Reporting in e-MS
Guidance
For lead beneficiaries and partners

Version 5

August 2018

Table of Contents

CHANGES LOG

Month of the modification	Version no.	Main changes
March (2ⁿᵈ) 2017	Version 2	Further clarifications for the introduction of historical data in e-MS. Inclusion of the reporting rules applicable after April 1, 2017, in line with Instruction for beneficiaries no.3/2.03.2017. Further clarification on the currencies in which expenditure should be reported in the system.
July 2017	Version 3	Insertion of Changes Log in the report. Elimination of references to historical data for applications submitted on paper (as 31 March was the deadline to have all information in the system by all beneficiaries with projects under implementation). Addition of explanations on supplementary partner/project reports needed for creating more reports in a defined period. Addition of details concerning the operation in the system of contract modifications/notifications. Addition of reporting details for attachments related to staff costs – for projects under the second call for proposals which opted for real costs for staff budgetary line. Addition of description for filling in the new section for public procurements above treshold Addition of Help and Technical Support chapter
October 2017	Version 4	Introduction of Modification Request procedure Further details/clarification of the creation of partner/project reports per period Harmonisation of abbreviation and naming of different actors according to eMS terminology
August 2018	Version 5	Detailing of steps to be followed in case of forgot password. New features to comply with GDPR requirements (available in eMS since 23.05.2018). Update according to new eMS version 4_1.1 elaborated by INTERACT: - Change of the Modification Request logic in order not to block the work on partner/project reports while modification is processed. - Public procurements section (of Supplementary information) - new architecture and link to partner reports. - Detailing of user assignment possibilities by the Lead

		beneficiary at project level (for projects under implementation), including the new possibility of having read only users for reporting.
		- Link to partner report attachments from project report
		- New possibility to export all the attachments of all partner reports included in one project report with one click.
		- Export in an Excel sheet all expenditure included in one project report (of all partners).
		- Download of all partner/project report attachments in one go
		- List of Expenditure usability improvements

LIST OF ABBREVIATIONS

AF	Application form
BL	Budget line
e-MS	Electronic monitoring system
ERDF	European Regional Development Fund
EU	European Union
FLC	First Level Control
JS	Joint Secretariat
LB	Lead beneficiary
LoE	List of expenditure
MA	Managing Authority
MC	Monitoring Committee
NA	National Authority
Partner report	FLC request in the initial terminology of Interreg V-A Romania-Bulgaria + technical progress report at partner level
PP	Project partner
Project report	Reimbursement claim/progress report in the initial terminology of Interreg V-A Romania-Bulgaria
VAT	Value added tax
WP/Activity	WorkPackage = Activity, as it was described in section 2.3 of the Application Form for 1st and 2nd call for proposals for Interreg V-A Romania-Bulgaria
	WorkPackage = group of activities contributing to achieving the same final goal (e.g. Study, Seminar aso) and contributing to a programme output (where possible) – for the 3rd call for proposals

CHAPTER 1 – GENERAL PRINCIPLES OF REPORTING

1.1 Introduction

The present manual is addressed partners and lead partners/beneficiaries and is elaborated in order to detail the reporting process in the electronic system e-MS specific for Interreg V-A Romania-Bulgaria.

The general reporting process in e-MS reporting is also presented in Session 11 on the INTERACT YouTube channel that can be accessed to the following link:

https://www.youtube.com/playlist?list=PLvYGVfGv4leEn2QC4ztZAFAwlCQztWGyY

1.2 Reporting process

Partner level: The reporting process in e-MS consists in partners filling in partner reports which are submitted to:

A. First Level Controllers (FLC), if the report includes expenditures to be verified or B. LB, if only progress of activities is reported
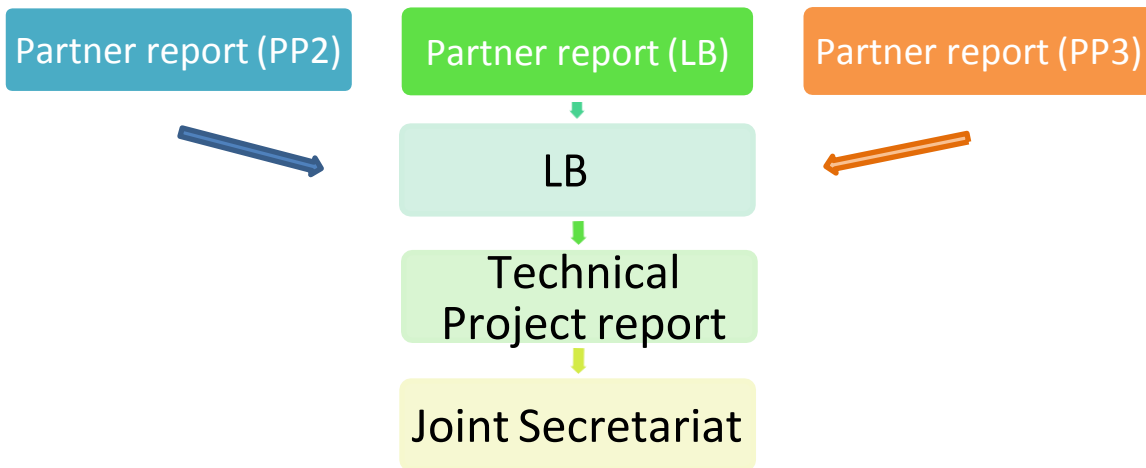
Project level: LB consolidates the project reports and submits them to the Joint Secretariat (consolidated report for period 0 including all partners' contributions – if the case, final consolidated report for last reporting period and technical or financial project reports for all other reporting periods).

Please find below an example of how the reporting procedure looks like for a project with 3 partners when expenditure is requested for reimbursement:
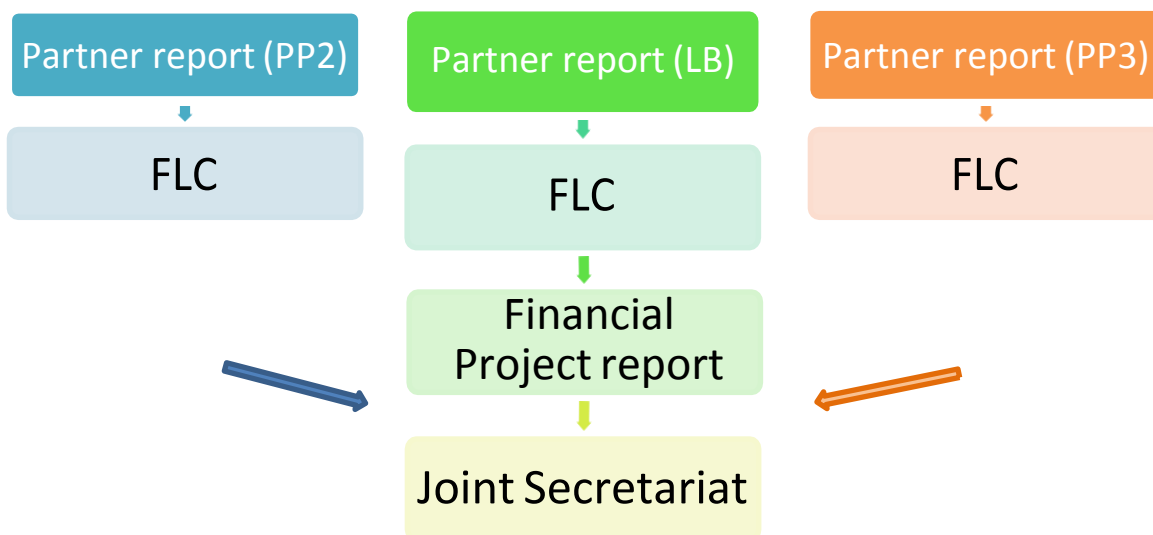
Figure 1 - Reporting process in the e-MS - when requesting amounts for reimbursement (financial reports including only FLC certificates)

Technical project (reporting of activities) realized after every 6 months consists in LB consolidating information from partner reports (either from partner reports submitted to FLC or partner reports submitted directly to LB). The report is submitted to the Joint Secretariat and **should not have attached FLC certificates**.

