



Guidelines for completing the consolidated financial statements

Background information

The purpose of these guidelines is to assist beneficiaries in presenting their consolidated financial statements.

Any request for payment requires:

- 1) A technical report, containing the information needed to justify the declared costs (available on the INEA website under Beneficiaries' info point);
- 2) A separately completed electronic excel version of the financial statements (available on the INEA website under Beneficiaries' info point) which includes the breakdown of the eligible costs for each beneficiary (including its affiliated entities and its implementing bodies, if these are part of the GA) - article II.23 of the Grant Agreement (GA);
- 3) the scanned copy of the original stamped and signed form "1. General info" of this template
- 4) the completed form "2. consolidated fin. statement" of this template, drawn up on the basis of the information provided by each beneficiary in its individual financial statement, certified by the coordinator;
- 5) When applicable, a Certificate on the Financial Statements (CFS) must be included with the individual Financial Statement (article II.23.2 of the GA). The CFS shall be drawn up in line with Annex VII of the GA and cover costs declared by the beneficiary, any of its affiliated entities and/or implementing bodies (if these are part of the GA);
- 6) **Only for the request of payment of the balance**, in addition to points 1-5 above:
 - completed form "3. Consolidated Receipts & payment ceilings" of this template;
 - a scanned copy of the original stamped and signed form "5. Certification by the MS" (available in the template "financial statements" from the INEA website under Beneficiaries' info point);

Language and submission means

All requests for payments, reports and financial statements must be submitted in the language specified in article 4.3 of the GA and only electronically.

All the above-mentioned documents should be sent by email to the Agency functional mailbox mentioned in article 6.2 of the GA. Submission of hard copies will not be considered.

For multi-beneficiary grants where a coordinator is designated, it is the responsibility of the coordinator to submit the request for payment (article II.1.3 of the GA).

Number of beneficiaries and activities

The "consolidated financial statement" form has been developed for projects with up to 5 beneficiaries and/or 3 activities. Should your project have more than 5 beneficiaries and/or 3 activities you are able to add (insert) as many rows as necessary.

Automatic calculations

Automatic calculations have been used to facilitate and standardise the encoding of information. Do not delete any of these. **When introducing additional beneficiaries/activities make sure that all sums/calculations remain accurate and consistent with the details of the individual financial statements for each beneficiary.**

Encoding information/data in the following worksheets

Through-out the worksheets only white fields require the encoding of information/data.



General information (form 1)

Period covered by this report

Reporting periods are detailed in article 4.1.1 of the GA. The financial statement can cover up to a maximum of 2 reporting periods. Only costs incurred within the reporting period are to be declared.

When individual payments are made to each beneficiary of the grant agreement

When according to article 4.1.2 of the GA a coordinator is designated but individual payments are made to each beneficiary the coordinator bears the responsibility for providing the Agency with the method for allocating these amounts as well as explicitly indicating how the amount of the payment request shall be distributed to each beneficiary.

Explanations on the consolidated financial statement (form 2)

Number of beneficiaries and activities

This section has been developed for projects with up to 5 beneficiaries and/or 3 activities. Should your project have more than 5 beneficiaries and/or 3 activities you are able to add (insert) as many rows as necessary. **When introducing additional beneficiaries/activities make sure that all sums/calculations remain accurate and consistent with the details of the individual financial statements for each beneficiary.**

Beneficiary name

Please indicate the name of the beneficiary as indicated in the Grant Agreement.

Reporting period from...to...

If the consolidated report covers two reporting periods (indicated in article 4.1.1) the coordinator can choose to either declare the sum of both periods in one column or to declare each reporting period in a respective column.

Amount in EUR

The consolidated statement shall be drafted in EUR only.

Consolidated Receipts & Payment ceilings (form 3)

This section should be completed by **the coordinator only for the Final Report** (request for payment of the balance).

The consolidated amount of receipts should be the sum of the individual amounts reported by each beneficiary in their individual financial statements.

All the receipts linked to the action (see article II.25.3 of the GA) should be considered to be any income generated by the action and/or financial contributions specifically assigned by the donors to the financing of the eligible costs of the action. The grant should not produce a profit for the beneficiaries (i.e. a surplus of the receipts over the eligible costs of the action).

If during the implementation of the Action the total amount of pre-financing and interim payments **exceed 80% of the maximum grant amount per beneficiary** set out in Article 3, the Agency will be obliged to limit the payment to the aforementioned ceiling. However, the coordinator shall be required to report the exceeding amount as "carry-forward of the EU contribution not re-imbursed in accordance with article 4.1.3."

The amounts subject to this limitation will be clearly communicated in the pre-financing and interim payment letters to the coordinator.

If you have any additional questions related to these guidelines and the template, please contact the Agency through the functional mailbox mentioned in Article 6.2 of the Grant Agreement.



Consolidated Financial Statement

(only to be filled in by the Coordinator)

Period covered by this report:

From:

01/01/2021

To:

31/12/2021

1. GENERAL INFORMATION

Grant Agreement Number:

INEA/CEF/TRAN/M2014/1057372

Action Number (art. 1 of GA):

2014-EU-TM-0401-M

Action Title (art. 1 of GA):

Cross Border Section of the New Lyon-Turin Rail Link Mont Cenis Base Tunnel (TBM)

PCI (only applicable for CEF Energy):

Start date of the action: (as indicated in the GA)

01/01/2014

End date of the action: (as indicated in the GA)

31/12/2022

Author of the consolidated financial statement

Name:

Position:

Coordinator's Legal Name:

Telephone N°:

E-mail:

TELT SAS -

Italy - Ministero delle infrastrutture e della mobilità sostenibili

Only to be completed when the Agency makes individual payments to each beneficiary of the grant agreement:

Describe the method for allocating the amounts to be paid to each beneficiary:

N/A

Distribution of the amount of the payment request to each beneficiary:

Total payment should be distributed.



