

## Monitoring and Reporting Guidelines

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### Revisions

Version	Status	Author	Date	Changes
0.1	Draft	Katharina Holas, Barbara Haid	April 17, 2013	Initial version
0.2	Draft	Katharina Holas, Barbara Haid	April 18, 2013	Minor changes
0.3	Final draft	Katharina Holas, Barbara Haid	April 19, 2013	Comments by MK integrated
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### Distribution

Version	Date of sending	Name	Role in project
0.2	April 17, 2013	Max Kaiser	Project Coordinator
0.3	April 19, 2013	Lizzy Komen	WP4 Lead
1.0	April 24, 2013	All partners	

This document describes the content, timing, format and purpose of reporting in Europeana Creative as well as the information needed from all Europeana Creative partners during the course of the project.

## 1. Time Writing

An effective time-recording system is the prerequisite for the eligibility of costs. We provide you with a template according to the European Commission guidelines for time writing. Please use a specific time-writing system to record working hours which meets the European Commission requirements **or** use the Europeana Creative template (your choice) available on Europeana Pro (see Templates folder in the Documents section).

- Make one copy for each staff member.
- Please note: Only the yellow cells can be filled in.

The Europeana Creative template consists of 31 sheets: one sheet per each month and the summary sheet.

### First Sheet (February 2013)

Please fill in:

- “Organisation” and “Person” (overwrite the text in the yellow cells)

### Monthly Sheets

Please fill in for each month:

- Indicate the time in hours: for each WP of Europeana Creative and – if applicable – for other EU projects or other productive work. Please note that the hours must be indicated in the decimal system (e.g., 5h 30m = 5,50 hours).
- The totals are calculated automatically.
- Please mark the public holidays (e.g., with an “x”).
- Important: The monthly sheets must be signed and approved by the person in charge of the work.

### Summary Sheet

The summary sheet shows the total of each month, of each quarter.

All totals are calculated automatically.

Please note:

- Personnel costs shall comprise the actual costs (gross remuneration and related charges).
- All hours claimed must be able to be verified.
- Report only costs of the actual hours worked by the persons directly carrying out work under the project.
- Such persons must:
  - be directly hired by the beneficiary,
  - work under the sole technical supervision and responsibility of the beneficiary,
  - be remunerated in accordance with the normal practices of the beneficiary.
- Working time must be recorded and certified:
  - by the person in charge of the work *designated* by the beneficiary (not the member of staff concerned),
  - or by the duly authorised financial officer of the beneficiary.
- A simple estimation of work hours is not sufficient.

More information on time writing:

Guide to Financial Issues relating to ICT PSP Grant Agreements

[http://ec.europa.eu/information\\_society/activities/ict\\_psp/participating/grant\\_agreement/documents/ict\\_psp\\_financial\\_guidelines\\_v2.pdf](http://ec.europa.eu/information_society/activities/ict_psp/participating/grant_agreement/documents/ict_psp_financial_guidelines_v2.pdf) (see Annex)

## 2. Internal Reporting

The Project Coordinator needs **(1) quarterly narrative reports by each WP Lead** who is responsible for gathering the information needed for this report from the Task Leads and project partners involved in this Work Package; and **(2) quarterly financial reports by each project partner**. Templates for narrative reports and financial reports are provided. These reports will be for internal use only and will not be forwarded to the European Commission. The quarterly internal reports will form the basis for reporting to the European Commission.

Setting up an internal reporting process helps us to avoid difficulties when the official reports need to be delivered to the European Commission and provides an early warning as far as budget and other changes are concerned. Partners wishing to make budget changes will be advised by the Project Coordinator.

**Please send us your narrative and financial report two weeks after the end of each reporting period:**

**Quarter 1: May 15, 2013**

**Quarter 2: August 15, 2013**

**Quarter 3: November 15, 2013**

**Quarter 4: February 15, 2014**

**Quarter 5: May 15, 2014**

**Quarter 6: August 15, 2014**

**Quarter 7: November 15, 2014**

**Quarter 8: February 15, 2015**

**Quarter 9: May 15, 2015**

**Quarter 10: August 15, 2015**

ONB will remind you what to send when and will give feedback on the quarterly reports.

### What has to be reported?

- Narrative report: activities and results of work  
Information provided by WP Leads  
WP Leads → Project Coordinator
- Financial report: time reporting and use of resources  
All beneficiaries → Project Coordinator

## 1.1 Internal Narrative Reporting

Please use the Europeana Creative template for the quarterly narrative reporting, available on Europeana Pro (see Templates folder in the Project Documents section).

### Document and Contact Information

- Please indicate: report number, start date, end date, report date, author/organisation, contact details.

