PAC Guidelines for Partner Report

Version 1.0

September 2017

A stream of cooperation

Content

List of abbreviations

AF	Application Form
BL	Budget Line
eMS	Electronic Monitoring System
ENI	European Neighbourhood Instrument
ERDF	European Regional Development Fund
FLC	First Level Control(ler)
IPA	Instrument for Pre-Accession Assistance
LoE	List of Expenditure
PP	Project Partner
PP1	Project Partner 1
PPR	Project Progress Report
PR	Partner Report
SC	Subsidy Contract
WP	Work Package

Introduction

This document provides an overview of the content of the Partner Report (PR) and the information to be provided in each section.

Reporting is one of the tools used by the Programme to regularly monitor the progress of the projects implementation from a financial (spending, budget reallocations), content-wise (progress of activities, delivery of outputs and deliverables, subsequent contribution to the achievement of Programme output indicators and objectives) and qualitative point of view (quality reports for each delivered output).

Reporting also represents the basis for the reimbursement of the EU contribution (ERDF and, if applicable, IPA/ ENI) associated with incurred project expenditures.

Financing project partners (ERDF, IPA, ENI PPs) have to submit the PR once a year. The reporting periods are regulated in the Subsidy Contract (SC).

Besides the annual Project Progress Report (PPR), in order to ensure the cashflow of the PACs, **up to 4 interim PPRs can be submitted per year**. Interim PPRs can be based on one or more PRs, i.e. they can be also used for reporting costs of a single PP. However, **the minimum amount to be requested in each Control Certificate is 2,000.00 EUR** (a lower amount can be accepted only in duly justified cases). Please note that different to the annual PPRs, which must contain a detailed description of the activities implemented and the financial report, interim PPRs consist only of a **summary of activities** and the financial report.

It is recommended that each project partner (PP) submits the PR to the First Level Control (FLC) within 15 days from the end date of each reporting period in order to have the reported expenditures timely validated.

The PR will serve as input for the development of the Project Progress Report (PPR) by the Project Partner 1 (PP1). The PR is divided into two parts: activity report and financial report.

In the activity part, the PPs have to provide a comprehensive account of the general progress of project activities and related status of deliverables and outputs. Implemented activities have to be in line with the ones described in the approved Application Form (AF) and have to provide proper justification for the reported expenditure.

In the financial part, the PPs will include all expenditure incurred and paid during the respective reporting period in relation to the reported activities of the project to be validated by the FLC.

1. General information

Once a project is set to the status "contracted" in eMS, the reporting section becomes available to all PPs. When accessing the project, the PP is automatically directed to the reporting overview section.

PRs cover activities and expenditure on PP level in the respective reporting period. All partner reports need to be created for reporting periods as defined in the application form.

It is not possible to have two PRs open at the same time. A new PR can only be created once the previous has been submitted to the FLC.

Always remember to press "SAVE REPORT" before leaving a section!
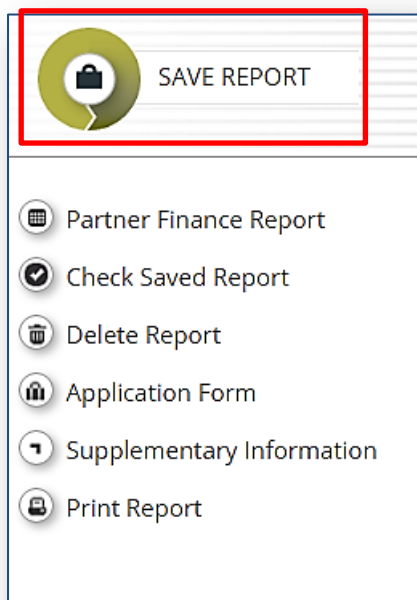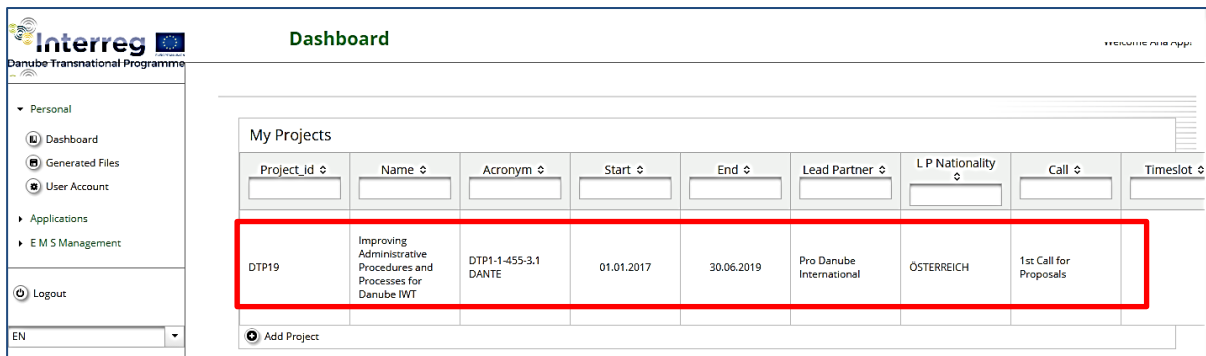
2. Assigning users to a Partner Report

It is the task of PP1 to assign one (or more) users to each project partner (PP) institution. This user(s) will then have access rights to the Partner Report of the PP they are assigned for. How to assign users by PP1 to the PP institutions is explained in the "Access and first Steps in eMS" DTP Factsheet.

