

Agreement Title: **Cluster Excellence Network for Training and Mobility**

Project Acronym: **CENTRAMO**

Agreement ref. no.: **SI2.607231 – 4/G/ENT/CIP/11/C/N04C021**

Technical Implementation Report & Financial Statement for Period 01/12/2012 – 30/11/2013

Report Due Date: **15/01/2014**

Actual Submission Date: **15/01/2014**

Project Start Date:

01/12/2011


Project End Date: **11/30/2013**

Period Start / End Dates: **01/12/2012 – 30/11/2013**

Lead Coordinator's name: **MAG – Hungarian Economic Development Centre**

Strand no.: **Strand 2: Promoting excellence of cluster management in the CIP participating countries (4/G/ENT/CIP/11/C/N04C021).**

Signed on behalf of CENTRAMO Consortium by the Project Coordinator:



GYULA E. BARTA MAG – Hungarian Economic Development Centre

Date: 15. January 2014, Budapest

1139 Bp., Váci út 83.

Revision [Draft]

Project co-funded by the European Commission within the Competitiveness and Innovation Framework Programme (2007-2013)

Dissemination Level

PU	Public
PP	Restricted to other programme participants (including the Commission Services)
RE	Restricted to a group specified by the consortium (including the Commission Services)
CO	Confidential, only for members of the consortium (including the Commission Services)

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PREAMBLE

The overall objective of the CENTRAMO (Cluster Excellence Network for TRaining And MObility) project was to raise the level of excellence of cluster and network management in the member countries and region of our consortium, namely in Poland, Slovakia, the Czech Republic, Hungary, Croatia and the Izmir region in Turkey by exploiting the results of the ECE Initiative.

The end users of the CENTRAMO project will be the cluster organisations with better skills and increased experience to drive the clusters they manage to success.

The composition of the CENTRAMO consortium was as follows:

1. MAG - Hungarian Economic Development Centre, Hungary - coordinator
2. Slovak Energy and Innovation Agency, Slovakia
3. CzechInvest, The Czech Republic
4. Ministry of Entrepreneurship and Crafts, Croatia
5. Izmir Development Agency, Turkey and
6. Ministry of Economy, Poland

PUBLISHABLE EXECUTIVE SUMMARY

Second year of the implementation of the CENTRAMO project ended on 30/11/2013. Project duration ended on the same day. **Overall, the CENTRAMO partnership completed all activities and delivered all outputs in accordance with the description of work. Delays from the first implementation year have been made up in the second year by the active participation of all partners.**

Concerning progress broken down to work packages the most relevant information is summarised below:

The cluster management training (Activity 1.1.3) has been successfully finished by all 6 consortium participants. MAG as the consortium coordinator procured the European Foundation for Cluster Excellence for the provision of the training. Participants completed the full course including in-class trainings and the field project. **All 6 participants were awarded the Associate Trainer certificate.**

The customisation and the translation of the training materials (Activity 1.2) were carried out in the last 6 months. **Cluster management training materials (selected case studies) have been translated to Croatian, Czech, Hungarian, Polish, Slovak and Turkish.** Beyond that partners saw rationale in starting developing a **Central-East European based case study** as part of training materials customisation based on the experience of the cluster management training. The European Foundation for Cluster Excellence provided methodological assistance in examining one of the field projects (Bratislava fashion industry) for its potential development to a case study. Major conclusion of the work was that the selected case could in fact be developed to a case study in the long run.

The cluster benchmarking activity (Activity 2.1) has been completed in H1 2013 following some delays in the first reporting period. Altogether 60 clusters have been benchmarked using the ESCA and ECEI methodology. The CENTRAMO certified benchmarking experts conducted the cluster interviews, whereas the evaluation of the interviews were done by VDI/VDE Innovation + Technik GmbH in the case of all partners.

Each partner collected additional relevant information on regional assets, studies on framework conditions, etc (Activity 2.2) to provide a comprehensive picture of the local business environment of the cluster and network organisations.

Concerning the **Mobility work package (WP3)** **6 study visits have been organised for cluster managers** in issues that had been identified as relevant during the cluster benchmarking activity. The study visits included experience exchange, presentation of good practices, round table discussions, workshops, etc.

SECTION 1 – OVERVIEW

The content of the interim report package has been compiled based on the instructions of the Commission and relevant documents.

Partners delivered the necessary financial statement data based on which the consolidated cost statement was produced.

The reported total eligible costs in the period are EUR 251,753.38.

Based on this the requested EC contribution for the period is EUR 236,547.47.

Audit certificates are missing for the following partner:

- Izmir Development Agency (IZKA)

This can be delivered to the Commission as soon as partners send MAG their document.

SECTION 2 – WORKPACKAGE PROGRESS

Work Package 1: Training work package

The DoW determines the work package structure as follows:

1.1	Train the trainers
1.1.1	Selection of participants for the two types of training
1.1.2	Organise and participate in the trainings on benchmarking of clusters
1.1.3	Organise and participate in the trainings for instructors on cluster management
1.2	Customise and translate training materials

Activity 1.1.1: Selection of participants for the two types of training

Completed in Period 1.

Activity 1.1.2: Organise and participate in the trainings on benchmarking of clusters

Completed in Period 1.

Activity 1.1.3: Organise and participate in the trainings for instructors on cluster management

The cluster management training was procured by MAG following a joint decision of partners after some conditions for the training have become known for the CENTRAMO partnership. Because of this, an amendment of the grant agreement seemed necessary. The procured service provider was the European Foundation for Cluster Excellence as sole provider for the training. Cost of the training was much lower than foreseen (and so budgeted). Budgeting was done based on preceding communication of the Foundation.

For the cluster management training partners had selected 1 participant on behalf of each consortium member (altogether 6 participants) in the first period. Selection of participants was done with a view to the requirements set by the training provider European Foundation for Cluster Excellence. All participants are internal colleagues of the consortium partners. All participants were accepted by the Foundation and they all could start the cluster management training with the first in-class training in Barcelona on 11 December, 2012

The list of the selected participants is shown in the table below:

Partner	Name of selected participant
MAG	Mr Peter Keller
SIEA	Mr Miroslav Balog
CZECHINVEST	Ms Martina Sustrova (Fronkova)
Ministry of Entrepreneurship and Crafts, Croatia	Ms Iva Rasic
IZKA	Mr Emin Cetin Hasar
MINISTERSTWO GOSPODARKI	Ms Justyna Choinska

The training consisted of two major modules:

1. In class trainings: 6 occasions (locations: Barcelona and Linz and 1 online occasion)
2. Field project

CENTRAMO

The schedule for the in-class trainings was as follows:

No.	Date	Location
1	11 December 2012 -14 December 2012	Barcelona
2	21 January 2013 – 25 January 2013	Barcelona
3	4 March 2013 – 8 March 2013	Barcelona
4	8 April 2013 – 12 April 2013	Barcelona
5	13 May 2013 – 17 May 2013	Linz
6	9 July 2013 – 16 July 2013	Online

All 6 CENTRAMO participants completed the course successfully and were awarded the Associate Trainer certificate.