Figure 2 - Reporting process in the e-MS – consolidated reporting of activities

1.3 Periods and reporting deadlines

- The project reporting periods reflect the time slots for reporting over the duration of project implementation and they are defined in the Application Form in the Work Plan section, subsection "Define Periods".

- Periods are defined by the partnership based on the workplan logic of each application. For project under call 3 for proposals, an automatic definition of periods for every 3 implementation months was activated in e-MS.

  It is mandatory for projects to have a consolidated technical project report on progress of activities at least every 6 months.

  Expenditure can be requested for FLC verification as soon as cumulate over 1.000 Euro at partner level via a partner report (in this case, the partner report should also contain the description of progress of activities covering exactly the period of the request for FLC verification). LB has the possibility to ask for reimbursement of expenditure, only certified by FLC, for one or more partners consolidated in a financial project report submitted in the electronic system at any given time, provided that the expenditure claimed for reimbursement is not lower than 5,000 euro ERDF. These financial project reports will be created by LB only by including the available FLC certificates of the partners. No other sections required by the project report template will be filled in.

- The *reporting date* represents the deadline by which the LB must aggregate the project report and submit it to the JS (usually 2 months after the end date of the defined period, maximum 5 months for the last reporting period).

Figure 3 – Reporting dates – defined in Workpackage/Activities List, Define Periods section of

the AF

CHAPTER 2 – Supplementary Information Section

Each project contracted in the system has a *Supplementary information* section, separate from the Application Form.

The supplementary information section represents a way of providing additional data by a Lead beneficiary and should be filled in as soon as a project is contracted in the system. The section is available in the left menu of the project:
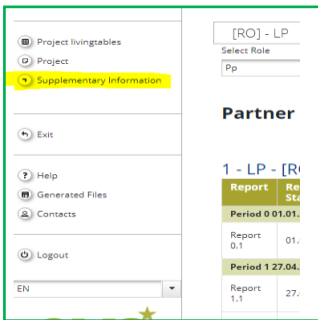

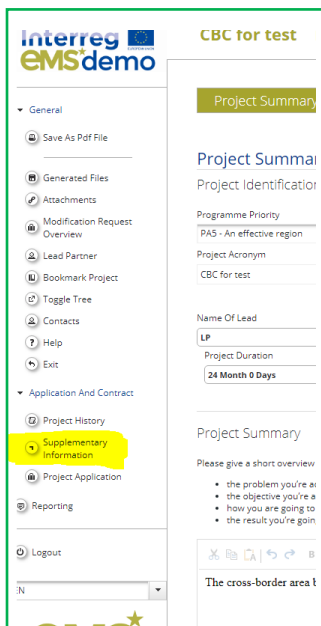*Figure … – Accessing "Supplementary information" section via reporting view of a project*

Figure … – Accessing "Supplementary information" section via project view

Supplementary Information section is not locked in the system and can be modified by the Lead beneficiary at any time. EMS allows JS to see the changes in a comparing view.

The Supplementary Information section consists in more sub-sections that have to be filled in by Lead beneficiaries and JS officers.

Figure … – "Supplementary information" sub-sections

1.1 Project Management

Figure … – "Supplementary information" – Project management

The LB shall fill in here the requested information for the project manager, project financial manager and project communication manager (one type of manager per project), as requested by the fields displayed. Details on partner institution and accredited person responsible for the particular position are to be provided in these sections.

1.2 Bank Information

Figure … – "Supplementary information" – Bank Information

The LB shall fill in here details on the Bank of the Lead beneficiary such as name and full address. Further data involve specific bank connection data including Account Number, IBAN, SWIFT, Nat Bank Code, Internal Reference and Holder of the account.

The LB shall also upload here the Financial Identification Forms for:

- **ERDF Euro account for LB and Romanian partners national cofinancing** RON **accounts (where prefinancing is received)**

All advance payments and reimbursements shall be done into the accounts that are mentioned in this section, so make sure you upload all the required documents in time and keep the information updated in case changes occur!

1.3 User Assignment

The User Assignment section enables the LB to assign specific user(s) to all project partners.

In order to be assigned, you first need to be registered as an e-MS user. You will register yourself in the system at the following link:

www.ems-robg.mdrap.ro.
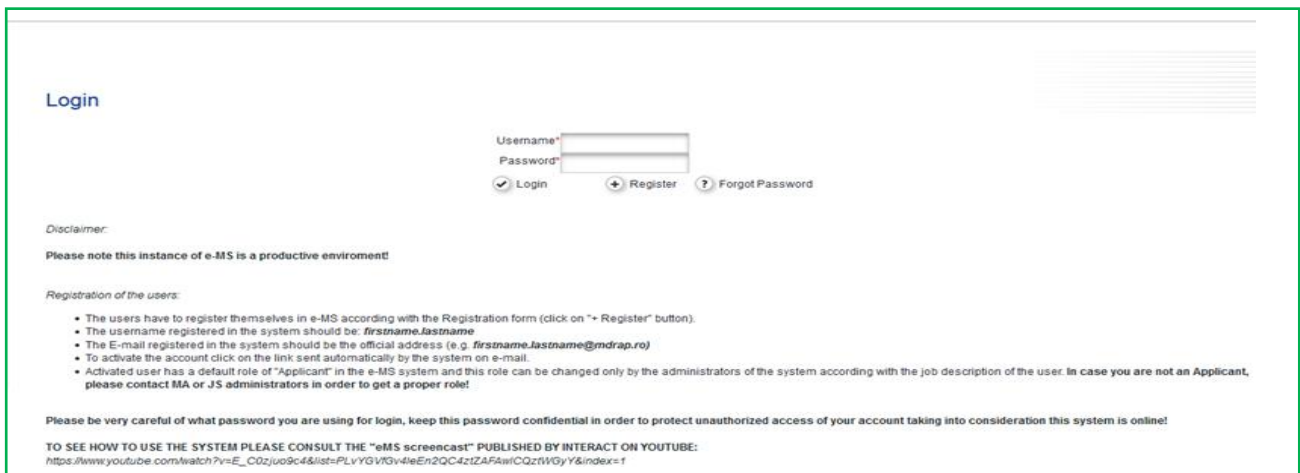
Figure … – first page of e-MS

After clicking on the "Register" button, you have to fill in your information details:
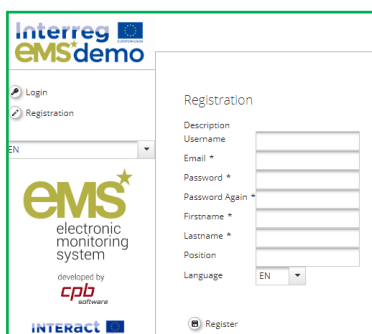
Figure … – User registration

- The username registered in the system should be like: **firstname.lastname.**

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- The e-mail registered in the system should be your official address, which you use more frequently at work (e.g. firstname.lastname@mdrap.ro).

