Danube Transnational Programme

# Guidelines for SMF Partner Report

**Version 1.0**

**September 2018**

A stream of cooperation

Programme co-funded by the European Union

# Content

## List of abbreviations

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

## Introduction

This document provides an overview of the Partner Report (PR) contents and the information to be provided by the Project Partners (PPs) in each section.

Reporting is one of the tools used by the Programme to check the project implementation from a financial (spending, budget reallocations), content (implementation of planned activities and subsequent delivery of outputs) and qualitative point of view (quality of each delivered output).

Along with the verification of the quality of the SMF outputs, reporting represents the basis for the reimbursement of the EU contribution (ERDF, IPA as applicable) associated with incurred project expenditures.

Financing project partners (ERDF, IPA PPs) have to submit one single PR after the end of the one-year period of project implementation. PPs of projects completing the implementation of activities earlier than one year will submit the PR right after the finalisation of the project.

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

The PR covers activities and expenditure on PP level being divided into two parts: activity report and financial report. The PR serves as input for the development of the Project Progress Report (PPR) by the Lead Partner (LP).

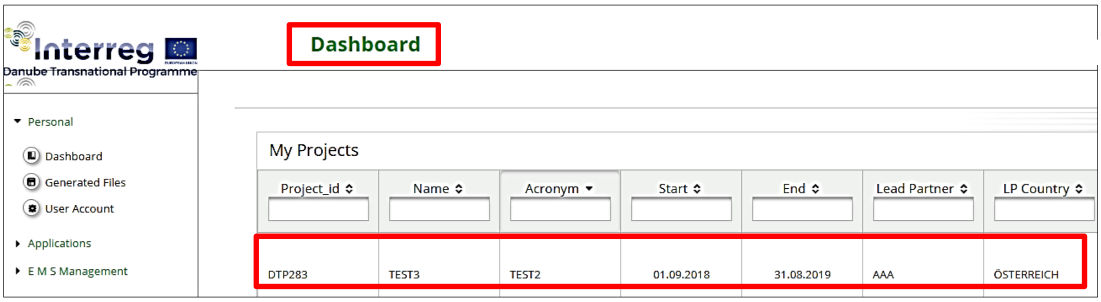
In the activity part, the PPs have to provide a comprehensive account of the project activities leading to the delivery of the outputs. Implemented activities have to be in line with the ones described in the approved Application Form (AF) and have to provide a proper justification for the reported expenditure.

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

# 1. Accessing the Partner Report

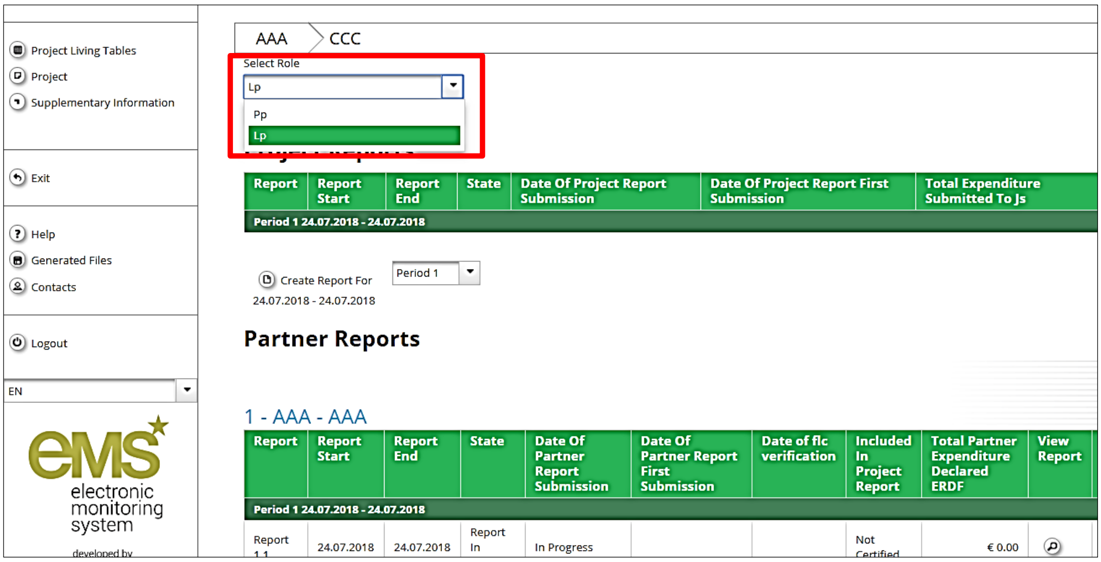
Once a project is set to the status "contracted" in the Electronic Monitoring System (eMS), the reporting section becomes available to all PPs.

To access the PR, each PP has to log in with his/ her username and password (please read the SMF Additional Information Factsheet – Supplementary information/ User Assignment) and then select the project from the overview table on the Dashboard.



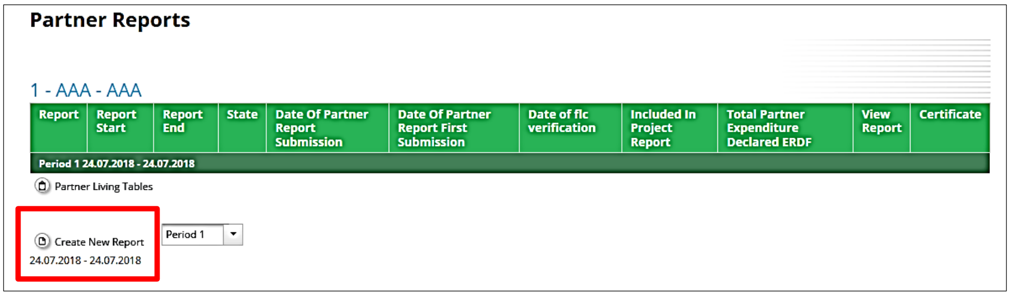

If a user has multiple roles in the project (e.g. LP and PP), it is necessary to select the role from the drop-down list. Project partners will select PP for preparing PR, while LP shall select LP for preparing PPR. The LP shall then have access to both the PR and the PPR.