Activity 1.2: Customise and translate training materials

After the project start and during the procurement of the two trainings it has become clear that this activity is only relevant for the cluster management training materials (case studies). **Training materials have been translated to the following languages: Croatian, Czech, Hungarian, Polish, Slovak and Turkish.**

Based on the instructions of the European Foundation for Cluster Excellence only case studies were translated but not the respective teaching notes. **The volume of the case studies was much larger than originally expected** therefore not all training materials have been translated. **Each consortium partner translated such a set of training materials that makes possible the organisation of a national/regional level cluster management training for native speaker attendants in all partner countries.** This is in line with the instructions of the Foundation and satisfies the requirements for the organisation of national/regional level trainings.

Translation of the training materials was done in the last weeks of the project implementation period. Because of the unexpectedly large volume of the materials most partners decided to outsource the translation against their original intention.

Based on partners' assessment concerning the cluster management training a perceived drawback of the case studies was that **none of them originated from a Central-East European context** – the context to which most of the CENTRAMO partnership belong. Therefore beyond the mere translation of case studies **partners saw rationale in starting developing a Central-East European based case study as part of customisation.** However, during the cluster management training course it has become clear that the development and writing of a case study is a much longer and complex process than the current project could accommodate. Nevertheless **MAG contracted the European Foundation for Cluster Excellence for methodological consultancy concerning case study development.** The Contractor provided methodological assistance in examining one of the field projects (Bratislava fashion industry) for its potential development to a case study. **Major conclusion of the work was that the selected case could in fact be developed to a case study in the long run.**

Since the cases had not been known to partners when drafting the project proposal **this customization task was not planned in the project proposal.** Nevertheless, during the project implementation partners agreed that such a supplementary action would be beneficial for the project.

Work Package 2: Benchmarking work package

The DoW determines the work package structure as follows:

2.1	Benchmarking clusters
2.2	Collecting additional relevant information on regional assets, framework conditions etc.

Activity 2.1 Benchmarking clusters

In the DoW partners have undertaken to conduct 8-12 cluster benchmarking interviews each, as follows:

Partner	No. of benchmarked clusters
MAG	12
SIEA	8
CZECHINVEST	12
Ministry of Entrepreneurship and Crafts, Croatia	10
IZKA	8
MINISTERSTWO GOSPODARKI	10
TOTAL	60

This activity was substantially delayed at most partners due to problems with signature of the European Secretariat for Cluster Analysis (ESCA) IP agreement. Therefore the completion of this task took place mainly in the 2nd period.

By the project closure all 60 clusters have been successfully benchmarked. In the case of the Izmir Development Agency (IZKA, Turkey) the benchmarking of the Turkish clusters was done by the Aegean Exporters' Association (a member of the CDCM project) with the involvement of IZKA benchmarking experts.

The benchmarking interviews have been conducted by the benchmarking experts of the CENTRAMO project partners. The evaluation of the benchmarking interviews was carried out by VDI/VDE Innovation + Technik GmbH for all partners.

Linked to the cluster benchmarking the following further outputs have been delivered

- Each partner promoted the European Cluster Collaboration Platform and the European Cluster Manager's Club (and its successor, the European Cluster Group) for the benchmarked clusters.
- Each partner has compiled a joint evaluation profile of the benchmarked clusters that summarises the major outcomes of the benchmarking.
- A structured introduction profile has been produced for all 60 benchmarked clusters.
- Based on the benchmarking evaluations and the recommendations included in them project partners identified six development areas relevant to the benchmarked clusters.

The six development areas were as follows:

1. How to increase the quality of services provided by the cluster organisation
2. Collaborative technology development, technology transfer of R&D related activities in the cluster
3. Internationalisation, access to foreign markets
4. Development in strategic planning and implementation process
5. Cooperation: Cooperation, trust building among companies. Developing personal contacts between the cluster management team and the cluster participants
6. Exchange of information and experience among participants. Matchmaking

These six development areas provided the themes to the study visits organised in Work Package 3.

Activity 2.2 Collecting additional relevant information on regional assets, framework conditions etc.

In accordance with the DoW, partners have collected additional relevant information on regional assets, studies on framework conditions, etc to provide a comprehensive picture of the local business environment of the cluster and network organisations. Collected materials are available at each partner.

Work Package 3: Mobility work package

The DoW determines the work package structure as follows:

3.1	Organisation and management of study visits
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6 study visits have been organised for cluster managers in the frame of Work Package 3. Each partner was responsible for the organisation of one study visit. The topics of the study visits have been decided based on the results of the cluster benchmarking (development areas with the highest relevance for the benchmarked clusters, see above).

The study visits took place in the last 3 months of the implementation period. This was the schedule of the 6 study visits:

Partner	Location and Date
MAG	Budapest, 16-18 October 2013
SIEA	Trnava, 17-19 September 2013
CzechInvest	Brno, 5-7 November 2013
Min. of Entr. And Crafts, CR	Zagreb, 27-29 November 2013
IZKA	Izmir, 20-22 November 2013
Ministry of Economy, PL	Gdansk, 13-15 November 2013

The study visits targeted cluster managers. The study visits included experience exchange, presentation of good practices, round table discussions, workshops, etc. On each study visit cluster managers from all 6 partners have been invited. A written summary has been produced about each study visit.

Work Package 4: Project management and project communication

Throughout the second year the major communication channels were emailing, phone and skype. Furthermore, since all 6 participants of the cluster management training were internal colleagues of the partner organisations the in-class trainings provided additional occasions to discuss project progress and any relevant issues in person.

The closing meeting was organised by MAG and held in Budapest on 26 November 2013. Partners presented and discussed the main achievements and outputs of the project. Partners exchanged ideas on future plans concerning specifically the national/regional level cluster management trainings. Furthermore, partners talked about the closing duties related to the project.

Implementation chart

Abbreviations:

- 11

SECTION 4 – FINANCIAL STATEMENT

The section includes:

- 1. Consolidated Cost Statement signed and dated by the coordinator and presented in original. The Consolidated Cost Statement will be considered as a request for an interim payment as required by article I.5 of the Grant Agreement.*
- 2. Individual Cost Statements for each consortium member showing eligible costs incurred in a period.*
- 3. Voucher Statement.*
- 4. Person-Month Status Table;*
- 5. Financial Management Challenges of the action faced during the period and actions undertaken.*
- 6. Audit certificates for each co-beneficiary signed, dated and presented in original.*

The Coordinator is requested to provide the Financial Statement excel file in electronic version in addition to the print outs included in this Technical Implementation Report. The electronic version has to be coherent with the Technical Implementation Report.

In course of the action and for a period of five years from the date of payment of the balance, the Commission may ask each co-beneficiary to provide supporting documents for costs claimed for reimbursement as established in article II.20 of the Grant Agreement.