- You should define a password for your account. Please be informed that the password used should be formed of at least 8 characters, one capital letter and one digit! Also, please be very careful of what password you are using for login and **keep this password confidential** in order to protect unauthorized access of your account!

- You should fill in your name and position within the organization you represent.

After clicking on the "*Register*" button, the e-MS sends you to the provided e-mail address a validation e-mail, which contains an account validation link. Clicking on this link validates the e-mail address in the e-MS and activates your account.

Afterwards, you will be able to log into the system.

Forgot password

In case you are already registered and you don't remember your password, use the "*Forgot password*" option that is available via www.ems-robg.mdrap.ro login page.
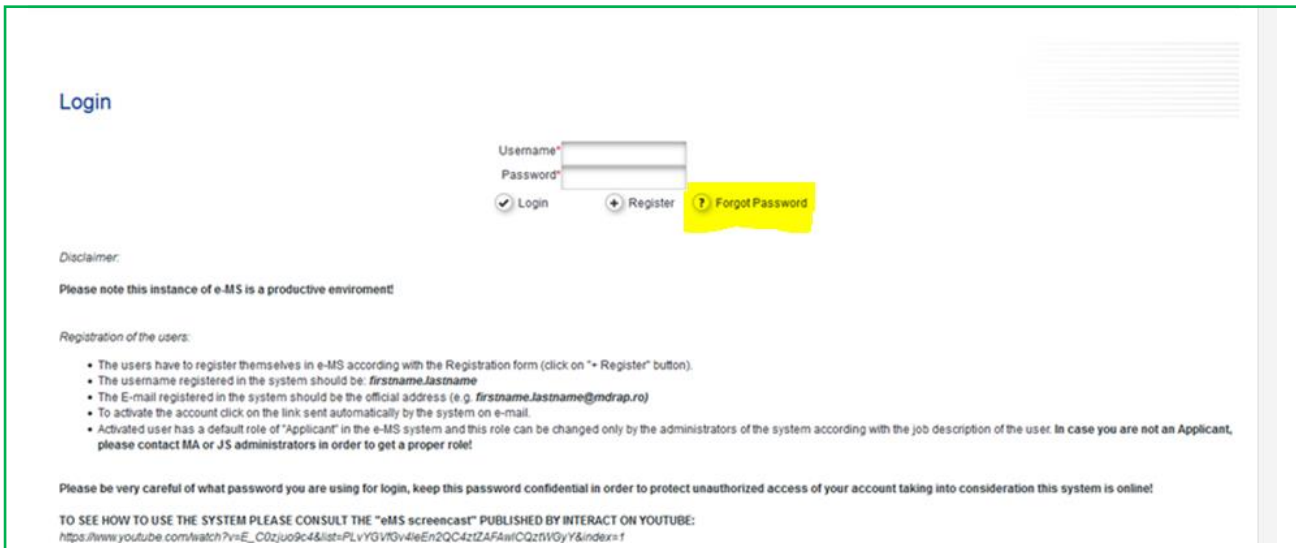
Figure … – Forgot password

After you press "Forgot password" you are requested to confirm the username for which you request to reset the password by inserting the username and pressing "Reset password button".
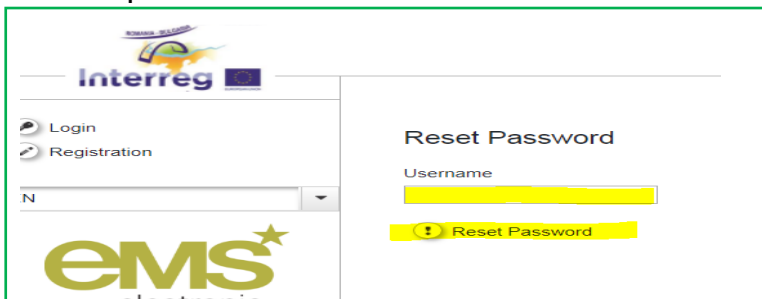
Figure … – Resetting password

You will see on the screen a message that an email has been sent for resetting your

password and you will receive an email at the address you provided when you first registered in eMS.
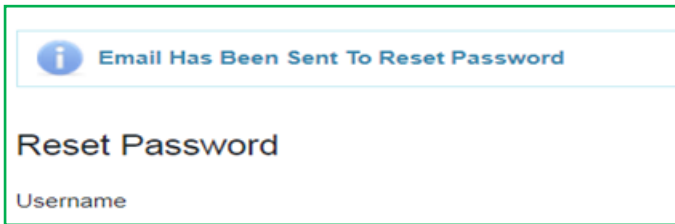
Figure … – Resetting password, part 2

Follow the link provided in the email and reset the password.

Please note that inserting a wrong password for 5 consecutive times is banning your access in the system for the next 60 minutes!

Each partner can have multiple users with read/write or read only privileges.
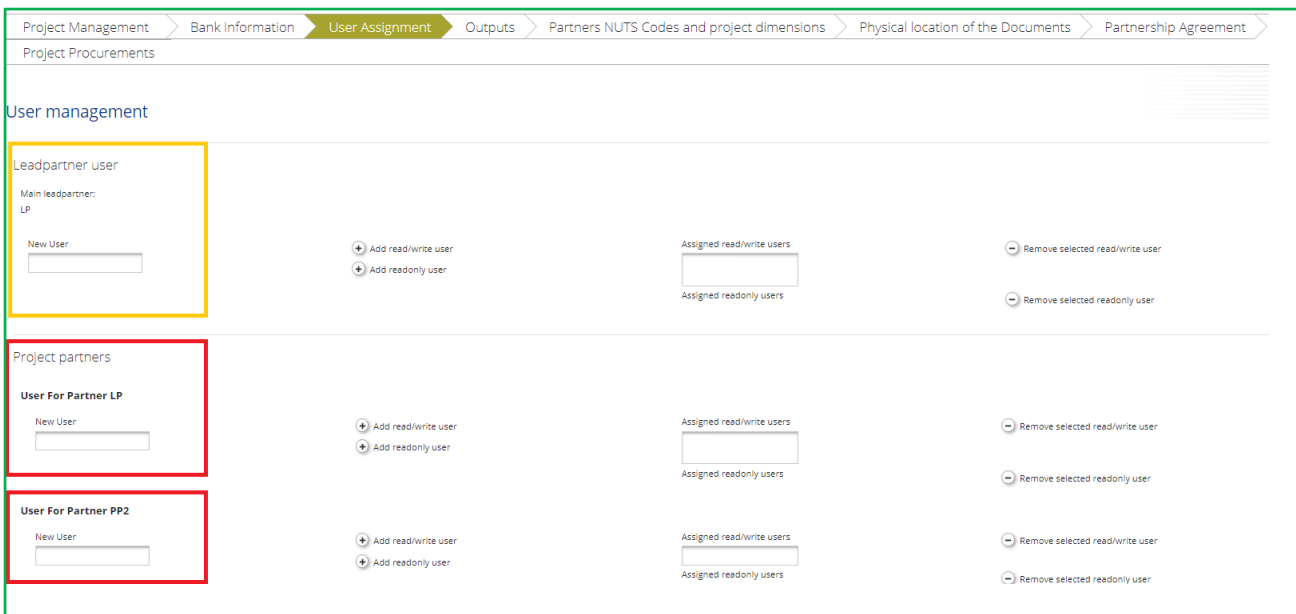
Figure … - Supplementary information - User assignment