***The LP can view the PRs of all PPs once they are created by the respective partners. The LP can view the PRs of the PPs both before and after their submission to the FLC.***

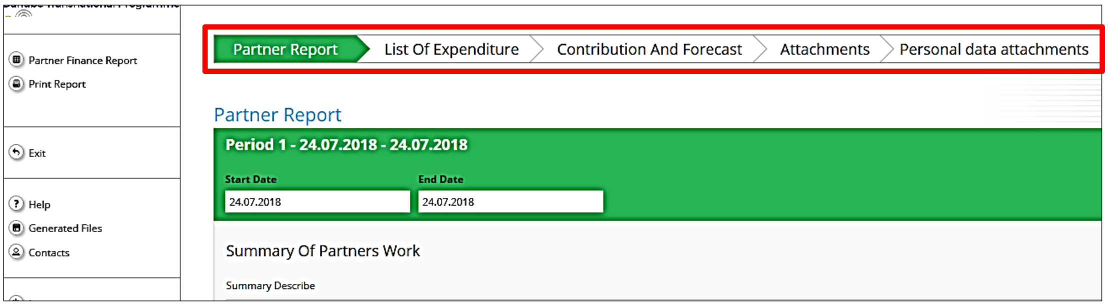


## 2. Creating and filling in the Partner Report

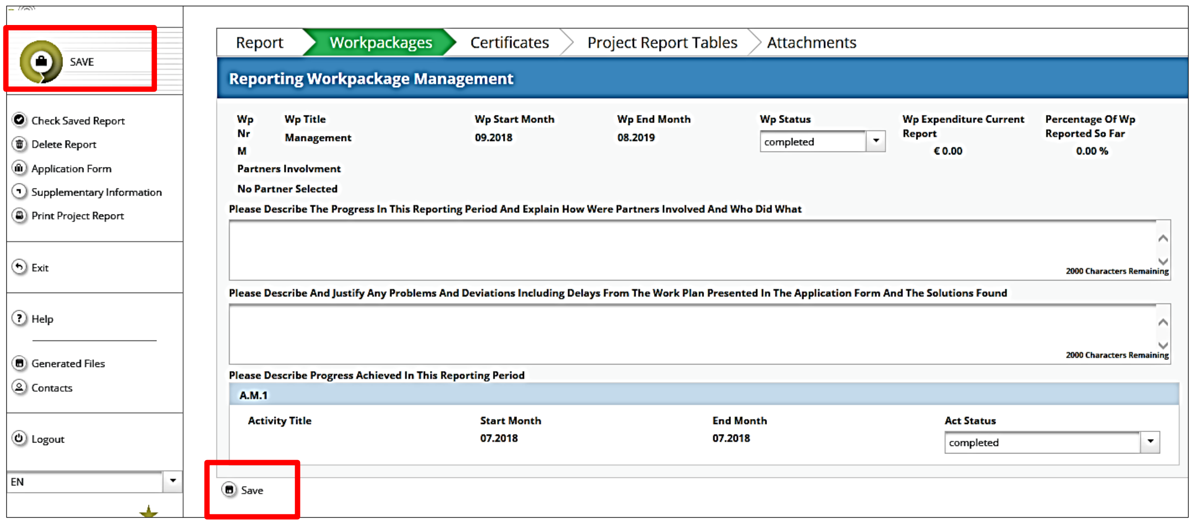
Each PP will create the PR for Period 1 by clicking on the “Create New Report” button and then press “Save Report” button.




The PR conistss of five main sections as displayed in the upper part: *Partner Report*, *List of Expenditure*, *Contribution and Forecast, Attachments* and *Personal data attachments*.




**Before leaving a section of the PR, always remember to <u>save inserted data</u> by clicking on one of the two “Save” buttons placed in the left-side menu and at the bottom of each section.**

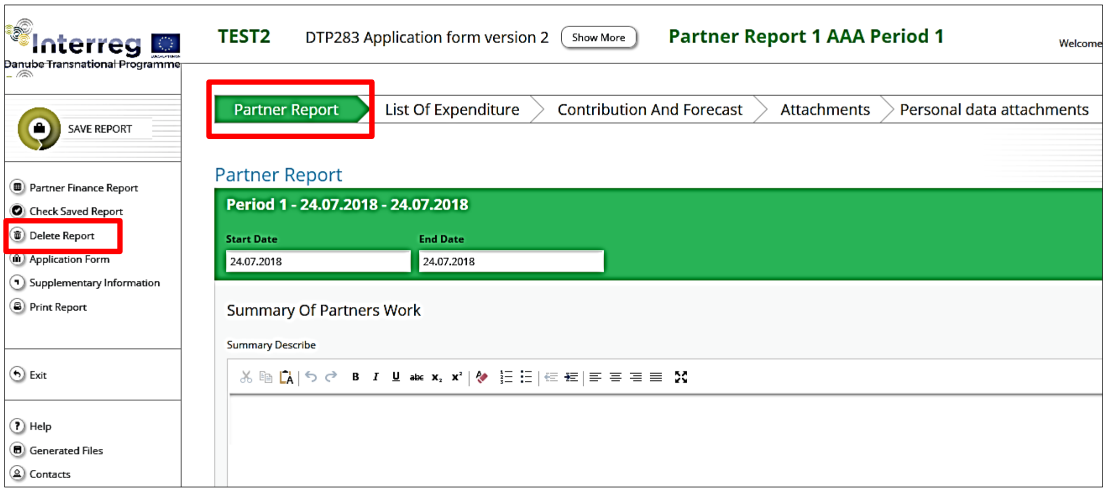



Maximum number of characters, i.e. 2000 is indicated in each description box.