3. Accessing the Partner Report

To access the PR, the partner has to log in with his/her username and password and then select the project from the overview table in the Dashboard by clicking on it.
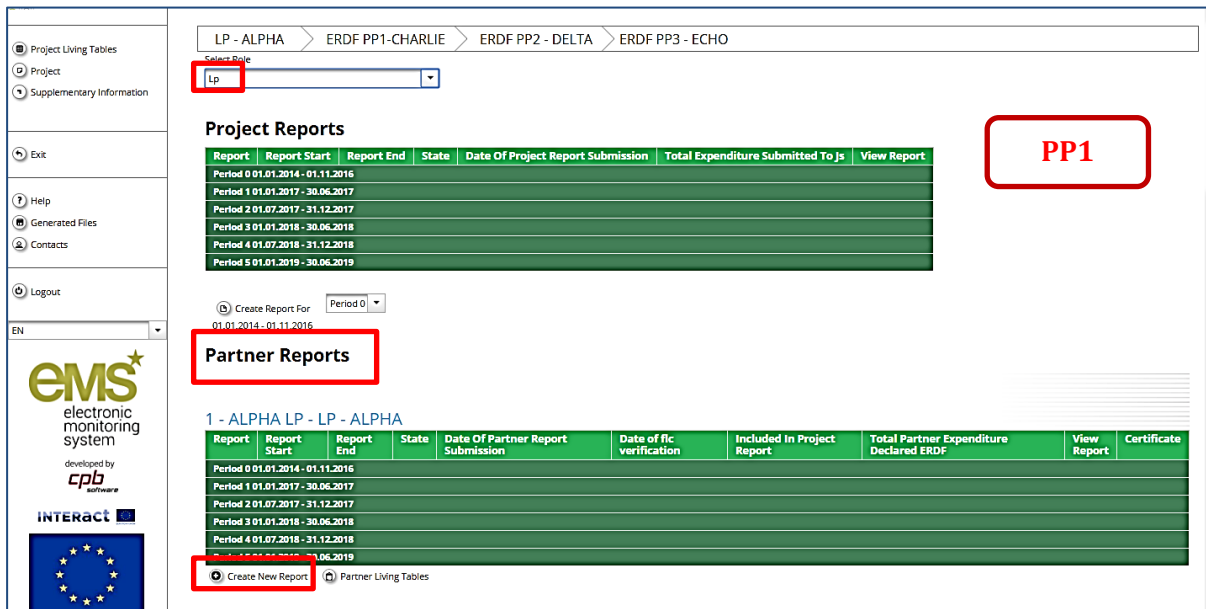
If a user has multiple roles in the project (e.g. PP1 and PP), it is necessary to select the role from the dropdown list. Project partners will select PP, while PP1 can select LP. The PP1 will see both Partner Report and the Project Progress Report.

All PPs will prepare PRs starting with period 1 by clicking on "create new report" and continue working on a report "in progress" by clicking on the magnifying glass on the right side.

PP1 can view the PRs of all PPs, once they have been created by the partner. PP1 can also view the PRs not yet submitted to the FLC.
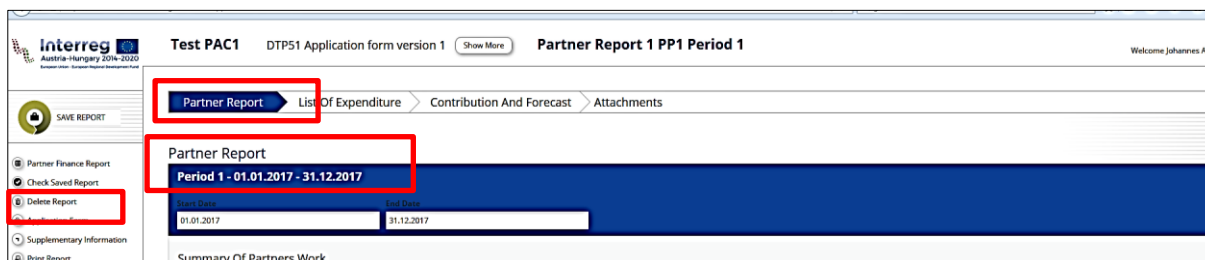
4. Filling in a Partner Report

In the PR, there are four main sections as displayed in the upper part tabs: *Partner Report, List of Expenditure, Contribution and Forecast* and *Attachments.*

4.1 Partner Report

Apart form "Summary of Partners Work" this section has to be elaborated only for regular annual partner reports, but not for interim reports!

