated automatically.

NOTE: In case of the Regional Development projects the re-granting activities are 100% Swiss-financed, thus please leave the field *Co-financing [5.9]* blank or introduce zero.

Table “ELIGIBLE EXPENSES PLANNED” automatically sums up the expenses planned for next reporting period/periods within all activities (no need to introduce the financial data manually). Respective percentages are also calculated automatically.

The smaller table below presents the sums of re-granting activities, non-re-granting activities of NGOs and non-re-granting activities of self-territorial entities. These sums are also calculated automatically, once the types of the sub-activities are defined) see page 12).

2.7. PART VI – Payments

This part summarizes payments received/claimed by the Executing Agency (Swiss grant) and co-financing provided by the Executing Agency.

Please note that the *Grant received / Co-financing provided up to date* (column 2 and 5) mean:

- In case of the Swiss contribution – the funds received up to the end of the given reporting period;
- In case the Co-financing - the funds which have been provided by the Executing Agency for the project’s implementation up to the end of the given reporting period.

In this part of the report it is required to provide certain amounts in Swiss francs (columns 1-4). Columns 1, 3 and 4 will be calculated automatically. Column 2, which

indicates the Swiss grant received to date and the Co-financing provide to date, should be filled in manually. For this purpose the EA should consult the NCU on the exchange rates used to convert the amounts in PLN into amounts in CHF in the Reimbursement Requests submitted to the Swiss side. These Reimbursement Requests indicate both the Swiss grant and the Polish co-financing in CHF with division into the different types of activities (re-granting, non-re-granting of NGOs and non-re-granting of self-governmental entities).

Since in the ratio of the Swiss grant and the Co-financing has to be observed accordingly separately for re-granting activities, non-re-granting activities of NGOs and non-re-granting activities of self-territorial entities, part VI requires provision of financial data with division into these groups of costs.

NOTE: In case of the Regional Development projects the re-granting activities are 100% Swiss-financed, thus please leave the fields *Co-financing [6.2]* blank or introduce zeros.

NOTE: In case of the Co-financing (positions [6.2], [6.5], [6.8] and [6.11]) column 7 should not be filled in.

[6.14] Information on exchange rates to be used in connection with the payment claim

Please, indicate here the exchange rate/rates of the call/calls for proposals (re-granting) in connection with which payment will be claimed.

If there are more than one call for proposals (in connection with which payment will be claimed, NOT in connection with all calls within the project), provide always together with the exchange rates the information (type/recipients of the grants, and number of the call) of the call/calls and respective amounts in PLN in the following format:

Grants for [provide the type/recipients of the grants]

Call number [provide the number of the call]

Exchange rate [provide the exchange rate of the day of the call's announcement]

Amount claimed [provide the PLN amount claimed in connection with this call]

Example:

Grant for Start-ups, call no.1, ex. rate 1 CHF = 3,54 PLN, amount claimed PLN 100'000

Grant for Raising EURO 2012 awareness, call no. 2, ex. rate 1 CHF = 3,63 PLN, amount claimed PLN 350'000

Etc.

2.8. PART VII – Signature – Executing Agency

This section of the Interim Report is provided for signature and coordinates of the person responsible for the report preparation. The person signing the report certifies that:

- he/she is authorized to sign the report,

- the report has been thoroughly reviewed and filled out correctly and in good faith,
- that recoverable VAT is non-eligible within the project and has been excluded from the payment claim,
- if applicable, the procurement conducted within the respective project is in accordance with the national law and regulations and in compliance with the respective EU directives,
- if applicable, the tender documentation and the contract contain the integrity clause.

3. Microsoft Excel macros and formulas - detailed technical instruction

3.1. How to prepare the Microsoft Excel to work with the Report?

The Interim Report template has implemented multiple automation features which use Microsoft Excel macros. Therefore macros in MS Excel have to be enabled.

If it is not sure if macros are enabled, please simply check it by pressing one of the green buttons in the Report Management Panel, for instance the “Add Activity” button (see below). If macros are enabled a second Activity will appear in the report, else there will be no effect.