Certification by the Coordinator

Name:

Position:

Entity:

Ministero delle infrastrutture e della mobilità sostenibili

Telephone N°:

E-mail:

The Coordinator certifies that:

- 1) the information provided in the request of payment is complete, reliable and true (Article II.23.2);
- 2) the costs declared are real and eligible in accordance with the Agreement and that the request for payment is substantiated by adequate supporting documents that can be produced in the context of the checks or audits described in Article II.27;
- 3) **For payment of the balance** - all the receipts (referred to in Article II.25.3.2 have been declared.

Date and Signature of the
Coordinator:

Stamp (optional)

2. Consolidated financial statement

Action number : 2014-EU-TM-0401-M
Coordinator's legal name : Italy - Ministero delle infrastrutture e della mobilità sostenibili

Beneficiary n°	Beneficiary name	Activities	A		B		Total per beneficiary (in €)
			Reporting period		Reporting period		
			From	To	From	To	
			01/01/2021	31/12/2021			
1	MINISTERO DELLE INFRASTRUTTURE E DELLA MOBILITÀ SOSTENIBILI (MIMS)	Activity 1		0,00			
		Activity 2		26.410,31			
		Activity 3		34.250,79			
		Activity 4		26.385.973,45			
		Activity 5		-2.572,44			
		Activity 6		13.751.056,06			
		Activity 7		271.203,17			
		Activity 8		0,00			
		Activity 9		953.743,22			
		Activity 10		1.820.297,82			
		Activity 11		1.867.753,51			
		Activity 12		31.644,38			
		Activity 13		0,00			
		Activity 14		0,00			
		Activity 15		18.395.451,17			
		Activity 16		5.182.213,87			
		Activity 17		3.259.351,47			
		Activity 18		0,00			
		Activity 19		33.929,41			
		Activity 20		8.106,00			
		Activity 21		420.180,91			
		Activity 22		5.395.909,39			
		Activity 23		2.391.583,79			
		Activity 24		2.737.641,51			
		Activity 25		2.999.065,84			
		Activity 26		898.626,03			
		Activity 27		37.388.113,71			
		Activity 28		378.873,97			
		Activity 29		4.391,66			
		Activity 30		0,00			
		Activity 31		1.330.087,20			
		Activity 32		8.707.058,08			
		Activity 33		3.095.209,39			
Activity n		0,00					
Total direct eligible costs in €			137.765.553,65		0,00	137.765.553,65	

2	MINISTERE DE LA TRANSITION ECOLOGIQUE ET SOLIDAIRE	Activity 1		0,00			
		Activity 2		26.410,31			
		Activity 3		0,00			
		Activity 4		26.614.115,66			
		Activity 5		-2.572,44			
		Activity 6		9.998.608,99			
		Activity 7		197.196,08			
		Activity 8		5.934.356,27			
		Activity 9		0,00			
		Activity 10		1.323.567,16			
		Activity 11		1.358.072,93			
		Activity 12		23.009,12			
		Activity 13		0,00			
		Activity 14		0,00			
		Activity 15		13.375.621,67			
		Activity 16		3.768.069,16			
		Activity 17		2.369.925,68			
		Activity 18		0,00			
		Activity 19		24.670,60			
		Activity 20		5.894,00			
		Activity 21		305.520,15			
		Activity 22		3.923.450,52			
		Activity 23		1.738.958,16			
		Activity 24		1.990.582,17			
		Activity 25		2.180.667,91			
		Activity 26		653.405,11			
		Activity 27		27.185.485,09			
		Activity 28		275.485,22			
		Activity 29		3.193,24			
		Activity 30		0,00			
		Activity 31		967.127,30			
		Activity 32		6.331.038,77			
		Activity 33		2.250.575,39			
Activity n		0,00			0,00		
Total direct eligible costs in €			112.822.434,22		0,00	112.822.434,22	

Total amount of eligible costs (in €) for the reporting period(s)	250.587.987,87	0,00
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Consolidated amount of eligible costs (in €)	250.587.987,87
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**Consolidated receipts and payment ceilings
 (only applicable for the final report - payment of the balance)**

Action number :	2014-EU-TM-0401-M
Coordinator's legal name :	Italy - Ministero delle infrastrutture e della mobilità sostenibili

Consolidated RECEIPTS (article II.25.3)

Financing sources of the Action <small>(article II.25.3 of the GA as set out in Annex III, table 1 of the GA)</small>	Amount of financial contribution to the action eligible costs (EUR)	Comments on financing sources
1. CEF - financing		
2. Beneficiary's own resources		
of which		
->(a) CBCA contribution:		
->(b) EIB loan:		
3. State budget(s)		
4. Regional/local budget(s)		
5. Income generated by the Action		
6. Other sources		
Total	0,00	

CEILING OF PRE-FINANCING AND INTERIM PAYMENTS (Article 4.1.3)

Applicable only to project coordinators

Indicate the "carry-forward of EU contribution not reimbursed in accordance with Article 4.1.3 of the Grant Agreement (in €)"	
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Attention: the information in the above two tables is only applicable with the request for payment of the balance (not applicable for interim payments).