### Project Objectives

- Please provide an overview of the project objectives for the reporting period in question, as included in Annex I of the Grant Agreement, and fill out the section “Work Planned This Reporting Period” (Work Package number, tasks due this period).

### Work Progress and Achievements

- Please provide a concise overview of the progress of the work in line with the structure of Annex I of the Grant Agreement.
- Please provide the following information **for each Work Package**:
  - Summary of progress towards objectives and details of each task.
  - Highlight clearly significant results.
  - If applicable, explain the reasons for deviations from Annex I and their impact on other tasks as well as on available resources and planning.
  - If applicable, explain the reasons for failing to achieve critical objectives and/or not being on schedule and explain the impact on other tasks as well as on available resources and planning.
  - Indicate work planned in the next three months.

### Work Planned in the Next Three Months

- Please indicate which tasks are planned for the next three months.

### Dissemination and Communication

- Please provide an overview of dissemination and communication activities.

## 1.2 Internal Financial Reporting

Please use the Europeana Creative template for the quarterly financial reporting, available on Europeana Pro (see Templates folder in the Project Documents section). Only the yellow cells can be edited.

### Summary Sheet

Please fill in (overwrite the text in the yellow cells):

- Name of organisation
- Currency used (e.g., EUR, DKK, GBP)
- Working hours in one man month: Please fill in the rate you specified in the field “Productive hours per month” in the Excel file “Europeana Creative Personnel Costs Calculator”. (You sent us this file in October 2012. If you do not have this file anymore, please let us know, we will be happy to provide you with this information.)
- The other data will be calculated automatically.

### Sheets Quarter 1 to Quarter 10

Please fill in the costs for each quarter separately (one quarter per sheet).

Please note: All expenses must be indicated in your local currency **without VAT** (see Guide to Financial Issues, p. 22)! Expenses made in other currencies must be converted into the local currency on the basis of the exchange rate used in your organisation.

The final conversion from the local currency into Euro will be made in the financial statement, due at the end of the first project year. The conversion should be made on the basis of the rate applicable on the first day of the month following the end of each reporting period (for instance, for the first reporting period, this will be February 1, 2014). The rate applicable can be found in the relevant Official Journal of the European Union (see <http://eur-lex.europa.eu/JOIndex.do?ihmlang=en>).

The data in the quarterly financial reports are used for internal monitoring only.

### Personnel Costs

Please fill in:

- List all staff members involved in the project and indicate their role.
- Hourly rate in local currency
- Productive hours per Work Package

### Travel and Related Subsistence Costs

Please fill in (one line per travel):

- Staff member / travel period (start/end date) / city and country / purpose
- Total costs

Please note that only costs indicated in Part B.3.5 of the Description of Work (p. 114) are eligible.

### Other Direct Costs

E.g., depreciation of equipment, dissemination of information, financial guarantees (e.g., audit certificates), specific costs incurred by the Project Coordinator for the overall management of the project and coordination of beneficiaries.

Please fill in:

- Item
- Total costs

Please note that only costs indicated in Part B.3.5 of the Description of Work (p. 111ff.) are eligible.

### Subcontracting

Please fill in:

- Subcontractor / reason of subcontracting / date
- Total costs

Please note that only costs indicated in Part B.3.5 of the Description of Work (p. 116) are eligible. Subcontracting agreements not indicated in the Description of Work need to be approved by the European Commission Project Officer; please contact ONB.

## **3. Reporting to the European Commission**

The following reports and documents need to be submitted to the European Commission:

- (1) Progress reports (as well as annual reports and final report)
- (2) Financial statements
- (3) Summary financial report

Official narrative reports are made by the Project Coordinator using input from Work Package Leads and project partners and are based on the internal quarterly narrative reports. Financial statements are submitted for every reporting period using the financial statements template.

### What has to be reported?

- (1) Progress report: activities and results of work  
WP Leads → Project Coordinator
  - D8.1 Progress report 1: M7 (August 31, 2013)
  - D8.2 Progress report 2: M13 (February 28, 2014)
  - D8.4 Progress report 3: M19 (August 31, 2014)
  - D8.5 Progress report 4: M25 (February 28, 2015)
  - D8.7 Progress report 5: M30 (July 31, 2015)
  - D8.3 Annual report 1: M13 (February 28, 2014)  
Reporting period 1: M1–M12
  - D8.6 Annual report 2: M25 (February 28, 2015)  
Reporting period 2: M13–M24
  - D8.8 Final report: M30 (July 31, 2015)  
Reporting period 3: M25–M30
- (2) Financial statements (Form C): all financial activities and use of resources  
All beneficiaries → EC (Participant Portal)
- (3) Summary financial report  
Project Coordinator → EC (Participant Portal)

We will provide you with further information on reporting to the European Commission several months before the end of the first reporting period.