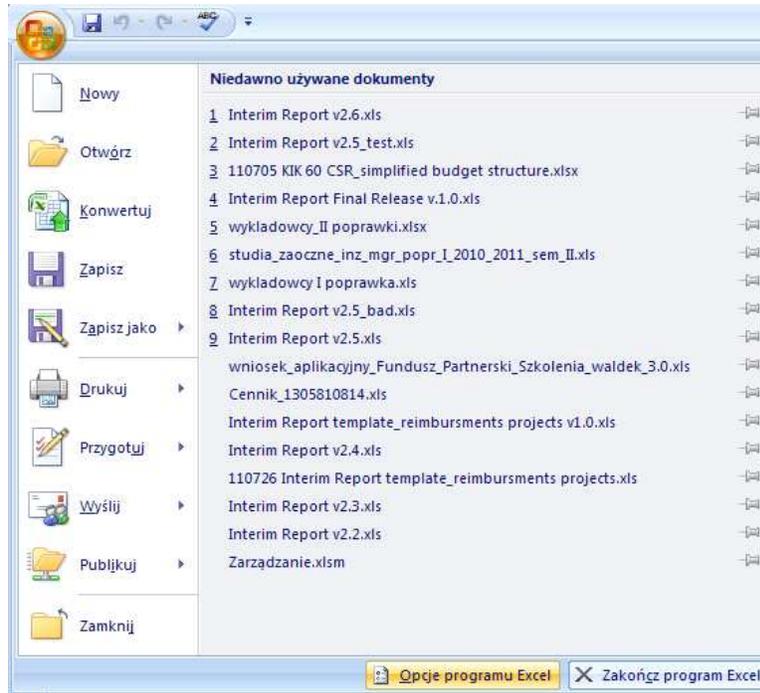
If macros are enabled the report is ready to be used. If macros are not enabled, please follow the below instruction.

3.1.1. Macros enabling instruction

In case of MS Excel 2007 or 2010:

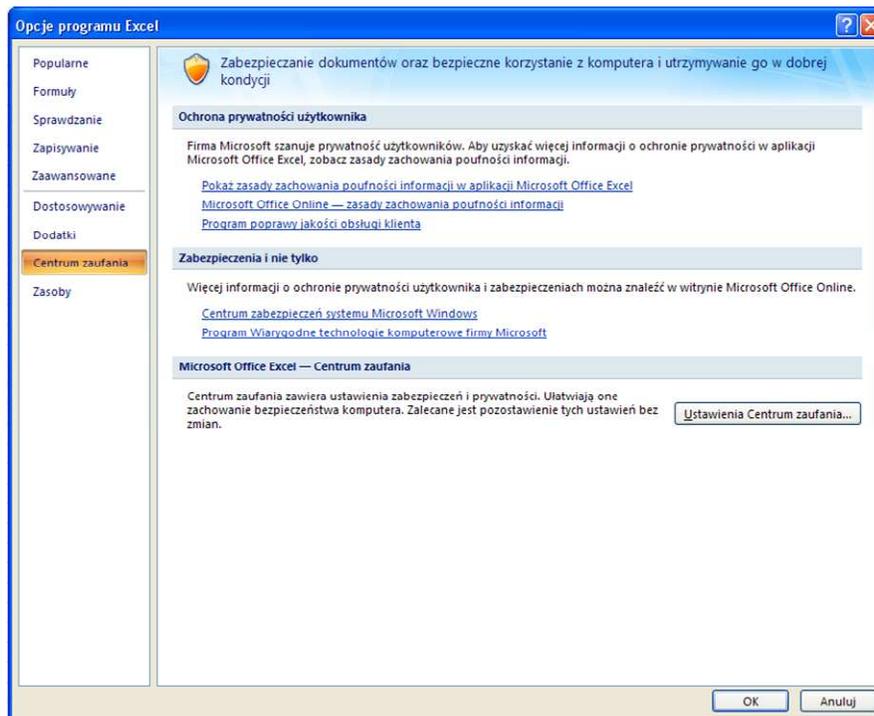
- Close the Report sheet,
- In Excel 2010 click the “File” tab, the Microsoft Office Backstage view will appear, go to “Help” and click “Options”,

- In Excel 2007 click the Microsoft Office Button, and then click “Excel Options”