It contains information about the Reporting Period (automatically filled in), summary of work, delivered outputs, reached target groups and reporting per WP.

A PR can be deleted at any time <u>before its submission to the FLC</u> by clicking on the "Delete Report" button in the left-side menu.
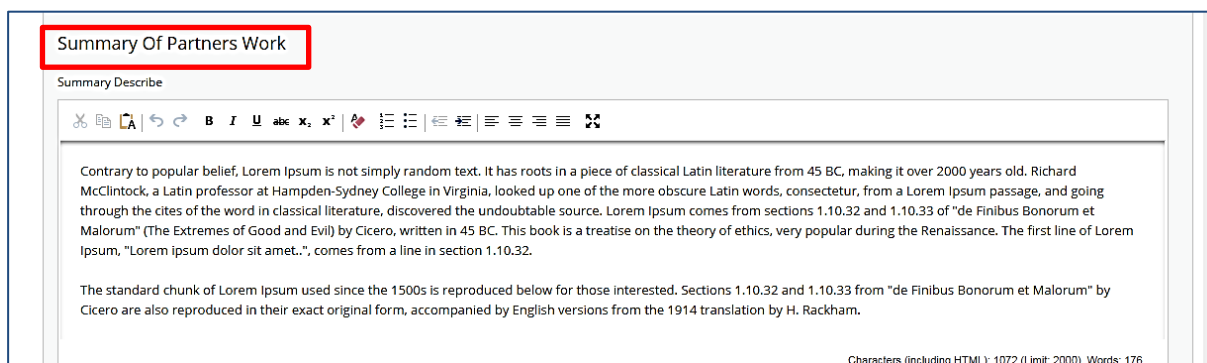
Summary Of Partners Work

This section has to be elaborated **also for interim reports**!

In the "Summary of partner's work" allowing 2,000 characters, the PP shall provide a focused description of the project implementation on PP level and the progress achieved during the respective Reporting Period, or, **in the case of interim project partner reports, during the period covered by the interim report**. The description should be an overview of the main implemented activities.

The description should focus on the content related achievements and should not tackle project management and administration issues. The qualitative aspect of the deliverables and outputs should be highlighted, rather than the quantitative one.

The summary should be coherent, easy-to-read, self-explanatory, and it should not refer to other parts of the report. The PP shall pay attention to the quality of the text (which should be neither too technical/ scientific, nor too specialised so that it is easily understood by any non-expert).
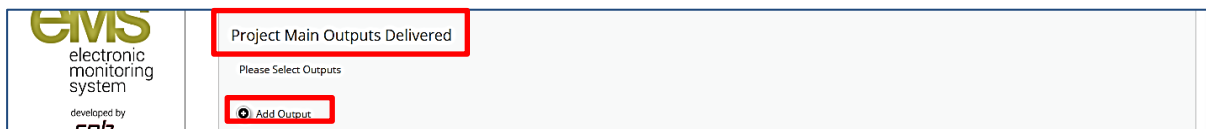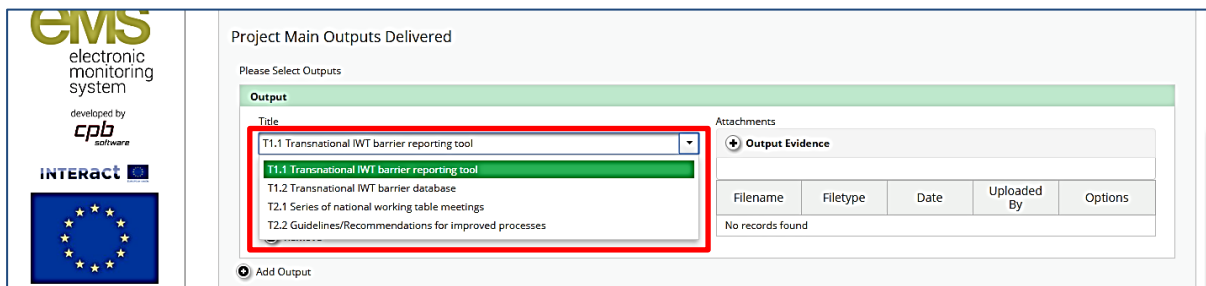
Project Main Outputs Delivered

Not applicable for interim reports!