Only users assigned with read/write privilege to the LB role are allowed to create and submit project reports - yellow framed section of picture above.

Only users assigned with read/write privilege to Project Partners (including the Lead beneficiary) are allowed to create and submit partner reports - red framed section of picture above.

In case you are not seeing your partner report section, please contact your Lead Beneficiary for assigning you as an e-MS user to the project partner!

In case you as a LB want your project partner(s) to be able to view/read-only the project reports in e-MS, the Lead beneficiary should assign the project partner user(s) as a Lead beneficiary user (section in yellow from picture above) with read-

only privileges. In this way the partner can see in the system all information that a Lead beneficiary has access to. Users assigned in this section with read-only privilege will have only read access without permissions of editing sections in the project reports or partner reports

1.4 Outputs – not to be filled in by LB as it is filled in by JS

1.5 Partner NUTS codes and project dimensions – not to be filled in by LB as it is filled in by JS

1.6 Physical location of the documents

Figure … - Supplementary information – Physical location of the documents

LB has to provide here the location of the official project documentation for each partner involved in the project.

1.7 Partnership Agreement

Figure … - Supplementary information – Partnership agreement

LB should fill in here the date of signature of the Partnership Agreement and upload

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a scanned copy of it.

1.8 Project Procurements

This is a section mandatory for all procurements of all partners, including LB!

All partners (including LB) shall fill in here the details for their own procurement. In this section each partner will add and visualize only their own procurements with the exception of LB which can visualize all the procurements filled in the system by all partners.

Figure … - Supplementary information – Project Procurements

The following information is mandatory to be fill in procurement section:
- Partner responsible for the procurement
- Contract type (services/supplies/works)
- Contract Number/Contract date; Contract Name
- Contract Amount (in Euro)
- Eligible expenditure incurred and paid based on contract – when the information is available at partner level
- Type of Procurement Procedure Used; Date of launching in National Electronic Procurement System
- Contractor Name; Unique Identifier of the Contractor
- Please provide short details about the progress of the procurement

- If applicable, please describe and justify any problems and deviations including delays from the work plan presented in the Application Form and solution found (e.g. details on re-launching the procedure)

> In case you get an error message in the top of the page, means all the procurement sections are not filled in or saved in the system!
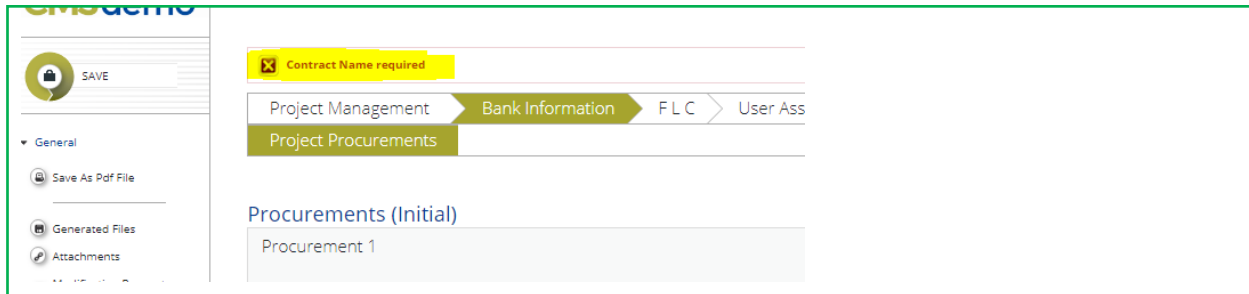

Figure … - Error message in filling in Project Procurements

The entire procurement documentation shall be uploaded in the Upload section of each procurement contract:

- procurement files (tender dossier, announcement, bids from tenderers, evaluation reports, award documents, all relevant documents related to this procurement …)

- services contract

- addenda to the contract

- in case of equipment and services procured under a works contract all the related documents will be attached.

Each procurement is available in the List of expenditure of relevant partner and can be linked to an invoice in a partner report. Once such a link is created, and you will request for FLC verification invoices related to a procurement, the list of invoices for each procurement shall be populated. This list can be exported to Excel (by pressing the "Export" button below the list).

Figure … - List of invoices linked to a procurement

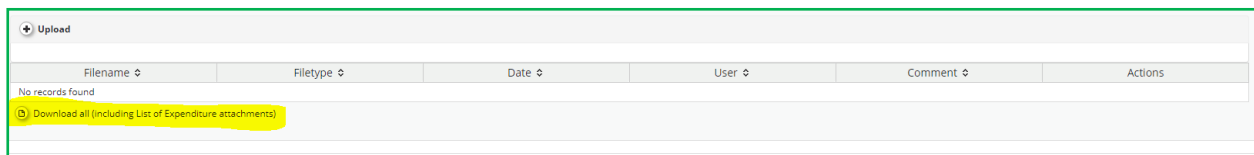There is a possibility to download all attachments at once.

Figure … - Download at once all attachments related to a procurement

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This button will download (in a structured zip folder) all procurement attachments and all List of expenditure attachments of all invoices linked to the respective procurement.

The Project Procurements section can be filled in at any time during project implementation, so you can fill in procurement details just before you request in the system the first related expenditure.

Recording all the procurements of the project is compulsory!

In case you don't create procurements in this section, you won't be able to link the invoice to the procurement when you request it for FLC verification and your FLC request (partner report) shall be reverted!

The documents related to a procurement shall be uploaded only once in this section. The invoices and payment documents will be linked to the respective procurement (via list of expenditure of the partner report. The deliverables shall be uploaded separately in the partner report deliverable attachment section located in the reporting per work packages section and the accounting documents in the partner report attachment section.

CHAPTER 3 – MODIFICATION REQUEST

Lead Beneficiaries can requests modifications after the project has been handed over to a lead partner and the LB user has been approved by the JS. Before that stage it is not possible for the LB to request modifications.

It is not possible to initiate a modification request if a previous modification is not finalized in the system (i.e. approved or rejected by JS).

It is always the last valid application form that is subject to modification request in the system (not the initial one)!