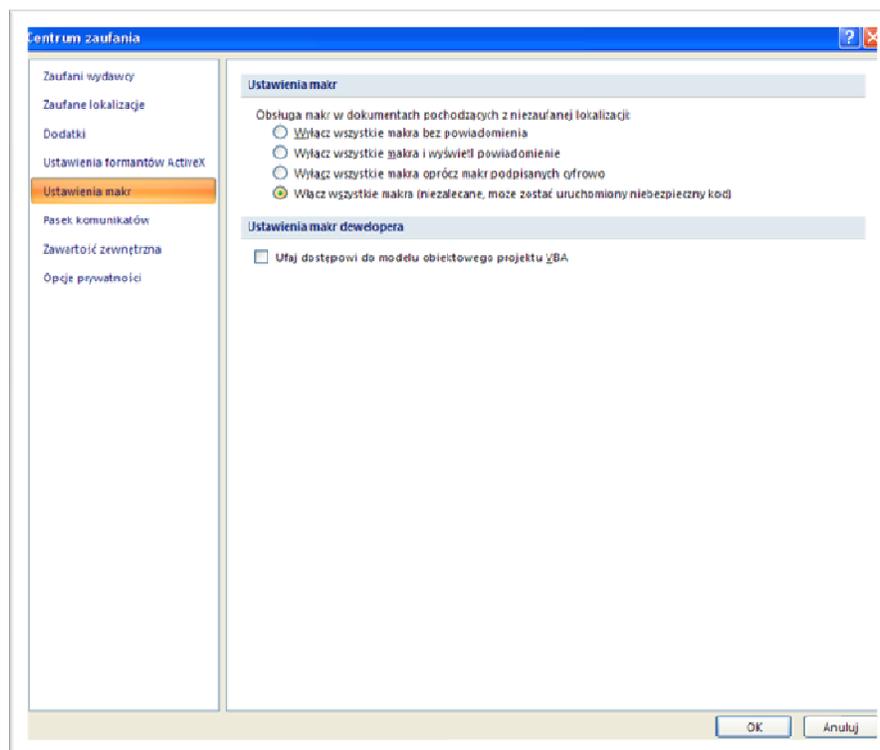


(see below),

- In the “Excel Option” window click “Trust Center”, then “Trust Center Settings”, and afterwards “Macro Settings”,



- Select option “Enable all macros”,



- Click “Ok” to allow all macros to run.

In case of MS Excel 2003:

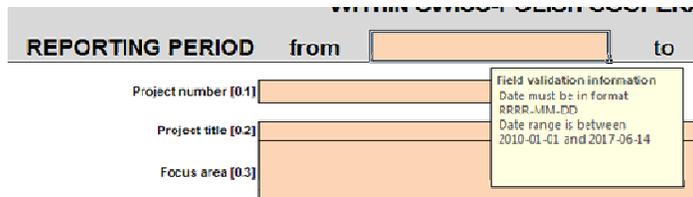
- Close the Report sheet,
- In the menu select “Tools”, then “Macro” and afterwards “Security”,
- Set the macro security level to “Low” or “Medium” (you will be asked to enable macros when opening the Report).

If one does not have administrative privileges on his/her account, please ask your system administrator to enable macros in MS Excel. In case of further questions, please use the MS Office Help for more detailed information about enabling macros.

3.2. General information about the worksheet

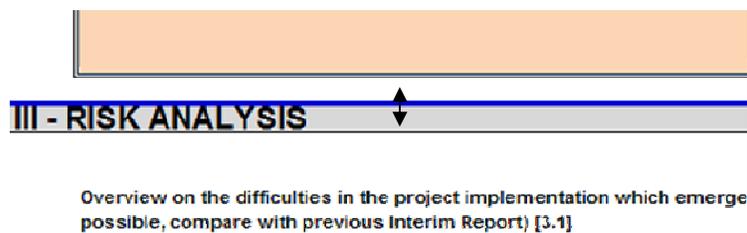
The Interim Report template is a protected worksheet. Only the orange cells (yellow in Excel 2003) can be edited. Cells in other colours are not editable.

Many cells have validation rules implemented, thus the data should be introduced in requested formats. The format of a particular cell will be displayed in a pop-up window when a cell is clicked (see below).



If a height of a field is too small, it can be changed, despite the protection of the worksheet.

Before printing the worksheet, page ranges may be adjusted to the quantity of the content by dragging the page breaks (see below).



NOTE: Please do not change the page set-up, and print the worksheet in the landscape view, which allows for a bigger font size.