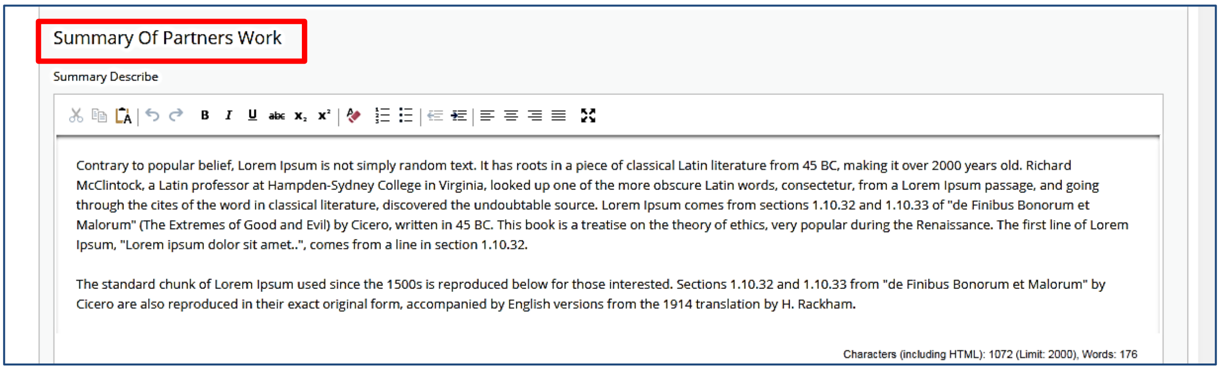
## 2.1 Partner Report

The Partner Report section contains the summary of work, delivered outputs and reporting per WP/ Output.

Please note that a PR can be deleted at any time before its submission to the FLC by clicking on the “Delete Report” button in the left-side menu.



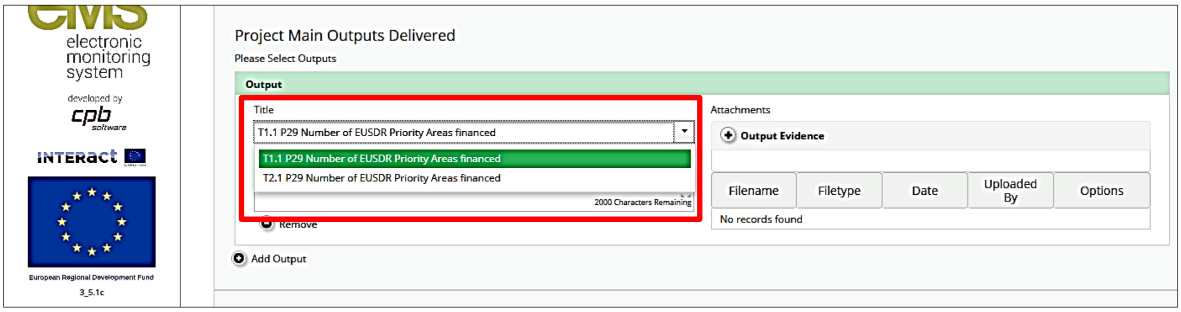

### Summary Of Partners Work



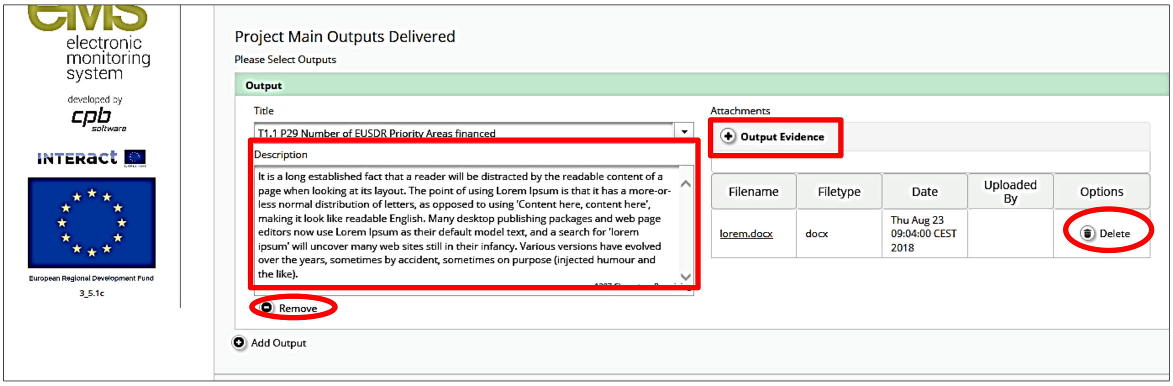

In the “Summary of partner’s work”, the PP shall provide a focused description of the project implementation on PP level. The description should be an overview of the main implemented activities and of the delivered outputs to which the respective PP has contributed. The description should focus on the achievements of the thematic WPs (T1 O1 – T3 O3) and should not tackle project management and administration issues. The summary should be coherent, easy-to-read and self-explanatory. 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

The PP shall first click the “Add output” button and then select, in turn, the applicable outputs on which they have worked on from the drop-down list.


The PP shall insert information about each delivered output in the description text box and evidence of the output(s) shall be directly uploaded here by clicking on the “+” button in the ”Output Evidence” section.




Outputs can also be deleted by clicking on the “Remove” button. Evidence can be deleted by clicking on the “Delete” button.