SECTION 4 – FINANCIAL STATEMENT

1. Consolidated Cost Statement

Consolidated Cost Statement - Final (whole project period)

Project acronym:	CENTRAMO
Project start and end dates:	01/12/2011 - 30/11/2013

	Total Eligible Costs	Total Action Costs
Beneficiary 1/Co-ordinator	107 657,43	193 226,76
Beneficiary 2	32 262,78	43 872,94
Beneficiary 3	26 960,26	52 778,25
Beneficiary 4	35 050,54	41 673,60
Beneficiary 5	53 885,53	45 780,22
Beneficiary 6	47 647,51	48 366,94
Beneficiary 7	0,00	0,00
Beneficiary 8	0,00	0,00
Beneficiary 9	0,00	0,00
Beneficiary 10	0,00	0,00
TOTAL ACTION COSTS		425 698,71
TOTAL ELIGIBLE COSTS	303 464,05	
Requested EC contribution		285 134,73

"I herewith certify that the information provided in my request for payment is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that the request for payment is substantiated by adequate supporting documents that can be checked. I declare on honour that previous ex post audit findings have been taken into account, if applicable."



Coordinator: GYULA E. BARTA CEO

Date: 15/01/2014

1139 Bp, Váci út 83.

SECTION 4 – FINANCIAL STATEMENT

2. Individual Cost Statements

REMINDER:*Quality of*

this Financial Statement has an impact on payment timing. Items in the Financial Statement should be cross-checked before submission to the Commission to avoid incoherencies and discrepancies.

Name of Beneficiary 1 - Coordinator:

**MAG-Hungarian Economic
Development Centre**
Form B/1**Individual Cost Statement - Period 2 - 01/12/12 - 30/11/13**

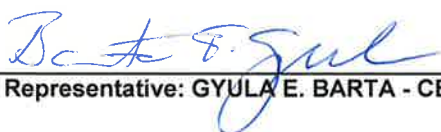
Expenditure	Costs * (EUR)
1.1. Beneficiary's own staff personnel costs **	13 664,48
1.2. Other costs	2 428,07
<i>Travel and subsistence expenses</i>	2 428,07
<i>Equipment</i>	0,00
<i>Consumables and supplies</i>	0,00
<i>Miscellaneous</i>	0,00
1.3. Services subcontracted	56 698,87
1. Total direct costs (1.1 + 1.2 + 1.3)	72 791,42
2. Indirect costs***	5 095,40
3. TOTAL ELIGIBLE COSTS (1 + 2)	77 886,82
4. Receipts	0,00
5. Contributions in kind	0,00

* see rules in grant agreement and guide for submission

** give indication of the different types and categories of resources and full detail of the related costs, by using a B.1.1a Internal Staff sheet.

***max. 7% of "1. Total direct costs"

I herewith certify that the information provided in my cost statement is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that the cost statement is substantiated by adequate supporting documents that can be checked. I declare on honour that previous ex post audit findings have been taken into account, if applicable.



Authorized Representative: GYULA E. BARTA - CEO

Date: 15. 01. 2014.

MAG-Hungarian Economic Development Centre
1139 Bp., Váci út 83.
Hungary

Name of the Beneficiary 2:

Slovak Innovation and Energy
Agency

Form B/1

Individual Cost Statement - Period 1 - 01/12/12 - 30/11/13	
Expenditure	Costs* (EUR)
1.1. Beneficiary's own staff personnel costs **	13 475,60
1.2. Other costs	6 031,56
Travel and subsistence expenses	6 031,56
Equipment	0,00
Consumables and supplies	0,00
Miscellaneous	0,00
1.3. Services subcontracted	7 540,00
1. Total direct costs (1.1+1.2+1.3)	27 047,16
2. Indirect costs***	1 893,30
3. TOTAL ELIGIBLE COSTS (1+2)	28 940,47
4. Receipts	0,00
5. Contributions in kind	0,00

* see rules in grant agreement and guide for submission

** give indication of the different types and categories of resources and full detail of the related costs, by using a B.1.1a Internal Staff sheet.

***max. 7% of "1. Total direct costs"

I herewith certify that the information provided in my cost statement is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that the cost statement is substantiated by adequate supporting documents that can be checked. I declare on honour that previous ex post audit findings have been taken into account, if applicable.

Zuzana Klúčiková, Executive Director of Economy Department

Authorized Representative (name printed), Signature

Date

18.12.2013

**Investment and Business
Development Agency
CzechInvest**

Name of the Beneficiary 3:

Form B/1

Individual Cost Statement - Period 2 - 01/12/12 - 30/11/13	
Expenditure	Costs* (EUR)
1.1. Beneficiary's own staff personnel costs **	4 773,82
1.2. Other costs	4 468,83
<i>Travel and subsistence expenses</i>	4 468,83
<i>Equipment</i>	0,00
<i>Consumables and supplies</i>	0,00
<i>Miscellaneous</i>	0,00
1.3. Services subcontracted	12 053,14
1. Total direct costs (1.1+1.2+1.3)	21 295,80
2. Indirect costs***	1 490,71
3. TOTAL ELIGIBLE COSTS (1+2)	22 786,50
4. Receipts	0,00
5. Contributions in kind	0,00

* see rules in grant agreement and guide for submission

** give indication of the different types and categories of resources and full detail of the related costs, by using a B.1.1a Internal Staff sheet.

***max. 7% of "1. Total direct costs"

I herewith certify that the information provided in my cost statement is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that the cost statement is substantiated by adequate supporting documents that can be checked. I declare on honour that previous ex post audit findings have been taken into account, if applicable.

-3 -01- 2014

Ing. Marian Piecha, Ph.D., LL.M.

Date

Name of the Beneficiary 4:

Ministry of Entrepreneurship
and Crafts, Croatia

Form B/1

Individual Cost Statement - Period 2 - 01/12/12 - 30/11/13	
Expenditure	Costs* (EUR)
1.1. Beneficiary's own staff personnel costs **	10.197,32
1.2. Other costs	4.821,61
Travel and subsistence expenses	4.821,61
Equipment	0,00
Consumables and supplies	0,00
Miscellaneous	0,00
1.3. Services subcontracted	15.114,34
1. Total direct costs (1.1+1.2+1.3)	30.133,27
2. Indirect costs***	2.109,33
3. TOTAL ELIGIBLE COSTS (1+2)	32.242,59
4. Receipts	0,00
5. Contributions in kind	0,00

* see rules in grant agreement and guide for submission

** give indication of the different types and categories of resources and full detail of the related costs, by using a B.1.1a Internal Staff sheet.

***max. 7% of "1. Total direct costs"

I herewith certify that the information provided in my cost statement is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that the cost statement is substantiated by adequate supporting documents that can be checked. I declare on honour that previous ex post audit findings have been taken into account, if applicable.