NOTE: The MS Excel introduces certain limitations as regards the text. The MS Excel 2003 can display maximum 1'024 characters (including spaces) in a cell, the MS Excel 2007 and 2010 – up to 32'000 characters (including spaces).

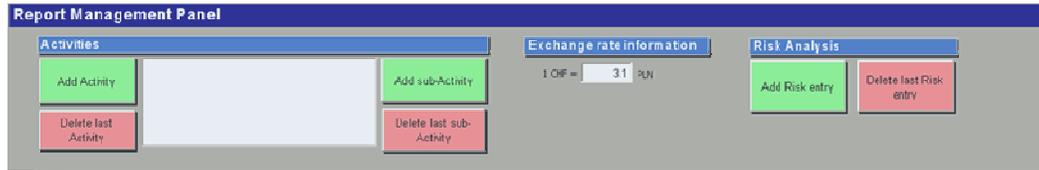
However the versions of 2007 and 2010 introduce limitations as regards the size of cells – the maximal width of a cell is 255 characters (including spaces), the maximal height is 409 points (1 point equals approximately 1/72 inch).

These limitations on the cells' size mean that the 32'000 characters in case of MS Excel 2007 and 2010 is a theoretical limit – if a cell has already the maximal size, the maximal number of characters might be smaller than 32'000 depending of the font size.

In principle, it is requested to introduce to the Report well-structured, formatted and condense text (wherever descriptive parts are required), and avoid long descriptions.

If nevertheless a need to introduce long text occurs, the MS Excel 2007 or 2010 should be chosen allowing for more text.

3.3. Report Management Panel



The Report Management Panel allows for management of data on project activities and risk analysis, as well as introducing exchange rate information.

3.3.1. Report Management Panel – project activities

The following operations can be performed as regards projects activities:

- Adding activities – a new activity section will appear (see Activity 2 below); the added activity will also appear in part V – Summary – expenses and funding;

ACTIVITY 2

Activity title [2.13]

Estimated/actual start date [2.14] month year Estimated/actual completion date [2.15] month year

Estimated percentage of physical completion (%) [2.16] 0% Percentage of financial completion (%) [2.17] 0%

Master sub-activity	DATA OF THE REPORTING PERIOD						CUMULATIVE DATA				
	Incur red expenses during the reporting period [PLN] (1)	Planned expenses during the reporting period [PLN] (2)	Incur red/ planned (%) (3)=(1)/(2)	Incur red expenses up to the beginning of the reporting period [PLN] (4)	Incur red cumulative expenses to date [PLN] (5)=(4)+(1)	Planned cumulative expenses to date [PLN] (6)	Incur red to date / planned to date (%) (7)=(5)/(6)	Activity budget [PLN] (8)	Percentage of the budget spent to date (%) (9)=(5)/(8)	Remaining budget [PLN] (10)=(8)-(5)	
↳ Cash eligible expenses - Subactivities breakdown											
- Subactivity1	-	-	-	-	-	-	-	-	-	-	
TOTAL [2.18]	-	-	-	-	-	-	-	-	-	-	
Total eligible expenses											
Cash eligible expenses [2.19]	-	-	-	-	-	-	-	-	-	-	
In-kind eligible expenses [2.19]	-	-	-	-	-	-	-	-	-	-	
TOTAL [2.20]	-	-	-	-	-	-	-	-	-	-	

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- Deleting activities – this operation allows deleting the last activity (an activity in the middle of the report or a selected activity cannot be deleted); NOTE: if an activity has been deleted, you won't be able to undo this operation.

- Adding sub-activities – this operation will add a sub-activity to a selected activity (first you have to select an activity in the Report Management Panel),
- Deleting sub-activities – this operation allows deleting the last sub-activity of a selected activity (a sub-activity in the middle of the activity or a selected sub-activity cannot be deleted); NOTE: if a sub-activity has been deleted, you won't be able to undo this operation.

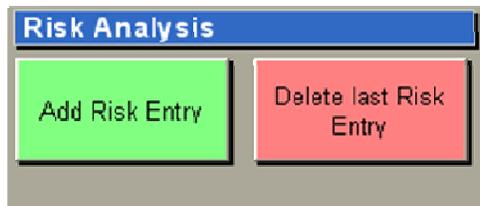
For more information how to manage the activities (naming and arranging sub-activities) see point 3.4.