The PP shall provide information on the development of project outputs by clicking on "Add output" and then selecting the relevant output(s) from the drop down menu (outputs as defined in the AF).
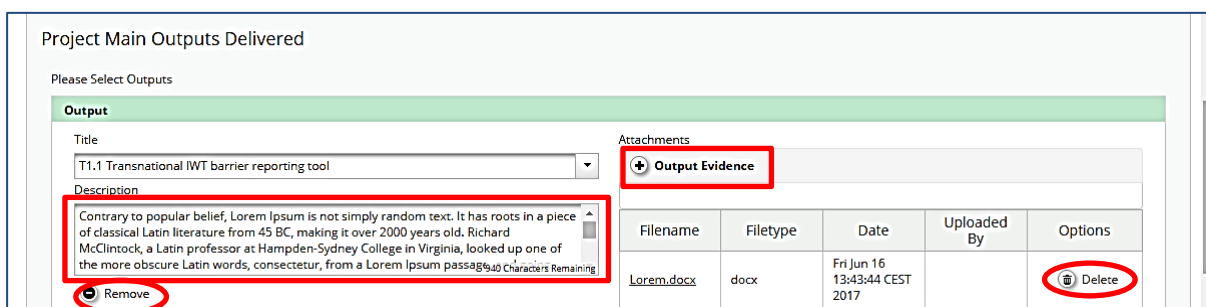
PPs shall select **only the outputs which have been finalised during the Reporting Period for which the PR is prepared** (draft versions can also be uploaded for FLC purposes) and only those **they have worked on** explaining also the level of involvement (e.g. responsible PP, contributing PP).

In case of delayed outputs, as compared to the AF, explanations shall be provided in the "Problems description justification" box under the applicable WP.

The PP shall insert information about each delivered output in the description text box and evidence of the output(s) can be directly uploaded here by clicking on the "+" button in the "Output Evidence" section. As output P29 is mandatory for all projects and was by default fulfilled when the Subsidy Contract was signed, this output should be automatically reported in the first PPR but no explanation or output evidence has to be provided.

Outputs can also be deleted by clicking on the "Remove" button. Evidence can be deleted by clicking on the "Delete" button.
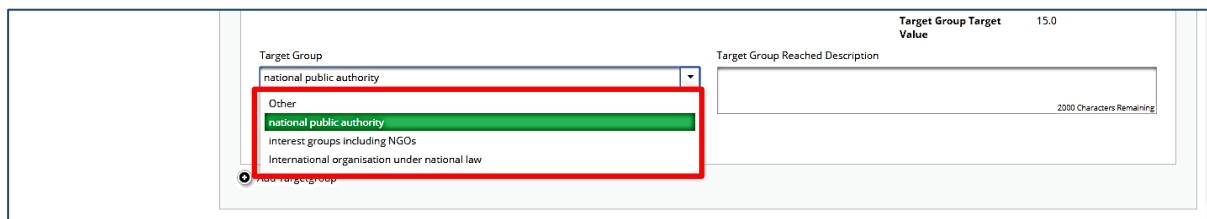
Target Groups Reached
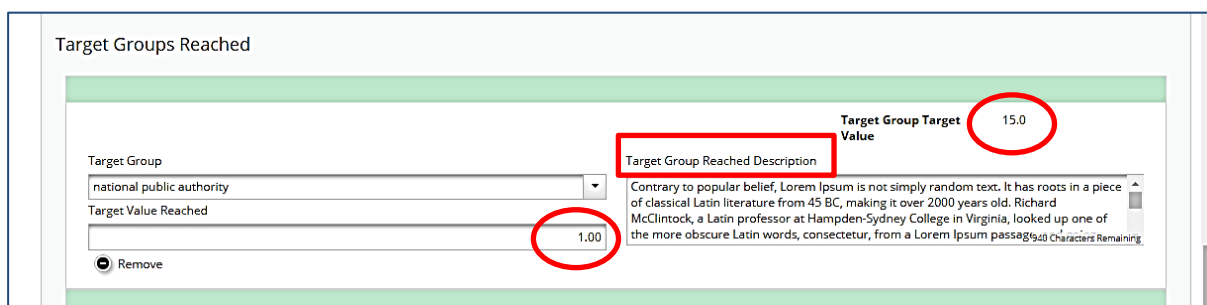
Not applicable for interim reports!

The PP shall provide information on the reached target groups by clicking on "Add target group" and then selecting the relevant target group from the drop down menu (target groups as defined in the AF).

The PP shall quantify the target groups reached during the Reporting Period for which the PR is prepared (the target value as defined in the AF is also displayed) and insert explanations in the description text box allowing 2,000 characters. The PP shall provide information on how the target groups and other relevant stakeholders were involved in the development of the project outputs and how they are using the already developed ones.
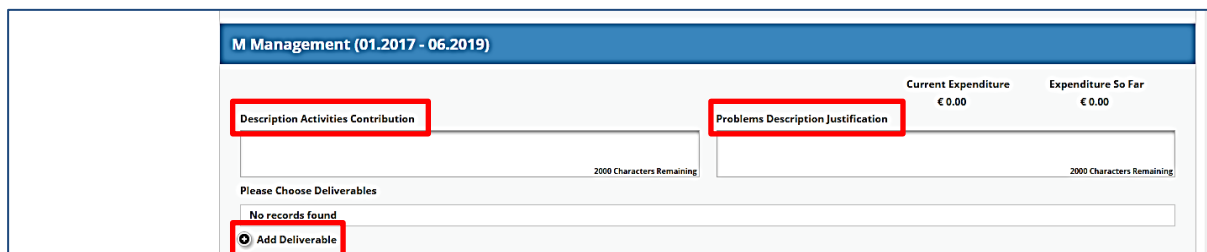

Reporting per WP

Not applicable for interim reports!