Assistant Minister of the Ministry of Entrepreneurship and Crafts,
Vjekoslav Rakamarić

15. January 2014.



Name of the Beneficiary 5:

İzmir Development Agency
(IZKA)

Form B/1

Individual Cost Statement - Period 2 - 01/12/12 - 30/11/13	
Expenditure	Costs* (EUR)
1.1. Beneficiary's own staff personnel costs **	15.508,07
1.2. Other costs	16.464,18
Travel and subsistence expenses	16.464,18
Equipment	0,00
Consumables and supplies	0,00
Miscellaneous	0,00
1.3. Services subcontracted	8.977,88
1. Total direct costs (1.1+1.2+1.3)	40.950,12
2. Indirect costs***	2.866,51
3. TOTAL ELIGIBLE COSTS (1+2)	43.816,63
4. Receipts	0,00
5. Contributions in kind	0,00

* see rules in grant agreement and guide for submission

** give indication of the different types and categories of resources and full detail of the related costs, by using a B.1.1a Internal Staff sheet.

***max. 7% of "1. Total direct costs"

I herewith certify that the information provided in my cost statement is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that the cost statement is substantiated by adequate supporting documents that can be checked. I declare on honour that previous ex post audit findings have been taken into account, if applicable.


Murat Yılmazçoban, Deputy Secretary General
 Authorized Representative (name printed), Signature

15.01.2014

Date

T.C.
İZMİR KALKINMA AJANSI
 Ş. Fethibey Cad. 49/1 K: 3
 Birlik Plaza Pasaport - İZMİR
 Tel: 0.232.469 81 81
 Konak V.D. 484 069 0302

Name of the Beneficiary 6:

MINISTERSTWO GOSPODARKI

Form B/1

Individual Cost Statement - Period 2 - 01/12/12 - 30/11/13	
Expenditure	Costs* (EUR)
1.1. Beneficiary's own staff personnel costs **	7 391,16
1.2. Other costs	7 108,79
Travel and subsistence expenses	7 108,79
Equipment	0,00
Consumables and supplies	0,00
Miscellaneous	0,00
1.3. Services subcontracted	28 565,87
1. Total direct costs (1.1+1.2+1.3)	43 065,82
2. Indirect costs***	3 014,61
3. TOTAL ELIGIBLE COSTS (1+2)	46 080,42
4. Receipts	0,00
5. Contributions in kind	0,00

* see rules in grant agreement and guide for submission

** give indication of the different types and categories of resources and full detail of the related costs, by using a B.1, 1a Internal Staff sheet.

***max. 7% of "1. Total direct costs"

I herewith certify that the information provided in my cost statement is full, reliable and true. I also certify that the costs incurred can be considered eligible in accordance with the agreement, that all receipts have been declared, and that the cost statement is substantiated by adequate supporting documents that can be checked. I declare on honour that previous ex post audit findings have been taken into account, if applicable.

DYREKTOR

JERZY MAJCHRZAK

Authorized Representative (name printed), Signature

Date

SECTION 4 – FINANCIAL STATEMENT

3. Voucher Statement

Not relevant for the CENTRAMO project

SECTION 4 – FINANCIAL STATEMENT

4. Person-Months Status Table

Not relevant for the CENTRAMO project

SECTION 4 – FINANCIAL STATEMENT

5. Financial Management Challenges

Please describe the Financial Management Changes of the action faced during the period and actions undertaken.

1. Interim payment

The first interim payment request of EUR 48,587.27 and the respective technical report was submitted on 15 January 2013. One year later the interim report and the payment request is still not approved. On one side this causes unexpected liquidity challenges at two partners. Furthermore, due to this there was no chance to receive official feedback on the eligibility of certain incurred costs and their method of reporting (peculiarly the wage costs of the Czech partner), which has resulted in uncertainty concerning the disposable financial allocation and the right way of costs reporting.

2. Administrative adjustment of the grant agreement

An amendment of the grant agreement was approved in November 2012. The amendment seemed necessary at the time of launching the request based on the information at hand about the cluster management training. Later the requested changes proved to be needless when precise information was available on its structure and price. However, by the progress of the project some costs became higher than anticipated (e. g. travel related to cluster management training) and have been realised under changed cost-heading (outsourced vs internal, translation of training materials). Realising this the consortium initiated an administrative adjustment of the grant agreement but the request was turned down.

3. Underspending

Based on our financial reports, the project has been realised with a fairly significant underspending (28,71 %). Most of the underspending occurs at MAG, the coordinator. **The main reason** is that the cluster management training subcontracting fee (contract with the European Foundation for Cluster Excellence) was much lower than expected therefore roughly EUR 10 thousand could have been reallocated to each partner to cover other costs.

1. **CENTRAMO partners voted for a joint procurement of the train-the-trainers service** so the amendment of the grant agreement was initiated by MAG **on 29.06.2012**. Therefore the budget for cluster manager training (EUR 16,287/partner) must have been allocated from each partner to the lead partner's budget. **Consequently, EUR 97,722 was transferred to MAG's budget** to finance the train-the-trainers service for the whole partnership. Around this date the openly communicated price for the total training was around EUR 150,000.
2. It was not before October 2012 that the Foundation first published an indicative price of EUR 36,000 for 6 participants.
3. At this time our grant agreement amendment request was at the final stage. MAG received the printed original of the amended grant agreement to sign on 14.11.2012. After

CENTRAMO

immediate signature we sent it back to the Commission (The amended contract signed by both parties is dated to 30.11. 2012.)

4. Knowing the actual fee of the training in our interim report (January 2013) we indicated that the unused amount must be reallocated to the partners to cover their other unexpected costs (Field project, travel costs etc.). An administrative adjustment of the grant agreement was submitted in this subject (see point 2 above) but it was not accepted.

SECTION 4 – FINANCIAL STATEMENT

6. *Audit Certificates*

**AUDIT CERTIFICATE FOR CIP-EIP-TN-EI AND CIP-EIP-TN-PIE FUNDING SUB-SCHEMES
GRANT AGREEMENTS (ARTICLE II.15 OF THE GRANT AGREEMENT)**

Addressed to

**MAG - Hungarian Economic Development Centre,
1139 Budapest, Váci út 81-83., Hungary**

I Ildikó Fülöp, private entrepreneur (established in Nyírfas str.5. Taksony - Hungary represented for signature of this audit certificate by myself as the external auditor of MAG - Hungarian Economic Development Centre, hereby certify that:

- we have conducted an audit relating to the cost declared in the Financial Statement per Activity of **MAG - Hungarian Economic Development Centre** hereinafter referred to as grant agreementor, to which this audit certificate is attached, and which is to be presented to the Commission of the European Union under grant agreement **Cluster Excellence for training and Mobility (CENTRAMO) SI2.607231 - 4/G/ENT/CIP/11/C/N04C021** for the following period covered by the EC grant agreement **December 2012- November 2013**.
- We confirm that our audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above-referenced grant agreement and its annexes.