Modifications in the Application Form can be operated only by the LB user using the LB role), after accessing the project in the system.
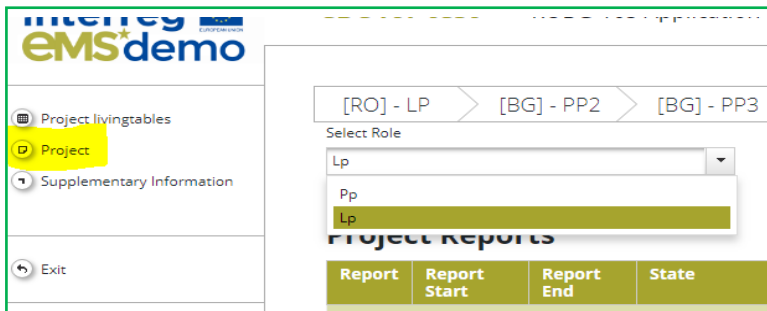
Figure ... - Selection of Lead Beneficiary role for a LB user

Each modification request initiated by the LB will pass through the following steps:

1. The LB initiates modifications in the AF by accessing "Request Modification Overview" in the left side menu of the project and press the "Request Modification" button located within the page.
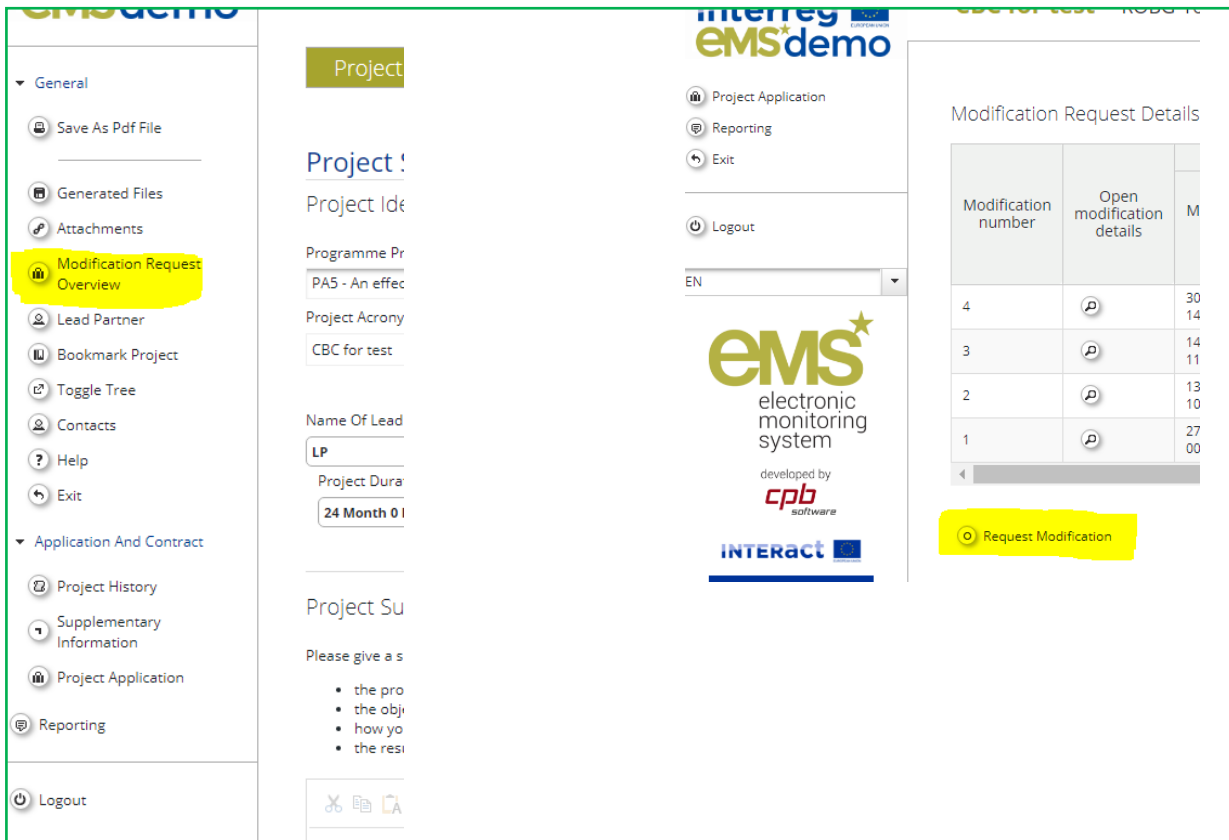
Figure … – Initiation of modification request by the Lead beneficiary

2. In the pop-up window that will be displayed on the screen the LB should select the category of modification depending on the subject of modification (reporting periods, activities, budget, etc.), state in brief in the Message box the subject of modification and the reasons for the requested modification, upload attachments if needed and press the "Send" button. The Modification Request is thus submitted to the JS and LB waits for JS approval to continue with the AF modification;
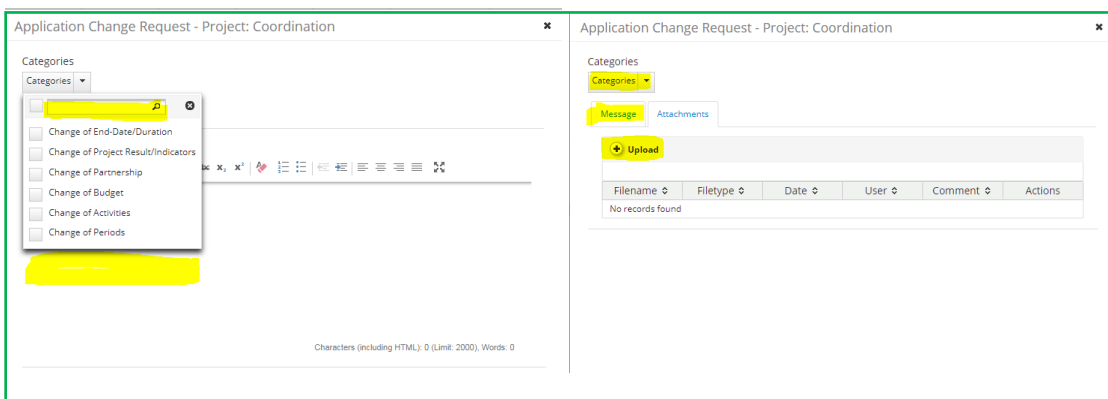
Figure … – Requesting modification

3. The responsible JS officer will analyze your request and if justified will accept it and open the Application Form for editing by the LB. JS can open all sections of the application form for editing or only some. Only selected sections will be

editable by the LB. In some cases, JS Officer will require clarifications before accepting the LB request.