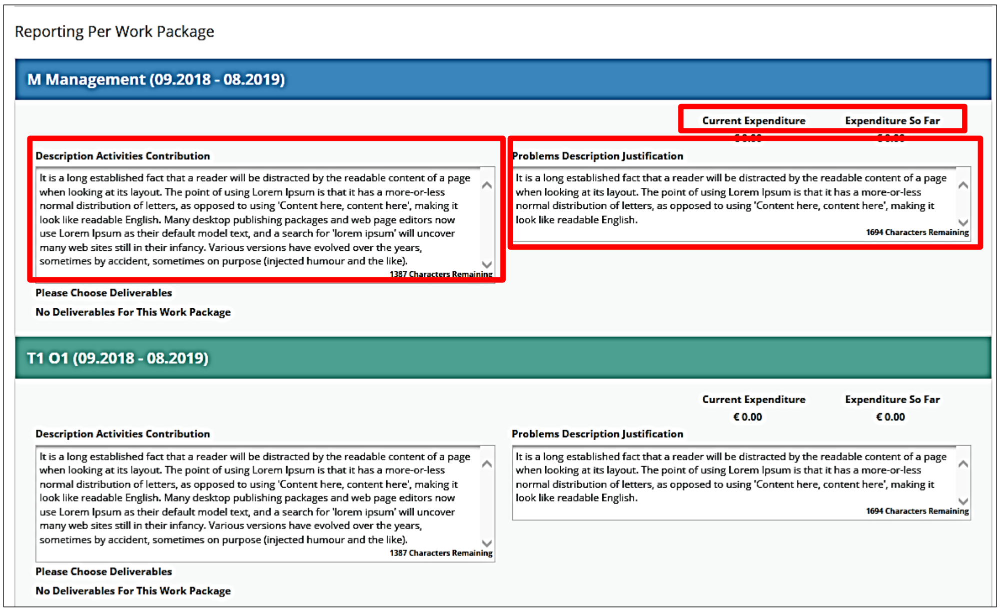
## Reporting per WP

All WPs/ Outputs as defined in the AF are automatically listed. For each WP/ Output, the PPs shall provide, in the description text box, an overview of the implemented activities that led to the development of the corresponding output. 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.

In the “Problems description justification” box, 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).

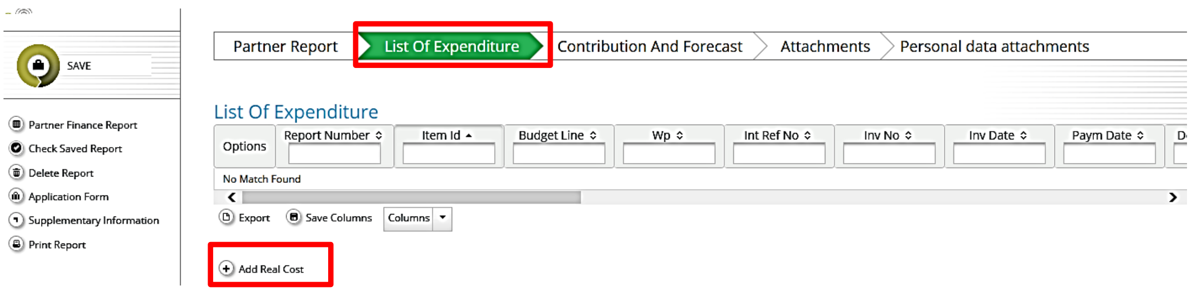
In case of WP Management, only activities and costs related to the printing of the posters will be described.

The "Current Expenditure/ Expenditure so far" shall appear automatically after filling in the financial part of the PR.