3.3.2. Report Management Panel – exchange rate information



Enter into the white textbox the exchange rate included in the simplified budget attached to the Project Agreement. The value will automatically appear in the footnote of the part I – Project / Programme Summary.

3.3.3. Report Management Panel – risk analysis



The buttons “Add Risk Entry” and “Delete Risk last Risk Entry” will result in changes in the table section III – Risk analysis.

The following operations can be performed as regards the risk analysis:

- Adding risks – a new risk will appear in the table,
- Deleting risks – the last risk in the table will be deleted; NOTE: if a risk has been deleted, you won't be able to undo this operation.

The risks, once added to the section III, should be named. I can be done by simply entering into a respective (orange) cell and typing the text.

3.4. Management of sub-activities – naming and arranging

The structure of the tables presenting incurred expenses should reflect the structure of the approved project budget. The activities should be named by introducing the activity title in the first cell of each activity section (e.g. the name of Activity 1 should be introduced in field [2. 1]).

The names and order of sub-activities should be introduced following points 3.4.1. and 3.4.2..

3.4.1. Naming sub-activities

The sub-activities can be named (according to the approved budget) by simply entering into a respective (orange) cell and typing the text. The same name (typed) will automatically appear in the section “Narrative report on expenses and achievements this period, also compared to planned activities...” [2.11].

NOTE: please indicate in the respective field the name AND the number of the sub-activity, as defined in the project budget.

3.4.2. Arranging sub-activities

If the structure of the approved budget requires two levels of the financial data in one activity, you have to “nest” some sub-activities in relation to the parent sub-activity. To do this, enter into a selected cell in the column “Nested sub-activity”, and chose the option “nested” (see below).

The font of the parent sub-activity will remain **bold**, while the font of the nested sub - activity will turn into *italic* and will get an indentation (in Excel 2003 the nested sub-activities will not turn italic neither get an indentation since this is technically impossible).

INCURRED EXPENSES											
Nester sub-activity		DATA OF THE REPORTING PERIOD				CUMULATIVE DATA					
		Inurred expenses during the reporting period [PLN]	Planned expenses during the reporting period [PLN]	Inurred/planned [%]	Inurred expenses up to the beginning of the reporting period [PLN]	Inurred cumulative expenses to date [PLN]	Planned cumulative expenses to date [PLN]	Inurred to date / planned to date [%]	Activity budget [PLN]	Percentage of the budget spent to date [%]	Remaining budget [PLN]
		(1)	(2)	(3)=(1)/(2)	(4)	(5)=(4)+(1)	(6)	(7)=(5)/(6)	(8)	(9)=(6)/(8)	(10)=(8)-(9)
Cash eligible expenses - Subactivities breakdown											
-	Subactivity1	-	-		-	-	-	-	-	-	
nested	Subactivity2	-	-		-	-	-	-	-	-	
nested	Subactivity3	-	-		-	-	-	-	-	-	
-	Subactivity4	-	-		-	-	-	-	-	-	
nested	Subactivity5	-	-		-	-	-	-	-	-	
	TOTAL [2-10]	-	-		-	-	-	-	-	-	

Having entered financial data into respective fields of the nested sub-activities, you have to enter the corresponding totals of the parent sub-activity (darker orange fields) manually.

If the amount of the parent sub-activity does not match the sum of the amounts of the nested sub-activities, a warning information in red font red warning will appear below the column in question (see below).

-	Subactivity1	-
nested	Subactivity2	10,00
nested	Subactivity3	20,00
-	Subactivity4	-
nested	Subactivity5	-
	TOTAL [2-10]	30
		Sum of main subactivities does not match sum of nested subactivities

When the amounts match, the red warning will disappear (see below).

-	Subactivity1	30,00
nested	Subactivity2	10,00
nested	Subactivity3	20,00
-	Subactivity4	-
nested	Subactivity5	-
	TOTAL [2-10]	30

NOTE: The total amounts (e.g. TOTAL [2.18]) are counted as the sum of the nested sub-activities (see below).

-	Subactivity1	30,00
nested	<i>Subactivity2</i>	10,00
nested	<i>Subactivity3</i>	20,00
-	Subactivity4	15,00
nested	<i>Subactivity5</i>	15,00
	TOTAL [2.18]	45