4. Once the Application Form is opened by the JS for editing, the LB must access the version opened for modification in order to operate the relevant sections of the AF, exactly as indicated in the request. The new AF version that is under modification can be accessed by clicking on the magnifying glass located in the right side of the information message that there is an ongoing modification. By default the system is showing the last AF approved in the system when the user is accessing the project.
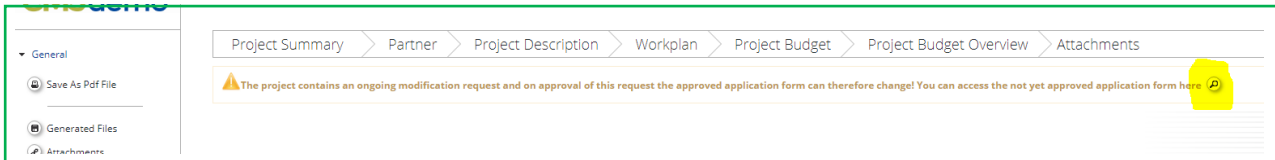
Figure … – Operating AF changes during modification request

5. Having operated all the relevant modifications, the LB should press the button "Check Modification" under the left-side of the AF and then press the "Submit" button under the same menu item. It is recommended that the LB notifies the responsible JS expert that the revised AF was submitted;
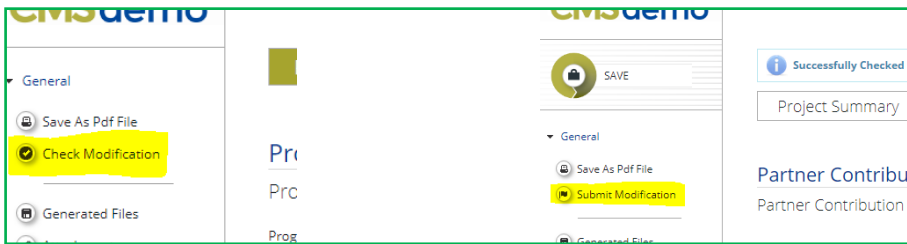
Figure … – Submitting changed AF during modification request

6. JS checks if the modification is correct and in accordance with the modifications indicated by the LB in the message box and will either approve the modification thus generating a new version of the Application Form or hand it back to the LB if other/further modifications are needed. In the latter case, the LB should go back to step 4 and operate the modifications in accordance with the JS guidance;

User can overview project modifications in several ways, by accessing the Application Form left side menu 'Modification Request overview' or 'Project History'.
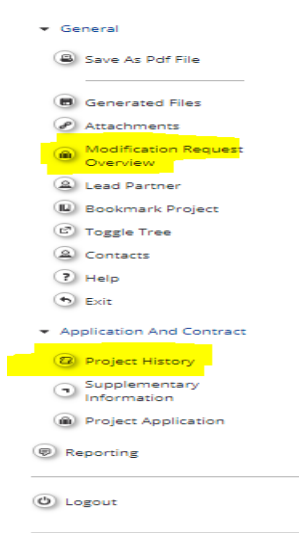
Figure … – Accessing modification request overview

Modification Request Overview: All users having access to the project can also access the 'Modification Request Overview'. In this section all modification requests are listed, even those which were rejected by JS and no version was generated (such requests are not visible in Project history). Users can see old and new versions of the application form.

Figure … – Accessing modification request overview via Modification Request overview

Under 'modification details' a modification history table is accessible, which logs all the actions related to one modification.

Figure … – Modification Request overview – Modification details

Project History view: The eMS stores all versions of the Application Form in consecutive order under the menu item 'Project History'. Whenever a version is generated (i.e. when a modification request is approved by JS or JS requests a modification or a project is approved under conditions), a new line is added to the project history. Authorities can insert additional information about the different versions of the AF, when and who decided etc. Different versions of application forms can always be compared via the comparison function.

Figure ... – Accessing modification request overview via Project History

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Reports are not affected by the modification and stay accessible during the entire AF modification process!

All partner and project reports stay editable during an AF modification procedure.

Partner and project reports always stay linked to the application form valid at the time of **report creation**! Changes of the application form only affect reports that were generated after the new AF was approved by the JS.

The procedure for initiating and processing a request for Addenda or Notification is detailed in the Project Implementation Manual Chapter 16

CHAPTER 4 - PARTNER REPORT

The reporting section becomes available to project partners as soon as the project has been contracted.

Partner reports which cover reporting of **activities** need to be submitted directly to the LB if they don't include expenditure or **activities and expenditure** of individual project partners which has to be verified by first level controllers (called FLC) in the system.

Partner reports with activities and expenditure validated by FLC or only providing progress of activities have to be consolidated in a project progress report by the LB. The information provided by each partner in their reports has to be structured and integrated into one project report by the LB.

If necessary, more than one partner report can be created for a defined period.

Partner reports created by mistake should be deleted by the user who created.

2.1 Accessing a partner report

To access a partner report, your username has to be assigned to a partner by LB. The assignment is done via User Assignment sub-section of the Supplementary information section – see Chapter 1.3 above in this manual.

2.2 Generating a partner report

Once the project is contracted, the overview of partner and project reports ('Reporting overview') will automatically be displayed.

Figure … - Reporting overview for a partner

It is at all time possible to see the Supplementary Information and the approved project application form, which are accessible from the left-side menus under 'Supplementary information' and 'Project'. The menu 'Project' will always lead to the latest approved version of application form.

For projects submitted on paper under the first and second call for proposals, please note that the Application Form handed-over to you in the system may not contain all (historical) changes that occurred on paper until the current date. Therefore, before proceeding to the generation of any partner report, please check that all information from the Application Form is in line with the provisions in force at the current date. In case you identify any modification need, first you have to inform your Lead beneficiary to ask the JS for permission to process a Modification Request in e-MS (as described in Chapter 3 above). Only after this change is operated and approved by JS, you start creating your partner report!

If a user has multiple roles in the system (e.g. Lead beneficiary and partner at the same time), it is necessary to select the role from the dropdown menu at the top of the interface called 'Select role'.

Please note that the lead beneficiaries must create their own partner reports as "PP", not as "LP". The LB role is exclusively for creating Project reports.
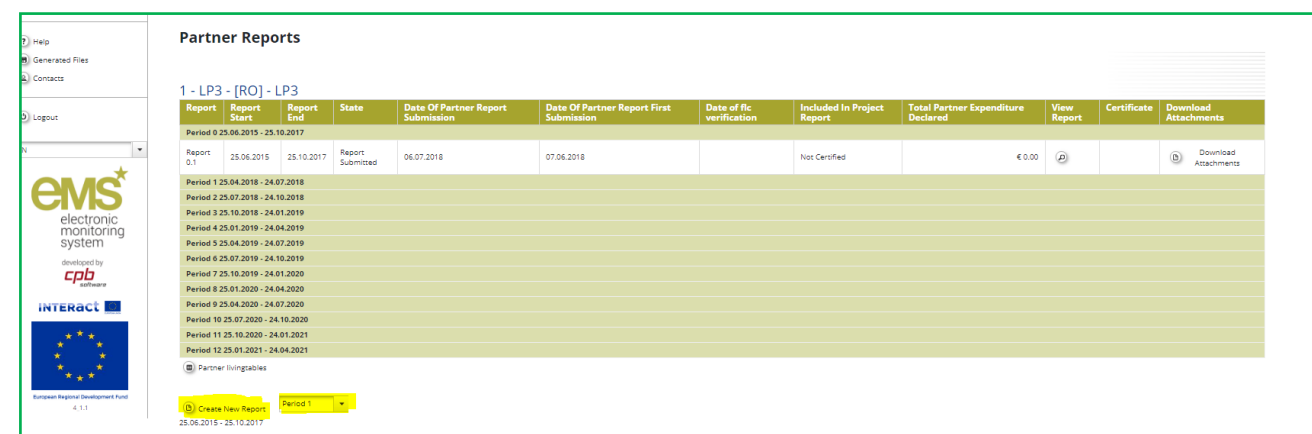

Figure … - 'Select role' drop-down and create new report

For creating a new partner report, you need to select a period and click "Create New Report" under the table displaying an overview of partner reports. Afterwards, you are redirected to a partner report corresponding to chosen reporting period.