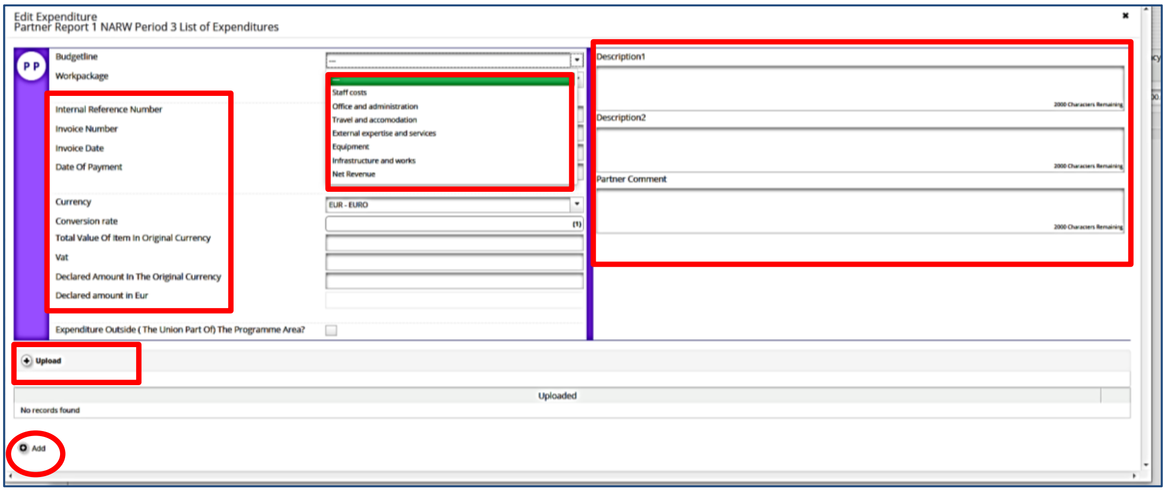


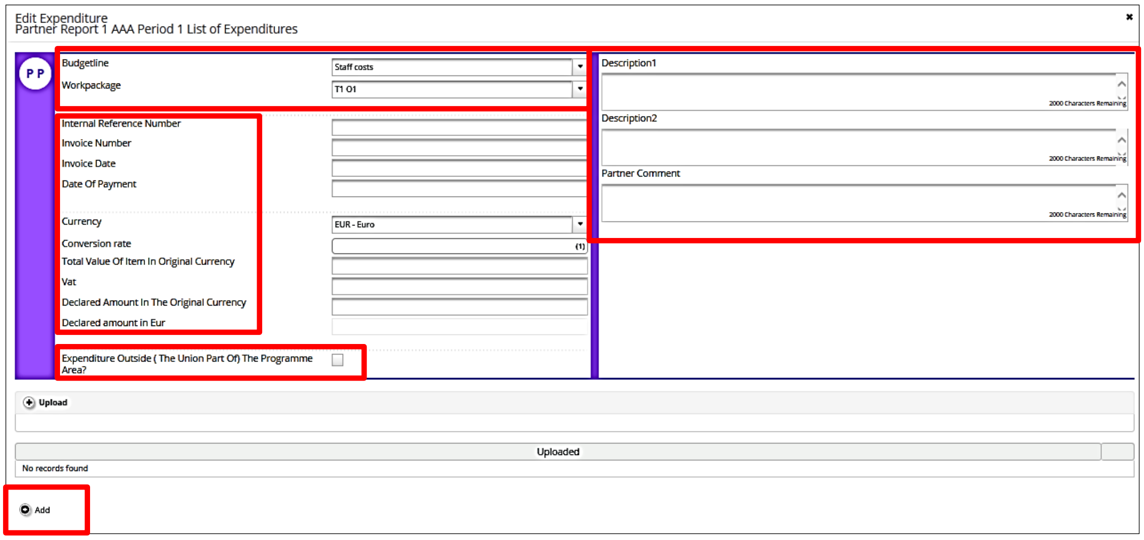

## 2.2 List of Expenditure

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 (BL) and one WP/ Output. The PP shall therefore select the corresponding BL and WP/ Output from the drop-down lists. Please remember that only staff, office and administration, travel and accommodation and external expertise costs are eligible for SMF projects.

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

**Internal reference number** can be indicated if the PP 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 PP 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 PP 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 of the partner financed from the project can be grouped together for the whole period of project implementation. Please, split the staff costs among WPs/ Outputs, as it was foreseen in the approved AF.

The field "invoice date" shall be the last day of the project implementation 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: September 2018 – August 2019)

Under Description 2 the following information shall be included:

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

Please, note that in order to comply the with the requirements of the EU General Data Protection Regulation (GDPR) came into force on 25 May, 2018 only privileged users shall have access to information inserted and documents uploaded under the BL1 Staff cost. The text in the fields 'Description1' and 'Description 2', comments made by project partner or FLC (Partner comments and FLC comments) and the uploaded documents related to items in budget line staff costs is replaced by "hidden due to GDPR" text for non-priviliged users.

**BL3 Travel and accommodation costs**

Please, split the travel and accommodation costs as it was foreseen in the approved AF among WPs/ Outputs.

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. Kick-off meeting)
- Destination (e.g. Budapest)
- Start/end date of mission(e.g. 13-14 January, 2019)

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:

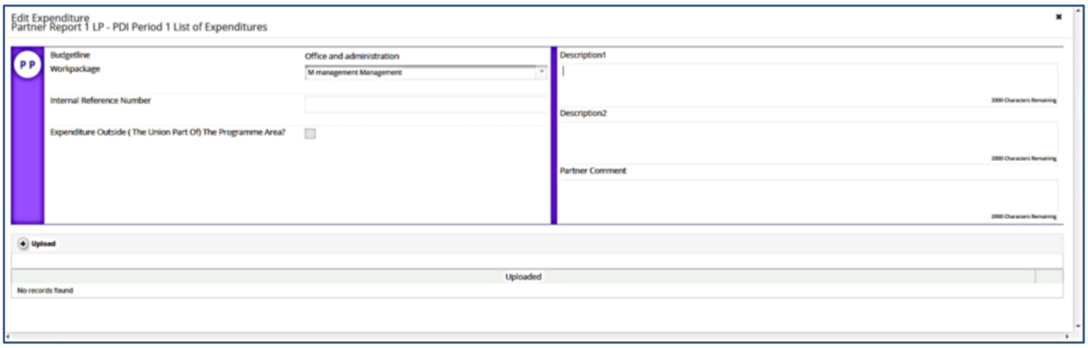
- Name of the expert/company providing the service/product
- Total amount contracted (both in euro and in national currency)
- Start/ end date of contract
- Status of the contract at the end of the reporting period concerned (e.g. on-going, completed, etc.)

**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 of office and administration flat rate, the eMS automatically calculates the amount under each relevant WP. Due to the automatic calculation no insertion of data is requested.