All work packages as defined in the AF are listed. An overview on the achieved progress and problems /deviations, if applicable, has to be provided per work package.

The "Current Expenditure" shall appear automatically after filling in the financial part of the PR. Starting with the second PR, the "Expenditure so Far" will also be displayed cumulating the previously validated expenditure.

WP1 – WP4

Information about the activities carried out within Work Packages shall be reported following the same structure: description of activities/ WP, problems and justification, deliverables/WP + evidence.

In the description box, allowing 2,000 characters, the PPs shall insert information about the activities they performed within the respective WP during the applicable Reporting Period, the

status of the deliverables including the progress made in the implementation of different Activities.
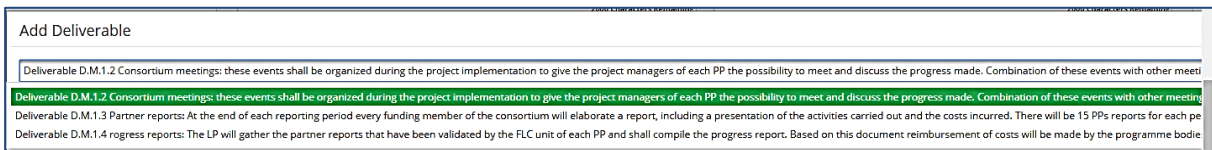
Provided descriptions should offer clear evidence that the implemented activities and reported costs are in line with the planned ones, as defined in the approved AF.

If a partner, under this WP, claims expenditure that is connected to activities carried out in a previous reporting period, a clear reference to those actions shall be made.

In the "Problems description justification" box, allowing 2,000 characters, the PP shall indicate the deviations from the AF, if any (e.g encountered problems, justifications, proposed solutions or measures to restore the project implementation to the right track).

The PP shall provide information on the deliverables by clicking on "Add deliverable" and then selecting the relevant deliverable(s) from the drop down menu (deliverable as defined in the AF).

PPs shall select **only the deliverables which have been finalised during the Reporting Period for which the PR is prepared** (draft versions can also be uploaded for FLC purposes) and only those **they have worked on** explaining also the level of involvement (e.g. responsible PP, contributing PP).

In case of delayed deliverables, as compared to the AF, explanations shall be provided in the "Problems description justification" box under the applicable WP.

In the "Deliverable Description" box allowing 2,000 characters, the PPs shall describe the **activities that were implemented for the development and finalisation of the deliverable as well as the deliverable itself**.

Evidence of the deliverable(s) shall be uploaded by clicking on the "+" button in the "Deliverable Evidence" section.

Deliverables can also be deleted by clicking on the "Remove" button. Evidence can be deleted by clicking on the "Delete" button.
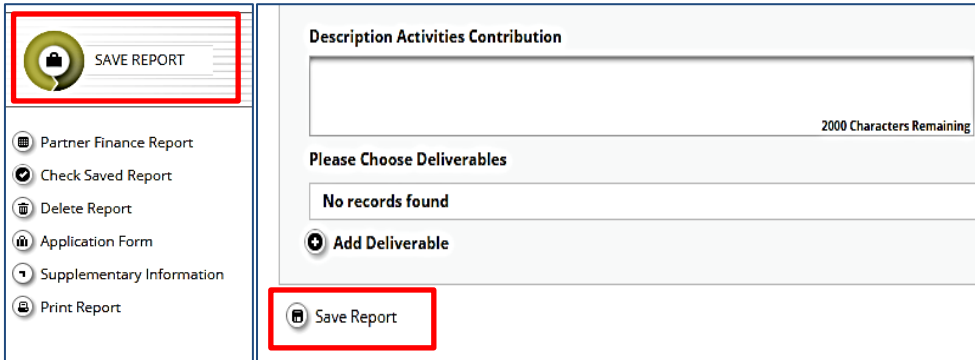
Do not forget to save the PR by clicking on any of the "Save" buttons!
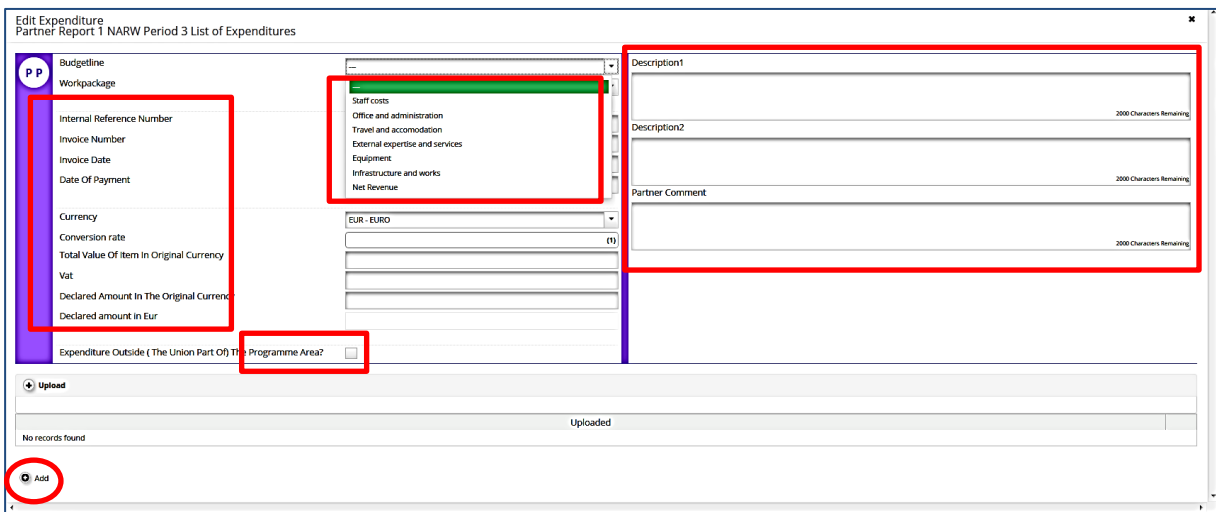