The above mentioned Financial Statement per Activity was examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance² that, in our opinion, based on our audit:

- the amount of the total eligible costs (**77,886,82 EUR (Seventy-seven thousand eight hundred and eighty-six Euros and eighty-two Cents)** declared in the attached Financial Statement is complying with the following cumulative conditions⁴:

- ^ they are actual⁵ and reflect the grant agreementor's economic environment;
- ^ they are determined in accordance with the grant agreementor's accounting principles;
- ^ they have been incurred during the periods covered by the Financial Statement(s) per Activity concerned by this audit certificate;
- ^ they are recorded in the accounts of the grant agreementor at the date of the establishment of this audit certificate;
- ^ they are exclusive of any non-eligible costs identified below which are established in article II.14.4 of the above mentioned grant agreement with the Commission of the European Union:
 - ◆ return on capital ;
 - ◆ debt and debt service charges;
 - ◆ provisions for losses or potential future liabilities

¹ See head of the core-grant agreement (if the beneficiary is the coordinator).

² Reasonable assurance is an accounting expression meaning a high degree of confidence that information is valid and unaltered.

³ In EURO.

⁴ In cases where a part of the amount of the total costs are "qualified" (meaning that they are proposed by the auditor as non-eligible), modify the sentence and mention only the amount of the total costs that are unqualified or non-eligible. The purpose of the audit certificate is to certify if costs are eligible and therefore do not qualify for rejection. The auditor should clearly identify any amounts for which he/she cannot give reasonable assurances that the cost meet the criteria of eligibility.

⁵ Eligible costs are actual. They are not budgeted costs. Where actual costs are not available at the time of establishment of the audit certificate, the closest possible estimate can be declared as actual if this is in conformity with the accounting principles of the grant agreementor. This must be mentioned in the financial statement. Any necessary adjustments to these claims must be reported in the Financial Statement for the subsequent reporting period. For the last reporting period, only actual costs can be declared.

- ♦ interest owed;
- ♦ doubtful debts;
- ♦ exchange losses;
- ♦ VAT, unless the beneficiary can show that he is unable to recover it according to the applicable national legislation;
- ♦ costs declared by a beneficiary and covered by another action or work programme receiving a Community grant;
- ♦ excessive or reckless expenditure.

they are claimed according to the following conversion rate into EURO as specified in article I.12.1 of the Grant Agreement:

- ♦ monthly accounting rate established by the Commission and published on its website and in force on the first working day of the month following the period covered by the cost statement concerned.⁶
- as declared in the attached Financial Statement, the total amount of receipts for the periods covered by this Financial Statement is equal to EUR 0 (*zero euros*)⁷;
- as declared in the attached Financial Statement, the total amount of interest yielded by the pre-financing received from the Commission of the European Union for the periods covered by this Financial Statement is equal to EUR 0 (*zero euros*)⁸;

Accounting procedures used in the recording of eligible costs and receipts respect the accounting rules of the State in which the beneficiary is established and permit the direct reconciliation between the costs and receipts incurred for the implementation of the project covered by the EC grant agreement and the overall statement of accounts relating to the grant agreementor's overall business activity;

Our organisation is qualified to deliver this audit and meets the following cumulative professional requirements:

- the external auditor¹⁰ is independent of the beneficiary;
- the external auditor is qualified to carry out statutory audits of accounting documents

Relevant information establishing this qualification is included with this audit certificate.

As declared in the attached Financial Statement, the grant agreementor paid for this audit certificate a price equal to **333.93 Euros (three hundred and thirty-three Euros and ninty-three cents) in which VAT is 0 EUR.**

Date: Budapest, January 13., 2014



Signature and Stamp of the audit firm

⁶ To be inserted only if some costs have not been incurred in EURO.

⁷ In EURO.

⁸ In EURO.

⁹ To be inserted only for the coordinator.

¹⁰ A beneficiary that is a public body may opt for a competent public officer to provide an audit certificate, provided that the relevant national authorities have established the legal capacity of that competent public officer to audit that public body. Certification by external auditors or competent public officers does not diminish the liability of the beneficiary according to the Grant Agreement nor the rights of the Commission arising from article II.20 of the Grant Agreement.

¹¹ In EURO.

¹² In EURO

**AUDIT CERTIFICATE FOR CIP-EIP-TN-EI AND CIP-EIP-TN-PIE FUNDING SUB-SCHEMES
GRANT AGREEMENTS**

Addressed to

EUROPEAN COMMISSION

DG Enterprise and Industry

We Slovak Innovation and Energy Agency, established in Bajkalská 27, Bratislava, Slovak Republic represented for signature of this audit certificate by Ing. Jana Cuprišinová, Head of Economic Section, hereby certify that:

- we have conducted an audit relating to the cost declared in the Financial Statement(s) per Activity of Slovak Innovation and Energy Agency hereinafter referred to as grant agreementor, to which this audit certificate is attached, and which is to be presented to the Commission of the European Union under grant agreement Cluster Excellence Network for Training and Mobility, CENTRAMO, Agreement Number – SI2.607231 - 4/G/ENT/CIP/11/C/N04C021 for the following period(s) covered by the EC grant agreement 1st December 2012 – 30th November 2013.
- We confirm that our audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above-referenced grant agreement and its annexes.

The above mentioned Financial Statement(s) per Activity was(were) examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance² that, in our opinion, based on our audit:

■ the amount of the total eligible costs (28 940,47 EUR) (twenty-eight thousand nine hundred forty EUR, forty-seven cents) declared in the attached Financial Statement(s) is complying with the following cumulative conditions⁴:

- ^ they are actual⁵ and reflect the grant agreementor's economic environment;
- ^ they are determined in accordance with the grant agreementor's accounting principles;
- ^ they have been incurred during the periods covered by the Financial Statement(s) per Activity concerned by this audit certificate;

¹ See head of the core-grant agreement (if the beneficiary is the coordinator).

² Reasonable assurance is an accounting expression meaning a high degree of confidence that information is valid and unaltered.

³ In EURO.

⁴ In cases where a part of the amount of the total costs are "qualified" (meaning that they are proposed by the auditor as non-eligible), modify the sentence and mention only the amount of the total costs that are unqualified or non-eligible. The purpose of the audit certificate is to certify if costs are eligible and therefore do not qualify for rejection. The auditor should clearly identify any amounts for which he/she cannot give reasonable assurances that the cost meet the criteria of eligibility.

⁵ Eligible costs are actual. They are not budgeted costs. Where actual costs are not available at the time of establishment of the audit certificate, the closest possible estimate can be declared as actual if this is in conformity with the accounting principles of the grant agreementor. This must be mentioned in the financial statement. Any necessary adjustments to these claims must be reported in the Financial Statement for the subsequent reporting period. For the last reporting period, only actual costs can be declared.

^ they are recorded in the accounts of the grant agreementor at the date of the establishment of this audit certificate;

^ they are exclusive of any non-eligible costs identified below which are established in article II.14.4 of the above mentioned grant agreement with the Commission of the European Union:

- ◆ return on capital;
- ◆ debt and debt service charges;
- ◆ provisions for losses or potential future liabilities;
- ◆ interest owed;
- ◆ doubtful debts;
- ◆ exchange losses;
- ◆ VAT, unless the beneficiary can show that he is unable to recover it according to the applicable national legislation;
- ◆ costs declared by a beneficiary and covered by another action or work programme receiving a Community grant;
- ◆ excessive or reckless expenditure.