Each partner report is given a number that consists of a period number and a report number.

Figure … - Partner report number showing reporting period and report number

The reports created are linked to a version of the application form which was valid/ approved at the moment of partner report creation. If the AF is in the process of modification, the system displays warnings about ongoing modification or version change after report creation. The reporting process is not interrupted by the modifications of the AF and can go in parallel.
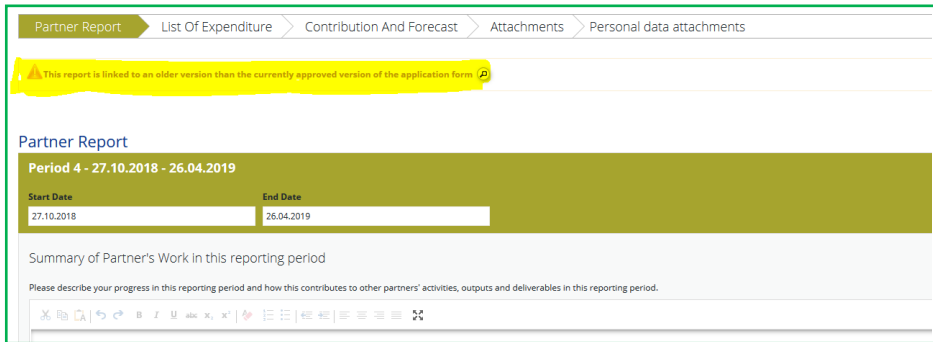
Figure … - Warnings about ongoing modification or version change after report creation

By default, it is possible to create just one partner report per period at the initiative of the partner. The creation of other (second, third) report(s) for a defined period, is only possible if the LB contacts the JS officer (via e-MS email for example) and asks for JS to open a second/third report for the same reporting period – by clearly mentioning the partner and reporting period for which such a report is needed.

> **Important notice:** In case a partner report generated for a reporting period includes expenditure paid after the end of the period (exceed the respective period), **your partner report will be reverted by FLC and you will be asked to remove those expenditure item paid outside of the reporting period from the partner report** and include it in a report created for the implementation period when the expenditure was paid!

When requesting amounts for FLC verification, each partner (including LB) creates their own individual partner reports reflecting their share of activities and expenditure, according to the activities planned in the AF. In this respect, each partner (including LB) fills-in the individual partner report, using their own e-MS account or a read/write user assigned by LB in User Assignment section.

> More users assigned for a partner (see Chapter 2, I.3 above) can work for the elaboration of a partner report. It is however not recommended for more users to work in the same time on the same sub-section of a partner report in order to avoid saving errors!

Partner reports requesting amounts for FLC verification should be created as soon as expenditure over 1.000 Euro are incurred and paid at partner level. The description of progress activities in partner reports requesting amounts for verification will cover exactly the period of the request for FLC verification.

Each partner report with expenditure is submitted in e-MS to FLC, it is verified by the partner's FLC and then is included by the LB in a project report.
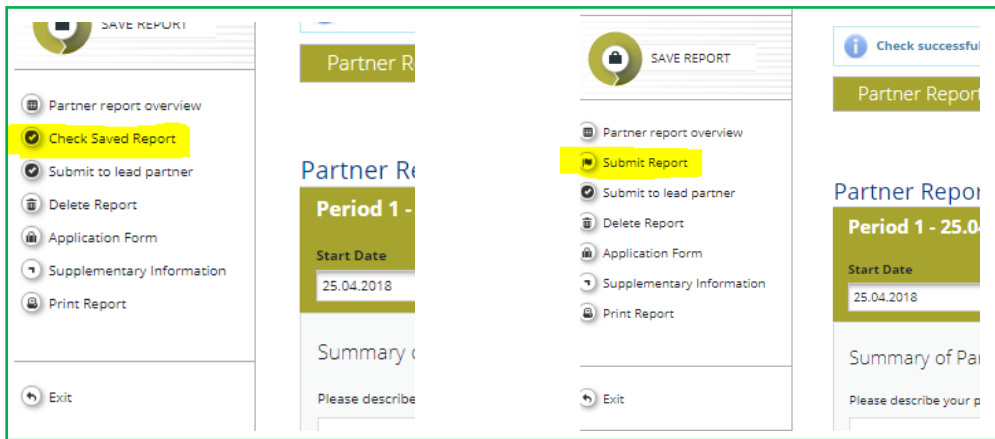
Figure … - Submission of partner report with expenditure to FLC

Partner reports with only information regarding the progress of activities (with 0 expenditure requested) are submitted by the partners directly to the LB. Each partner should create and submit to the LB at least one such report every 6 months, according to the established schedule for reporting the consolidated progress of activities at project level. If there is no sufficient activity to report on, the partner fills-out all other parts of the report (e.g. problems and deviations, activities if any, forecast for the next report) and submits the partner report with 0 expenditure directly to the LB.

In case one partner has already submitted a partner report/s requesting amounts for FLC verification during the 6 months periods, it must create a partner report with information regarding the progress of activities for the remaining part of the 6 month period and submit it directly to the LB for integration in the consolidated project progress report on activities.
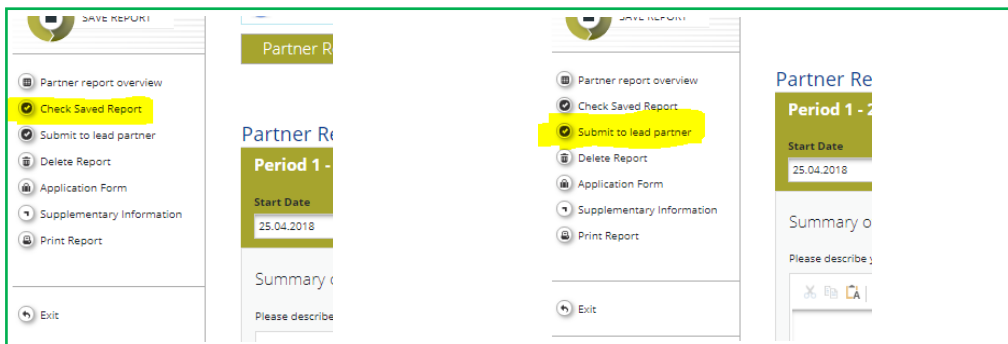

Figure … - Submission of partner report with no expenditure directly to LB

In case the periods initially defined in the system must be changed during project implementation, first you have to inform your LB to ask the JS permission to initiate a Modification Request of the Periods and Reporting deadlines in e-MS (see Chapter 3 above). Only after this change is operated and approved by JS, you start creating your partner report.

Should you have created a report by mistake, please delete it.