4.2 List of Expenditure

> **This section has to be elaborated <u>both for regular annual as well as interim project partner reports!</u>**

Financial reporting is done through the List of Expenditures (LoE) section. Select "Add real cost" to add a new expenditure.

Reporting real costs

Each expenditure has to be allocated to one budget line and one work package. Therefore first from the drop-down menu the relevant WP and BL (to which the expenditure belongs) shall be selected.

The following information shall be provided in case of each expenditure reported as real cost:

Internal reference number can be indicated if the Project Partner has its own reference number.

The **invoice**/ (accounting documents of probative value) **number** and the invoice date cannot remain empty any time.

The **invoice date** shall be the issue date of the invoice.

The project partner has to enter the amount in original currency, if it is different than euro, the system will calculate automatically into EUR using the currency conversion rate applicable at the moment of entering the information into the pop-up window.

Please, note that the system recalculates the amounts several times – first time when the expenditure item is created and each time it is modified before submission. The value is updated when clicking on 'check saved report' and once more at the moment of submission of the report to the FLC.

The "**Total value of item in original currency**" shall contain the total value of the invoice including VAT as well.

The **VAT** shall contain the VAT amount of the invoice, if any.

The "**Declared amount in original currency**" shall be equal with the eligible amount to be declared to the controller (reclaimed/refunded VAT shall be excluded).

The project partner shall mark each expenditure spent outside (the Union part of) the programme area.

In the "Partner comment" the project partner can add relevant information for the controller (if it is requested by the national controller).

"Add" or "Save" button has to be used following any insertion or modification of the section.

Please follow the instructions below on how to fill in the description fields by budget lines.

BL1 Staff costs (based on real costs)

Staff costs of all the employees financed from the project can be grouped together for the whole reporting period. Please, split the staff costs among work packages, as it was foreseen in the approved AF.

The field "invoice date" shall be the last day of the reporting period and the field "payment date" shall be the latest payment date related to the aggregated cost.

Under Description 1 the following information shall be included:

➢ Name(s) of the staff members and the relevant months (e.g. John Smith: January-December 2017)

Under Description 2 the following information shall be included:

➢ Type of the cost (e.g. salary, employment taxes, benefits, etc.)

BL3 Travel and accommodation costs

Please, split the travel and accommodation costs as it was foreseen in the approved AF among work packages.

Under Description 1 the following information shall be included:

➢ Type of the cost (e.g. flight ticket, accommodation cost, daily allowances, etc.)

➢ Name of the beneficiary staff/ ASP

Under Description 2 the following information shall be included:

➢ Event (e.g. Partners meeting)

➢ Destination (e.g. Budapest)

➢ Start/end date of mission(e.g. 13-14 January, 2017)

Small value items (taxi, metro tickets, parking fee, etc.) incurred in the same original currency can be inserted in one aggregated amount.

BL4 External expertise and service costs

Under Description 1 the following information shall be included:

➢ Type of the service/product (e.g. promotional materials, other services, etc.)

➢ Description of the service/product with quantity, if relevant (e.g. 100 brochures, etc.)