[^] they are claimed according to the following conversion rate into EURO as specified in article I.12.1 of the Grant Agreement:

- ◆ monthly accounting rate established by the Commission and published on its website and in force on the first working day of the month following the period covered by the cost statement concerned.⁶
- as declared in the attached Financial Statement, the total amount of receipts for the periods covered by this(those) Financial Statement is equal to (0,- EUR), (zero EUR);
- as declared in the attached Financial Statement, the total amount of interest yielded by the pre-financing received from the Commission of the European Union for the periods covered by this(those) Financial Statement is equal to (0,- EUR) (zero EUR)⁹;

Accounting procedures used in the recording of eligible costs and receipts respect the accounting rules of the State in which the beneficiary is established and permit the direct reconciliation between the costs and receipts incurred for the implementation of the project covered by the EC grant agreement and the overall statement of accounts relating to the grant agreement or the overall business activity;

Bratislava, 18.12.2013

Ing. Jana Čuprišinová
Head of Economic Section

⁶ To be inserted only if some costs have not been incurred in EURO.

⁷ In EURO.

⁸ In EURO.

⁹ To be inserted only for the coordinator.

¹⁰ A beneficiary that is a public body may opt for a competent public officer to provide an audit certificate, provided that the relevant national authorities have established the legal capacity of that competent public officer to audit that public body. Certification by external auditors or competent public officers does not diminish the liability of the beneficiary according to the Grant Agreement nor the rights of the Commission arising from article II.20 of the Grant Agreement.

¹¹ In EURO.

¹² In EURO.

Addressed to

MAG - Hungarian Economic Development Centre

1139 Budapest, Váci út 81-83., CenterPoint 2 Irodaház, Hungary

We, Ing. Vít Dobiáš, CSc. established in Holandská 52, 100 00 Praha 10, Czech Republic, hereby certify that:

- we have conducted an audit relating to the cost declared in the Financial Statements per Activity of Investment and Business Development Agency CzechInvest hereinafter referred to as grant agreementor, to which this audit certificate is attached, and which is to be presented to the Commission of the European Union under grant agreement **SI2.607231-/G/ENT/CIP/11/C/N04C021** for the following period covered by the EC grant agreement 01/12/2012 – 30/11/2013
- We confirm that our audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above-referenced grant agreement and its annexes.

The above mentioned Financial Statements per Activity were examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance that, in our opinion, based on our audit:

- the amount of the total eligible costs 22786,50 EUR (twentytwothousandsevenhunderedeightsix euros 0/50) declared in the attached Financial Statements is complying with the following cumulative conditions:

- ^ they are actual and reflect the grant agreementor's economic environment;
- ^ they are determined in accordance with the grant agreementor's accounting principles;
- ^ they have been incurred during the periods covered by the Financial Statements per Activity concerned by this audit certificate;
- ^ they are recorded in the accounts of the grant agreementor at the date of the establishment of this audit certificate;
- ^ they are exclusive of any non-eligible costs identified below which are established in article II.14.4 of the above mentioned grant agreement with the Commission of the European Union:
 - ◆ return on capital;
 - ◆ debt and debt service charges;
 - ◆ provisions for losses or potential future liabilities;
 - ◆ interest owed;
 - ◆ doubtful debts;
 - ◆ exchange losses;
 - ◆ VAT, unless the beneficiary can show that he is unable to recover it according to the applicable national legislation;
 - ◆ costs declared by a beneficiary and covered by another action or work programme receiving a Community grant;
 - ◆ excessive or reckless expenditure.

^ they are claimed according to the following conversion rate into EURO as specified in article I.12.1 of the Grant Agreement:

- ♦ monthly accounting rate established by the Commission and published on its website and in force on the first working day of the month following the period covered by the cost statement concerned.
- ♦ as declared in the attached Financial Statements, the total amount of receipts for the periods covered by those Financial Statements is equal to 0,- EUR;
- as declared in the attached Financial Statement, the total amount of interest yielded by the pre-financing received from the Commission of the European Union for the periods covered by this(those) Financial Statement is equal to 0,- CZK.;

Accounting procedures used in the recording of eligible costs and receipts respect the accounting rules of the State in which the beneficiary is established and permit the direct reconciliation between the costs and receipts incurred for the implementation of the project covered by the EC grant agreement and the overall statement of accounts relating to the grant agreementor's overall business activity;

We are qualified to deliver this audit and meet the following cumulative professional requirements:

- the external auditor is independent of the beneficiary;
- the external auditor is qualified to carry out statutory audits of accounting documents

Relevant information establishing this qualification is included with this audit certificate.

As declared in the attached Financial Statement, the grant agreementor paid for this audit certificate a price equal to 3000,- CZK (threethousand Czech crowns) in which VAT is equal to 0,- CZK (zero).

Praha 7.1.2014



Ing. Vít_Dobiáš, CSc

EUROPEAN COMMISSION

DG Enterprise and Industry

**AUDIT CERTIFICATE FOR CIP-EIP-TN-EI AND CIP-EIP-TN-PIE FUNDING
SUB-SCHEMES GRANT AGREEMENTS**

We, Ministry of Entrepreneurship and Crafts, established in Vukovarska 78, Zagreb, Croatia, represented for signature of this audit certificate by Ana Štrbac, Head of Independent Internal audit unit hereby certify that:

- we have conducted an audit relating to the cost declared in the Financial Statement(s) per Activity of Ministry of Entrepreneurship and Crafts hereinafter referred to as grant agreementor, to which this audit certificate is attached, and which is to be presented to the Commission of the European Union under grant agreement Cluster Excellence Network for Training and Mobility, CENTRAMO, Agreement Number – SI2.607231-4/G/ENT/CIP/11/C/N04C021, for the following period(s) covered by the EC grant agreement 1st December 2012 – 30th November 2013.
- We confirm that our audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above-referenced grant agreement and its annexes.

The above mentioned Financial Statement(s) per Activity were examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance² that, in our opinion, based on our audit:

- The amount of the total eligible costs EUR 32.242,59 (thirty two thousand two hundred and forty-two euro and fifty-nine cents) declared in the attached Financial Statement(s) is complying with the following cumulative conditions:
 - they are actual and reflect the grant agreementor's economic environment;
 - they are determined in accordance with the grant agreementor's accounting principles;
 - they have been incurred during the periods covered by the Financial Statement(s) per Activity concerned by this audit certificate;
 - they are recorded in the accounts of the grant agreementor at the date of the establishment of this audit certificate;
 - they are exclusive of any non-eligible costs identified below which are established in article II.14.4 of the above mentioned grant agreement:
 - return on capital;
 - debt and debt service charges;
 - provisions for losses or potential future liabilities;
 - interest owed;
 - doubtful debts;
 - exchange losses;
 - VAT
 - costs declared by a beneficiary and covered by another action or work programme receiving a Union grant;

- excessive or reckless expenditure.
- they are claimed according to the following conversion rate into EURO as specified in article I.12.1 of the Grant Agreement:
 - as declared in the attached Financial Statement, the total amount of receipts for the periods covered by this(those) Financial Statement is equal to EUR = (zero).