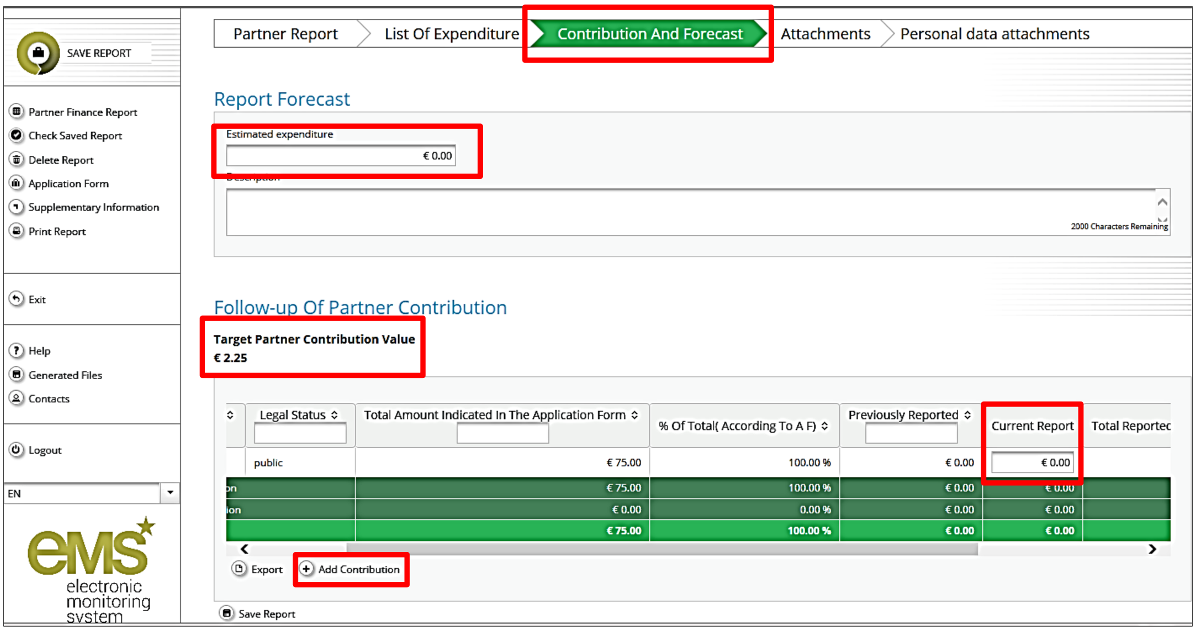



**Please note that supporting documents/ justifications related to the reported expenditures shall not be provided through eMS, but shall be sent by email or handed over to the controller on additional electronic storage devices or in original (as regulated on national level).**

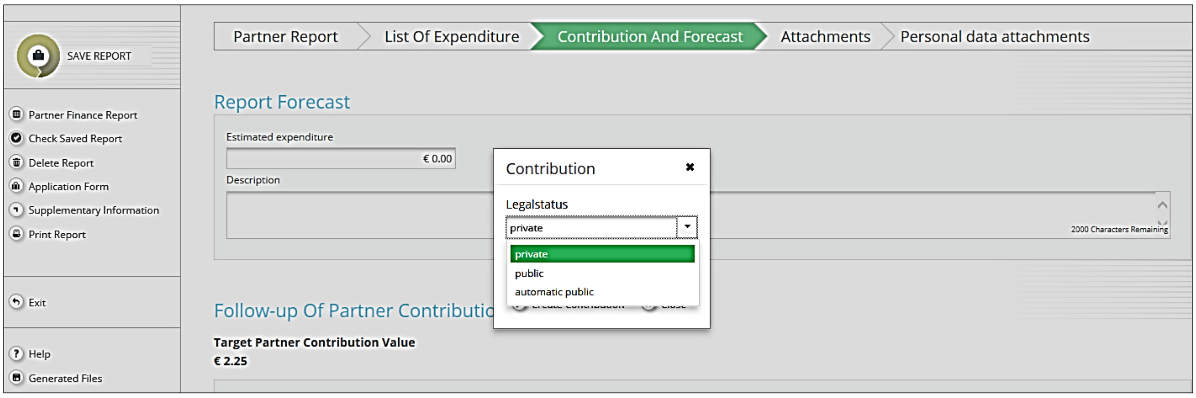
## 2.3 Contribution and Forecast

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.

***Please note that "automatic public contribution" stands for State contribution as indicated in the approved AF.***




Additional co-financing sources can be added by pressing "Add Contribution" button, if necessary, and selecting the appropriate one from the drop-down list.

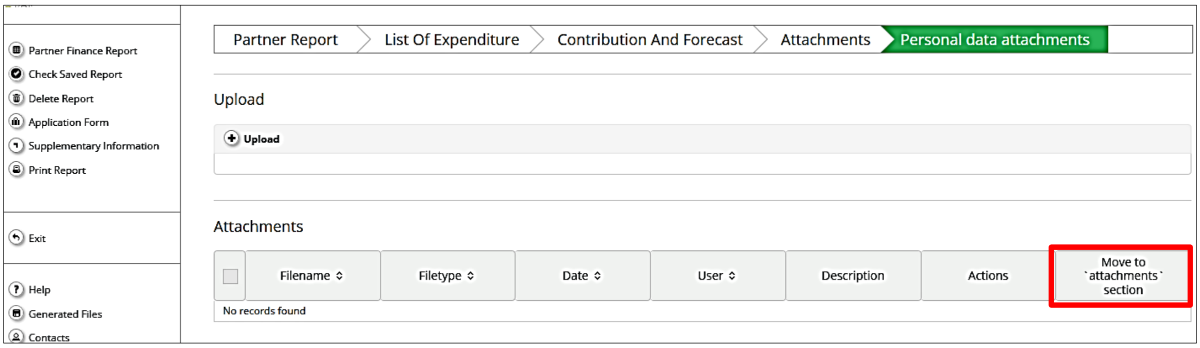



## 2.4 Attachments

In the Attachment section of the PR, no document is required to be uploaded by the PPs. Nevertheless, this section may be used for the upload of any documents considered necessary for reporting purposes.