Under Description 2 the following information shall be included:
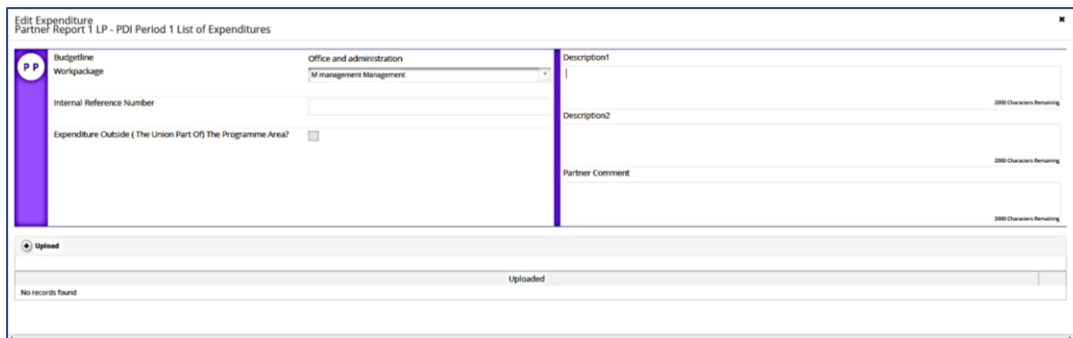
➢ Name of the expert/company providing the service/product

➢ Total amount contracted (both in euro and in national currency)

➢ Start/ end date of contract

➢ Status of the contract at the end of the reporting period concerned (e.g. on-going, completed, etc.)

BL Net revenue

Net revenue generated shall be reported by selecting "net revenue" from the drop-down menu of "budget lines".

Reporting flat rate expenditure:
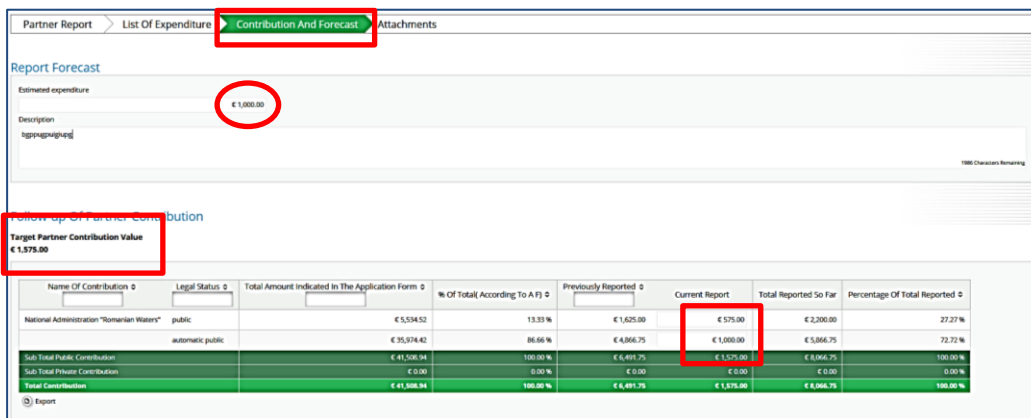
In case flat rate option was selected by the PP in the AF the eMS automatically calculating the defined flat rate for staff cost and/or office and administration cost under the relevant WPs. Due to the automatic calculation no insertion of data is requested.

> **Please note that supporting documents/ justifications related to the reported expenditures shall not be provided through eMS, but shall be sent by email or handed over to the controller on additional electronic storage devices or in original (as regulated on national level).**

4.3 Contribution and Forecast

> **This section has to be elaborated <u>both for regular annual as well as interim project partner reports!</u>**

Under this section the project partner foresees the spending in the next period. This is only for information purposes, for supporting the PP1 in the financial management of the project.

Specification of the different sources of the partner co-financing (one or more) shall be provided by the PP. The information is based on data indicated in the approved AF, however, additional co-financing sources can be added by pressing "Add Contribution" button, if necessary.

Please note that "automatic public contribution" means the State contribution as indicated in the approved AF.

4.4 Attachments

Here, the PPs shall upload, by clicking on the "+ Upload" button, the **Additional Reporting** file, dully filled in except for the "Operation of the partnership" and "Information on the previous Applications for Reimbursement" sections. For details on how to fill this form in, please refer to PART III of the *Guidelines for the Project Progress Report*.

In case of minor changes, the affected PPs will upload here the Reallocation/ Project Modification Tool and the appropriate Change Log File as provided by the PP1 at the end of each Reporting period.

5. Submitting the Partner Report

Before submitting the PR, PPs have to click on "Check saved report". In case the partner co-financing is not inserted or not properly filled-in a warning message appears. Please remember that the indicated partner contribution shall be equal with the target value calculated by the system automatically under "Contribution and Forecast".
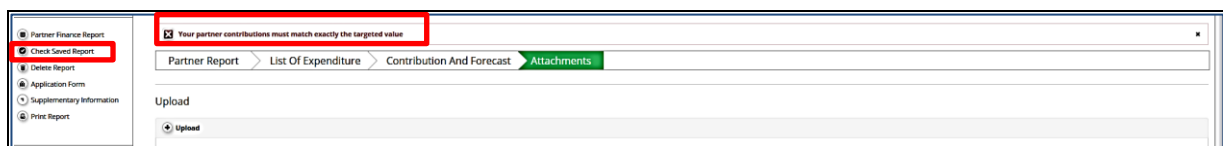
In case everything is correct, the message "Check sucessful" appears in the upper part of the screen.