Accounting procedures used in the recording of eligible costs and receipts respect the accounting rules of the State in which the beneficiary is established and permit the direct reconciliation between the costs and receipts incurred for the implementation of the project covered by the EC grant agreement and the overall statement of accounts relating to the grant agreementor's overall business activity.

Our organisation is qualified to deliver this audit and meets the following cumulative professional requirements:

- the internal auditor is independent of the beneficiary;
- the internal auditor is qualified to carry out statutory audits of accounting documents.

This audit certificate has been issued by the internal audit service of the grant agreementor therefore no costs have been incurred for this audit certificate on behalf of the grant agreementor.

CLASS: 400-01/14-01/02

REF.NO: 516-06/1-14-1

Zagreb, 15 January 2014.



Ana Štrbac, Head of Independent Internal audit unit

**MODEL FOR AN AUDIT CERTIFICATE FOR CIP PROJECTS
(ARTICLE 1.4 OF THE GRANT AGREEMENT)**

Addressed to

İzmir Development Agency

Şehit Fethi Bey Caddesi No:49/1 Birlik Plaza Kat:3 35210 Gümrük, İZMİR, TURKEY

We Kemal AKMAZ Yeminli Mali Müşavirlik ve Denetim Ofisi established in 1385 Sok. No: 3 Yeni Asır İş Merkezi represented for signature of this audit certificate by Kemal AKMAZ, hereby certify that:

- we have conducted an audit relating to the cost declared in the Cost Claim of **İzmir Development Agency** hereinafter referred to as beneficiary, to which this audit certificate is addressed, and which is to be presented to the Commission of the European Union under grant agreement **Cluster Excellence for Training and Mobility (CENTRAMO), SI2.607231-4/G/ENT/CIP/11/C/N04C021** for the following period covered by the EC grant agreement: **2nd Period, December 2012 – November 2013**.
- our audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above-referenced grant agreement and its annexes.
- the above mentioned Cost Claim was examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance¹ that, in our opinion, based on our audit:
 - the amount of the total eligible costs **€43,816.63 (forty three thousand eight hundred and sixteen Euros and sixty three Cents)** declared in the attached Cost Claim is complying with the following cumulative conditions²:
 - they are incurred during the period covered by the Cost Claim concerned by this audit certificate, with the exception of costs relating to final reports and audit certificates;
 - they are indicated in the estimated overall budget of the action or work programme and are not exceeding the agreed beneficiary detailed budget;

¹ Reasonable assurance is an accounting expression meaning a high degree of confidence that information is valid and unaltered.

² In cases where a part of the total costs are "qualified" (meaning that they are proposed by the auditor as non-eligible), modify the sentence and mention only the amount of the total costs that are unqualified or eligible. The purpose of the audit certificate is to certify if costs are eligible and therefore do not qualify for rejection. The auditor should clearly identify any amounts for which he/she cannot give reasonable assurance that the cost meet the eligibility criteria.



- they are necessary for the implementation of the action which is the subject of the grant and were occurred specifically for the purpose of implementing this action;
 - they are identifiable and verifiable, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the usual cost accounting practices of the beneficiary;
 - they comply with the requirements of applicable tax and social legislation;
 - they are reasonable, justified, and comply with the requirements of sound financial management, in particular regarding economy and efficiency.
- they are exclusive of any non-eligible costs identified below which are established in article II.14.4 of the above mentioned grant agreement:
- return on capital;
 - debt and debt service charges;
 - provisions for losses or potential future liabilities;
 - interest owed;
 - doubtful debts;
 - exchange losses;
 - VAT³;
 - costs declared by a beneficiary and covered by another action or work programme receiving a Union grant;
 - excessive or reckless expenditure.
- they are claimed according to the following conversion rate into EURO as specified in article I.12.1 of the Grant Agreement: **2,7424 (December 2013 Infor Euro rate)**
- as declared in the Cost Claim, the total amount of receipts for the period covered by this Cost Claim is equal to **€0 (Zero Euros)**⁴;
 - the total amount of interest yielded by the pre-financing received from the Commission of the European Union for the period covered by this Cost Claim is equal to **€0 (Zero Euros)**⁵;



³ If VAT is an eligible cost, please delete. In this case, evidence of the fact that the beneficiary is unable to recover it according to the applicable national legislation shall be attached to the cost claim. VAT paid by public bodies is not an eligible cost.

⁴ not to be confused with payments received from the coordinator

⁵ to be inserted only for the coordinator

Accounting procedures used in the recording of eligible costs and receipts respect the accounting rules of the State in which the beneficiary is established and permit the direct reconciliation between the costs and receipts incurred for the implementation of the project covered by the EC grant agreement and the overall statement of accounts relating to the beneficiary's overall business activity;

Our organisation is qualified to deliver this audit and meets the following cumulative professional requirements:

- the external auditor⁶ is independent of the beneficiary;
- the external auditor is qualified to carry out statutory audits of accounting documents.

Evidence establishing this qualification is included with this audit certificate.

The price of this audit certificate is € ([765,75] [sevenhundredsixtyfiveeuro,seventyfivecent]), in which VAT is equal to € [137,84] (onehundredthirtyseveneuro, eightyfourcent,/.17/01/2014.


Kemal AKMAZ
Yeminli Mali Müşavir


Enc: Evidence establishing the qualification of the auditor

- 1- Sworn-In Certified Public Accountancy Certificate
- 2- Sworn-In Certified Public certificate of operating status and chamber registry record

⁶ A beneficiary that is a public body may opt for a competent public officer to provide an audit certificate, provided that the relevant national authorities have established the legal capacity of that competent public officer to audit that public body. Certification by external auditors or competent public officers does not diminish the liability of the beneficiary according to the Grant Agreement nor the rights of the Commission arising from article II.20 of the Grant Agreement.