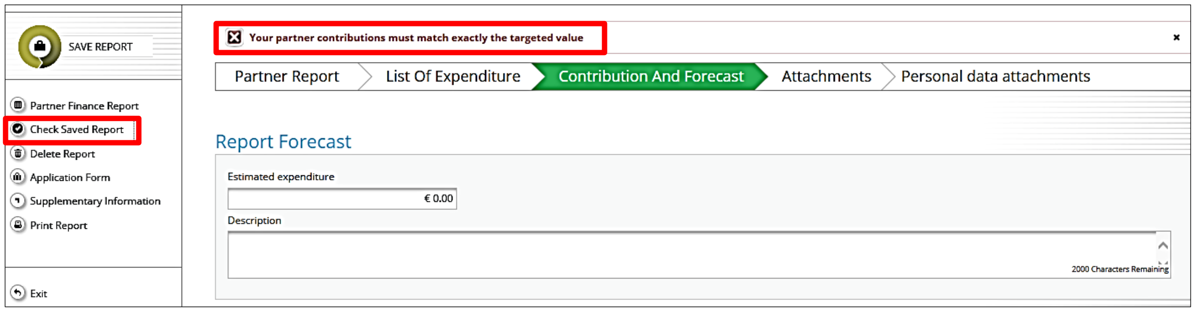
## 2.5 Personal data attachments

In order to comply with the requirements of the EU General Data Protection Regulation (GDPR) came into force on 25 May, 2018 only privileged users shall have access to documents containing personal data. All files uploaded in this tab are hidden by default and only visible to privileged users. The PP is able to move attachments from one section to the other for his/her own report. It is possible to move files from the "Attachments" section to "Personal data attachments" and the other way around. For the PP this functionality is always available, irrespective of the status of the report.



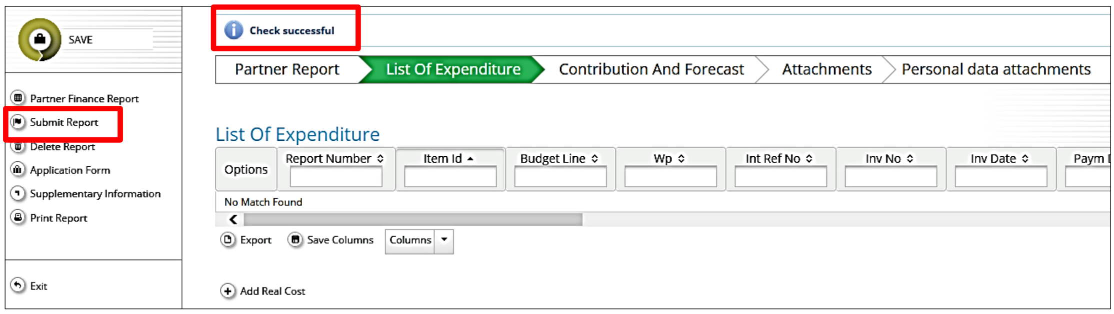

# 3. Submitting the Partner Report

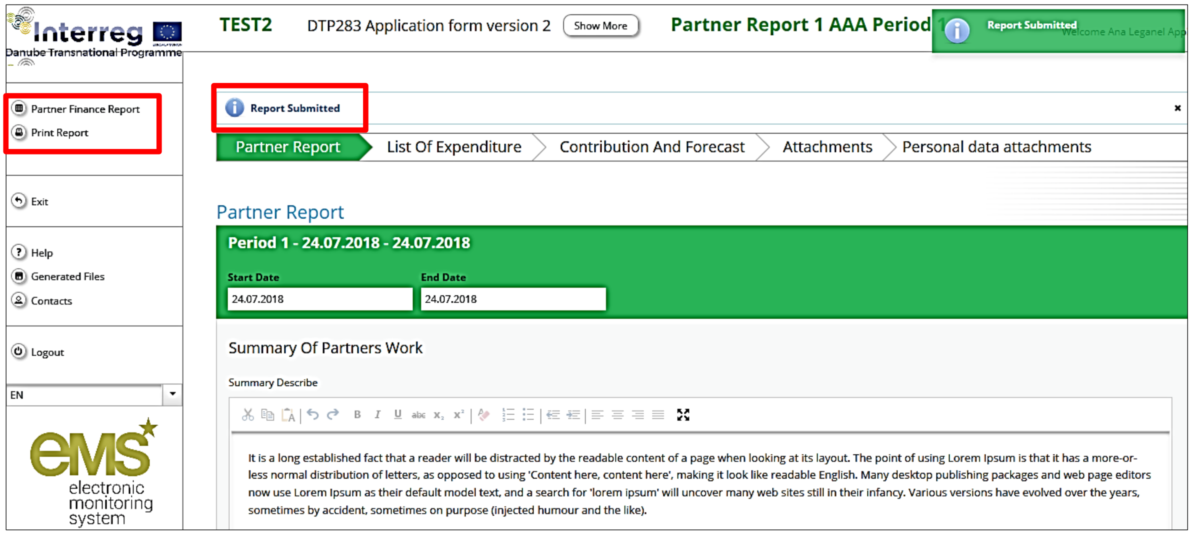
Before submitting the PR, PPs have to click on "Check saved report". In case the partner co-financing is not inserted or not properly filled in, a warning message appears. Please remember that the indicated partner contribution shall be equal with the target value calculated by the system automatically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



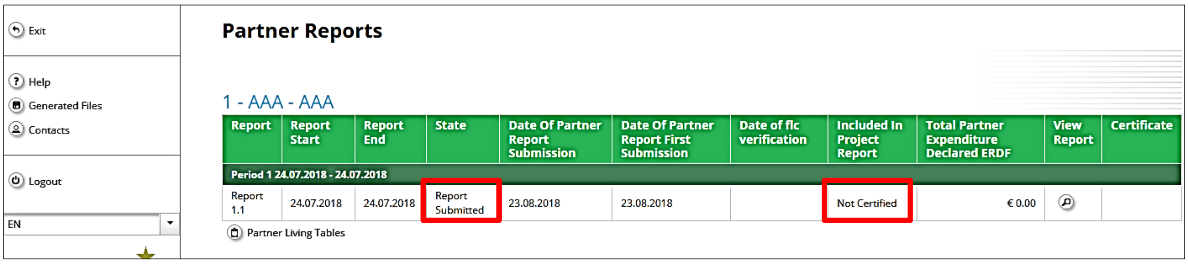




A submitted PR is locked and the PP cannot modify it anymore. For archiving purposes and further consultation if necessary, PPs are requested to **download and save the PR in the computer** and have it available in electronic format (other than eMS) for control and audit purposes (controllers and auditors 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 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.