A PR can be submitted only after its successful check. The "Submit Report" button appears in the left-side menu. By clicking on it, the PR is automatically submitted to the responsible national controller for verifying the expenditure and to the PP1 for including the information into the Progress Report. The message "Report Submitted" appears shortly in the upper part of the page.
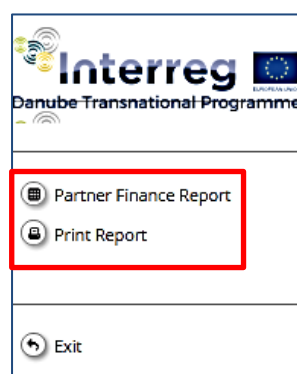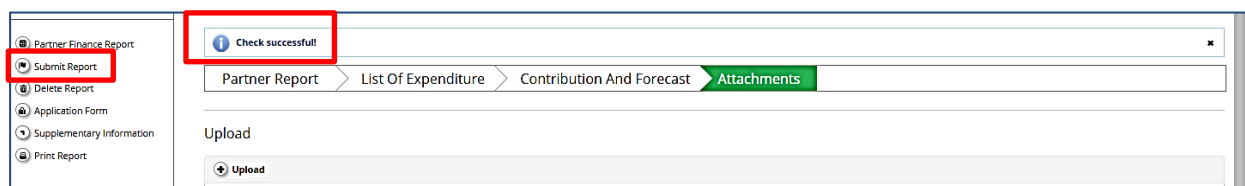
A submitted PR is locked and the PP cannot modify it anymore. For archiving purposes and further consultation if necessary, PPs are requested to **download and save the PR in the computer** and have it available in electronic format (other than eMS) for control and audit purposes (controllers and auditors may request the printed version as well). In this sense, PPs shall click the "Print Report" button in the left-side menu – pdf file will be displayed in the bottom part of the page available also for saving.

The financial overview tables of the report can be accessed by clicking on "Partner finance report". Financial tables can be exported to xls-files.

To leave the PR and go back to the partner report overview section click on "Exit".

The partner can see the current status of the report on the reporting overview Dashboard.

6. View the FLC Certificate

As soon as the FLC has issued the FLC Certificate, its electronic version is accessible from the reporting overview table. Click on the magnifying glass to view it.

7. Partner Living Tables

In the partner report overview section click on "Partner living tables" (screenshot above) to access the different financial overview tables.

Partner living tables are financial tables at the partner level that summarise partner expenditure processed through all PRs. Like other living tables (e.g. at project level), partner living tables grow over time as expenditure is declared by the PP and processed by the relevant authorities.

Living tables are used to keep an overview on expenditure declared in the PRs.

Partner Expenditure Summary

Programme Co-financing	Partner Total Budget	Previously Reported (Certified By CA)	Previously Reported (total amount declared by partners)	Total Reported	%of Total Budget	Remaining Budget	Total Amount Declared By Partner(s)	Total Amount Certified By Flc	Total Amount Included In Project Finance Report	Total Amount Approved By Js	Total Am Approv Ma
Total Co-financing	€ 139,737.87	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 139,737.87	€ 0.00	€ 0.00	€ 0.00	€ 0.00	
Of Which ERDF	€ 139,737.87	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 139,737.87	€ 0.00	€ 0.00	€ 0.00	€ 0.00	
Partner Contribution	€ 24,659.63	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 24,659.63	€ 0.00	€ 0.00	€ 0.00	€ 0.00	
Total Eligible Expenditure	€ 164,397.50	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 164,397.50	€ 0.00	€ 0.00	€ 0.00	€ 0.00	

Export

Partner Expenditure Per Budgetline

Budgetline	Partner Total Budget	Previously Reported (Certified By CA)	Previously Reported (total amount declared by partners)	Total Reported	%of Total Budget	Remaining Budget	Total Amount Declared By Partner(s)	Total Amount Certified By Flc	Total Amount Included In Project Finance Report	Total Amount Approved By Js	Total Ar Approv M.
Staff costs	€ 112,050.00	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 112,050.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	
Office and administration	€ 16,807.50	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 16,807.50	€ 0.00	€ 0.00	€ 0.00	€ 0.00	
Travel and accomodation	€ 24,050.00	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 24,050.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	
External expertise and services	€ 11,490.00	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 11,490.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	
Equipment	€ 0.00	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	
Infrastructure and works	€ 0.00	€ 0.00	€ 0.00	€ 0.00	0.00 %	€ 0.00	€ 0.00	€ 0.00	€ 0.00	€ 0.00	