**If you have any questions, do not hesitate to contact the ONB Project Office:**  
Katharina Holas, [katharina.holas@onb.ac.at](mailto:katharina.holas@onb.ac.at)  
Barbara Haid, [barbara.haid@onb.ac.at](mailto:barbara.haid@onb.ac.at)

## **Annex: Guide to Financial Issues relating to ICT PSP Grant Agreements**

### **Part C: Financial provisions**

#### **Article II.21 – Direct costs**

##### ***Article II.21(2) – Personnel costs***

[http://ec.europa.eu/information\\_society/activities/ict\\_psp/participating/grant\\_agreement/document/s/ict\\_psp\\_financial\\_guidelines\\_v2.pdf](http://ec.europa.eu/information_society/activities/ict_psp/participating/grant_agreement/document/s/ict_psp_financial_guidelines_v2.pdf)

The cost of personnel assigned to the project is eligible if personnel are:

- directly hired by the beneficiary in accordance with its national legislation;
- working under the sole technical supervision and responsibility of the beneficiary; and
- remunerated in accordance with the normal practices of the beneficiary, provided these are regarded as acceptable by the Commission.

Any beneficiary may include in its personnel costs "permanent employees", who have permanent working contracts with the beneficiary or "temporary employees", who have temporary working contracts with the beneficiary.

Personnel costs should reflect the total remuneration: salaries plus social security charges (holiday pay, pension contribution, health insurance, etc.) and other statutory costs included in the remuneration.

Only the costs of the actual hours worked by the persons directly carrying out work under the project may be charged. Working time to be charged must be recorded throughout the duration of the project by any reasonable means (e.g. timesheets).

Employees have to record their time on a daily, weekly, or monthly basis using a paper or a computer-based system. The time-records have to be certified by the person in charge of the work (project manager) or other superior as notified to the Commission or by the authorised financial officer of the beneficiary (Article II.23 of the grant agreement).

Where it is the usual practice of the beneficiary to consider certain types of personnel costs (such as administrative or support personnel) as indirect costs, the costs of this personnel cannot be charged as direct eligible costs.

In exceptional cases where a beneficiary can demonstrate that average costs correspond to its usual accounting practices, a special clause may be inserted allowing that specific beneficiary to claim personnel costs in accordance with its normal practice (see special conditions in Article 8 of the grant agreement).

## Timesheets

Timesheets can be used to record working hours. If held, timesheets must meet the basic requirements indicated below:

- full name of beneficiary as indicated in the grant agreement;
- full name of the employee directly contributing to the project;
- title of the project as indicated in the grant agreement;
- project account number should be indicated;
- time period concerned (for instance on daily, weekly, monthly basis) according to the beneficiary's normal practice;
- amount of hours claimed on the project. All hours claimed must be able to be verified in a reliable manner;
- full name and a signature of a supervisor (person in charge of the project).

The complete time recording system should enable reconciliation of total hours in cases when personnel work on several projects during the same period. It is important to remember that an effective time-recording system (a system which certifies the reality of the hours worked) is a prerequisite for the eligibility of the costs. A contract, as a document signed before the work is actually performed, would not be sufficient.

Also, there must be some system allowing the beneficiary to indicate the tasks to which the hours have been attributed. The above elements are basic requirements, and there are no obstacles to run the timesheets in a more detailed way.

A simple estimation of hours worked is not sufficient.

## Productive hours

Productive hours must be calculated according to the beneficiary's normal practices.

The annual number of productive hours can be calculated in two ways:

- by using a standard number of productive hours used for all employees, or
- by calculating an actual individual number of productive hours for each employee.

The first option, the use of the standard number of productive hours, is the most efficient one.

The second option however is more precise.

Productive hours per year should exclude annual leave, public holidays, training and sick leave.

A figure of 210 working days per year could be considered representative in most cases.

For example:

Total days in a year	365
Week-ends	-104
Annual holidays	- 21
Illness/Others	-15
Workable days in a year	210

The above will vary depending on the personnel category, industry sector, unions, contracts and national legislation which should all be taken into account.

Productive hours have to be clearly justified and should match the underlying time records. If hours actually spent in productive tasks (as supported by time records) exceed the standard productive hours, the first shall be used for the calculation of the personnel costs, unless overtime is paid.

The use of “billable” hours instead of productive hours is not acceptable. In fact productive hours include all working activities of the personnel of the beneficiary regardless of whether the time can be sold or claimed for reimbursement.