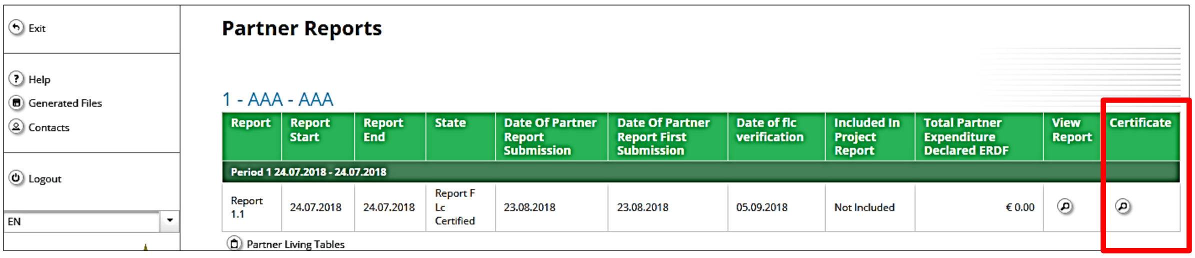
To leave the PR and go back to the Partner Report overview section click on “Exit”.

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



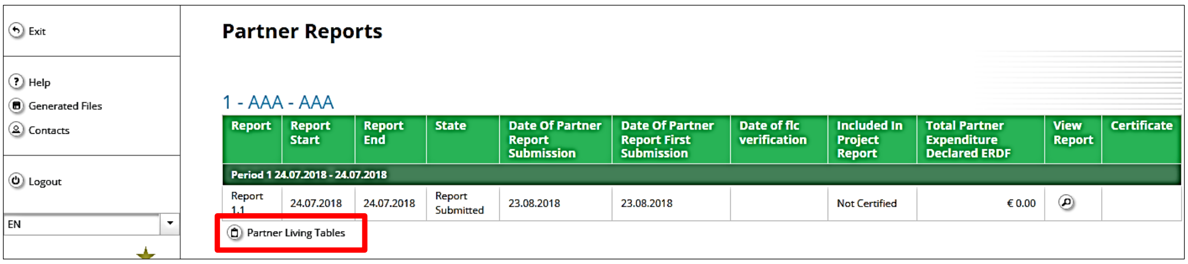

## 4. View the FLC Certificate

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.

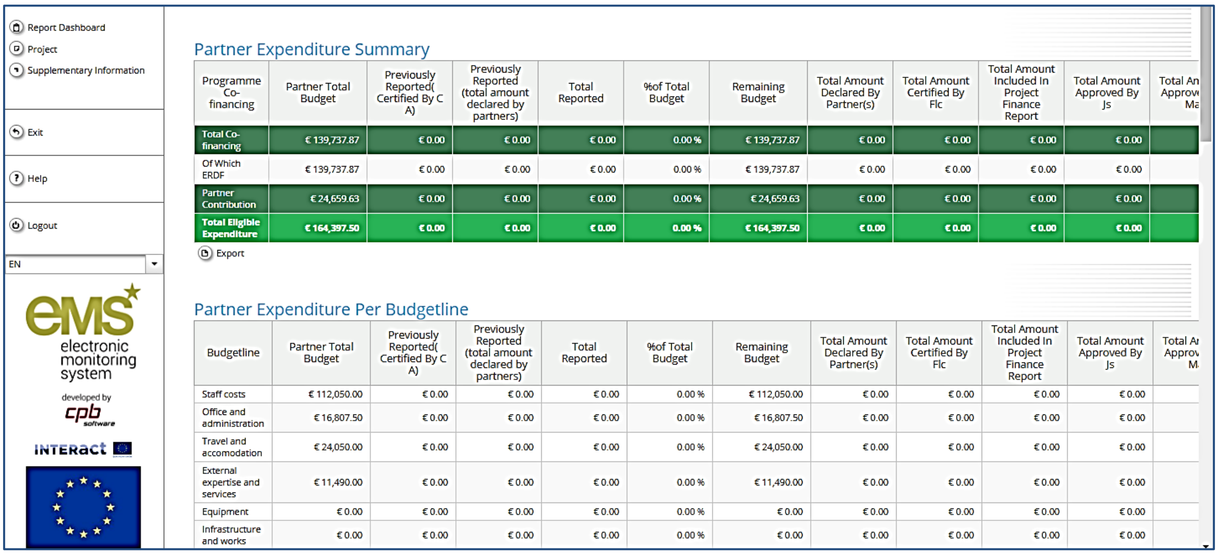



## 5. Partner Living Tables

In the Partner Report overview section click on “Partner living tables” to access the different financial overview tables.




Partner living tables are financial tables at the partner level that summarise partner expenditure processed through the PR. Living tables are used to keep an overview on expenditure declared in the PR.



Report Dashboard
Project
Supplementary Information
Exit
Help
Logout
EN

## Partner Expenditure Summary

| Programme Co-financing | Partner Total Budget | Previously Reported( Certified By C A) | 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 An 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 C A) | 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 | |