AUDIT CERTIFICATE

AUDITOR	Name& Family Name : Kemal AKMAZ Chartered Accountant Bound chamber : Izmir Chamber of Chartered Accountants Chamber Registration No : 543 Tax Office : Konak Tax number : 032 013 0716/18115399636 Address : 1385 Sok No : 3 Yeni Asır İş merkezi D: 803 Konak - İZMİR Phone Number : (232) 484 85 02 Fax Number : (232) 484 85 02
RELEVANT CONTRACT	Date : 16/01/2014 Number : 2014-8
BENEFICIARY	Name of the Beneficiary : Izmir Development Agency Tax Office : Konak Tax number : 484 069 0302 Address : Şehit Fethi Bey Cad. No: 49/1 Birlik Plaza Kat : 3 Gümrük, Konak-İZMİR Phone Number : 232 489 81 81 Fax Number : 232 489 85 05
SUBJECT OF THE AUDIT CERTIFICATE	The audit relating to the cost declared in the Cost Claim of Izmir Development Agency hereinafter referred to as beneficiary, to which this audit certificate is addressed, and which is to be presented to the Commission of the European Union under grant agreement Cluster Excellence for Training and Mobility (CENTRAMO), SI2.607231-4/G/ENT/CIP/11/C/N04C021 for the following period covered by the EC grant agreement: 2nd Period, December 2012 – November 2013
ABOUT THE AUDIT	Period : December/2012-November /2013
CERTIFICATE DATE AND NUMNBER	17/01/2014 2014-543-2014/7-RP/1



Audit certificate

Addressed to

MINISTERSTWO GOSPODARKI
Plac Trzech Krzyży 3/5
00-507 Warsaw
Poland

Internal Audit, Control and Evaluation Bureau in the Ministry of Economy, established in *Plac Trzech Krzyży 3/5, 00-507 Warsaw, Poland* represented for signature of this audit certificate by its director *Dariusz Ramocki*, hereby certify that:

- we have conducted an audit relating to the cost declared in the Financial Statement per Activity of *MINISTERSTWO GOSPODARKI* hereinafter referred to as grant agreementor, to which this audit certificate is attached, and which is to be presented to the Commission of the European Union under grant agreement *CENTRAMO SI2.607231 – 4/G/ENT/CIP/11/C/N04C021* for the following period(s) covered by the EC grant agreement 1/12/2012 – 30/11/2013.

- we confirm that our audit was carried out in accordance with generally accepted auditing standards respecting ethical rules and on the basis of the relevant provisions of the above-referenced grant agreement and its annexes.

The above mentioned Financial Statement per Activity was examined and all tests of the supporting documentation and accounting records deemed necessary were carried out in order to obtain reasonable assurance that, in our opinion, based on our audit:

■ the amount of the total eligible costs 46.080,42 *EUR (forty six thousand eighty euro and forty two cents)* declared in the attached Financial Statement is complying with the following cumulative conditions:

- ^ they are actual and reflect the grant agreementor's economic environment;
- ^ they are determined in accordance with the grant agreementor's accounting principles;
- ^ they have been incurred during the eligibility period;
- ^ they are recorded in the accounts of the grant agreementor at the date of the establishment of this audit certificate;
- ^ they are exclusive of any non-eligible costs identified below which are established in article II.14.4 of the above mentioned grant agreement with the Commission of the European Union:

- return on capital;
- debt and debt service charges;
- provisions for losses or potential future liabilities;
- interest owed;
- doubtful debts;
- exchange losses;
- costs declared by a beneficiary and covered by another action or work programme receiving a Community grant;
- excessive or reckless expenditure.

^ they are claimed according to the following conversion rate into EURO as specified in article I.12.1 of the Grant Agreement:

- monthly accounting rate established by the Commission and published on its website and in force on the first working day of the month following the period covered by the cost statement concerned.

■ as declared in the attached Financial Statement, the total amount of receipts for the periods covered by this Financial Statement is equal to 0 (zero) ;

Accounting procedures used in the recording of eligible costs and receipts respect the accounting rules of the State in which the beneficiary is established and permit the direct reconciliation between the costs and receipts incurred for the implementation of the project covered by the EC grant agreement and the overall statement of accounts relating to the grant agreementor's overall business activity;

Our organisation is qualified to deliver this audit and meets the following cumulative professional requirements:

- the competent public officer is independent of the beneficiary;
- the competent public officer is qualified to carry out statutory audits of accounting documents

This audit certificate has been issued by the internal audit service of the grant agreementor therefore no costs have been incurred for this audit certificate on behalf of the grant agreementor.

DYREKTOR

Dariusz Ramocki
14th Jan 2014

Date, Signature and Stamp of the audit

SECTION 5 – DISTRIBUTION REPORT

The section includes a report on the distribution of the EC grant. Please, sign, date and provide original.

Funds Received from the European Commission

Type of Funds: **pre-financing**

Date Received: **28/12/2011**

Amount (Euros): **EUR 80,000.00**

Funds Distributed to Beneficiaries

Beneficiary (acronym)	Amount	Date of Distribution
SIEA	EUR 12,363.94	26/01/2012
CZECHINVEST	EUR 12,328.30	26/01/2012
Ministry of Entrepreneurship and Crafts, Croatia	EUR 11,106.13	26/01/2012
IZKA	EUR 12,722.36	26/01/2012
MINISTERSTWO GOSPODARKI	EUR 12,363.94	26/01/2012

Amount kept by the Coordinator (MAG)

EUR 19,115.32


Signed on behalf of CENTRAMO Consortium by the Project Coordinator:

GYULA E. BARTA MAG Magyar Hungarian Economic Development Centre

Date: 15. January 2014, Budapest
105. Budapest, Váci út 83.

SECTION 6 – DELIVERABLES

Table 1: Deliverables List

List all deliverables, giving date of submission and any proposed revision to plans.

Del. no.	Deliverable name	Workpackage no.	Date due	Actual/Forecast delivery date	Estimated indicative person-months *)	Used indicative person-months *)	Lead Beneficiary
1	12 participants trained in the cluster benchmarking training	1	May 2012	May 2012			
2	6 participants trained in the cluster manager training	1	October 2013	July 2013			
3	Full set of ECE training materials translated into languages of the consortium partners.	1	July 2013	November 2013			
4	Promotion of 60 clusters to register profiles on the European Cluster Collaboration Platform	2	January 2013	November 2013			
5	60 completed questionnaires on cluster benchmarking sent to ECE for evaluation	2	January 2013	June 2013			
6	Improvement actions recommended to 60 clusters based on the benchmarking	2	January 2013	July 2013			

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7	Relevant information collected on cluster policy framework, regional assets, marketing materials for each participant member's country/region	2	July 2013	November 2013
8	Introduction of well performing clusters to the European Club of Cluster Managers	2	March 2013	November 2013
9	Definition and summary of 6 development areas relevant to benchmarked clusters	2	March 2013	August 2013
10	Organisation and implementation of 6 study visits	3	November 2013	November 2013
11	Summary of 6 peer reviews based on study visits	3	November 2013	November 2013
12	Joint report on public evaluation profiles of the 60 benchmarked clusters	2	September 2013	November 2013
13	Summary report on project: with presentation of main activities and results	2	November 2013	November 2013
14	Structured profile of the 60 participating clusters	2	November 2013	November 2013
15	Kick off meeting	4	December 2011	January 2012
16	Closing event	4	November 2013	November 2013

*) if available

Table 2: Milestones List

List all milestones, giving date of achievement and any proposed revision to plans.

Milestone no.	Milestone name	Workpackage no.	Date due	Actual/Forecast delivery date	Lead Beneficiary
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1	Kick-off meeting	4	December 2011	12.01.2012
2	Cluster benchmarking training	1	May 2012	9-11.05.2012
3	Cluster management training	1	July 2013	July 2013
4	Completion of cluster benchmarking	2	January 2013	June 2013
5	Study visits	3	November 2013	November 2013
6	Closing meeting	4	November 2013	November 2013