It is possible to delete a partner report as long as it is not submitted to the FLC/LB. In order to delete the partner report, please click on 'Delete report' in the report menu to the left. All users assigned to the partner are able to create and to delete a partner report.
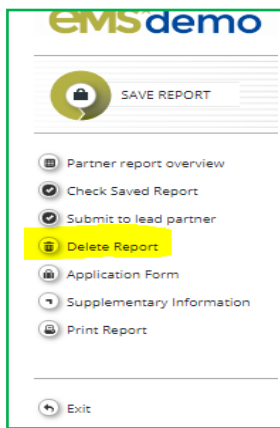
Figure … - Deleting partner reports

LB can also view reports of all project partners, once they have been created by the respective partner, even if they were not yet submitted (saved reports).

Figure … - Reporting overview for a LB user

2.3 Filling-in a partner report

Partner reports consist of several sections (i.e. 'Partner report', 'List of expenditure', 'Contribution and forecast', 'Attachments' and 'Personal data attachments'), which must be filled with information, except for the 'List of expenditure' that can be left unfilled in case of partner report with zero expenditure.

Fields in the partner report depend on the application form of the project (e.g. number of activities, type of target groups, deliverables etc.).

> **The partner should save any information recorded in the e-MS after each operation made by pressing the "SAVE" button located in the left menu or by pressing the save button located at the end of each tab.**
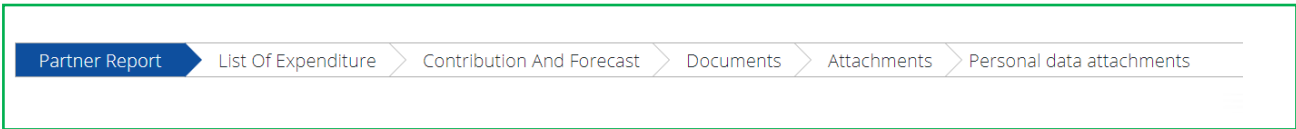
2.3.1 'Partner report' Tab

Figure … - Navigation bar – Partner Report

The 'Partner report' section focuses on activities implemented throughout the reporting period. It contains general descriptions of activities as well as reporting of progress for purchasing main equipment / services / works related to the respective activity.

This section asks you to describe each activity carried out during the reporting period, including also a Summary of partner's work in this reporting period.

To provide information on specific outputs (report the progress in the output indicators), please press the "Add Output" button and then select each applicable output from the drop-down list with all outputs included in the AF.

It is possible to upload documents for each output under 'Output evidence'. We recommend to upload only the relevant/main proving documents **and not to duplicate them in the Attachments section**! In case the file of output evidence is bigger than 50 Mb and cannot be split in parts (e.g. a movie or a presentation), we highly recommend you to add only the reference to the link published on the website of the project outside the e-MS system.

Please note, that the e-MS is not a repository of files. All information provided by the partners (e.g. invoices, procurement documents) must be scanned **preferably in black and white and at a resolution of 300 dpi**.

Check with the Project Implementation Manual http://interregrobg.eu/en/rules-of-implementation/programme-rules/project-implementation-manual.html which evidence is needed, and how it should be submitted in the Attachments section.

In case the evidence exceeds the limit of 50Mb per file or package, the partners should create .rar or .zip packages of no more than 50 Mb and upload them in more parts.

<div style="color:red; border:1px solid black; padding:10px;">

Please coordinate with the LB to make sure all relevant evidence is well included in the project report, but not duplicated. If the deliverable evidence is provided in the dedicated section of the Partner Report the LB should not attach it again in the project report, but just mention where the evidence can be found (e.g. "Partner report x.1, List of expenditure – item xx"!
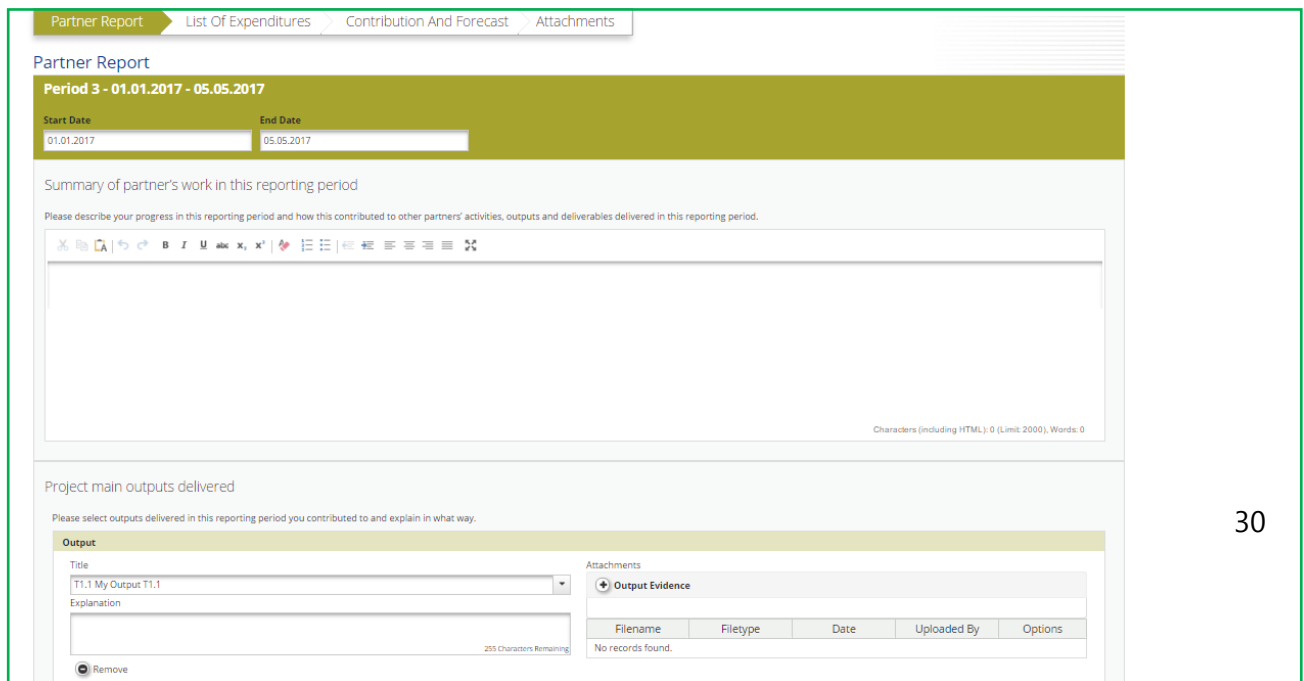
</div>

Figure … – Reporting on activities – summary and description of outputs

Partner reports also contain a section to provide information on target groups reached. For each target group selected in the AF, information should be provided.

Figure … – Reporting on target groups – Open fields by pressing 'Add Target group'

Below you should report on individual activities. The list of activities depends on what is included in the approved AF. You will see all activities of the project, even if you have not been assigned to an activity/some of activities in the AF.

Reports of individual activities should contain a detailed description of the progress in implementation, problems (if any) and information on individual deliverables (main equipment/services/works) related to the respective activity, with evidence of the reported progress and an attachment to prove the respective deliverable.

The main equipment/services/works related to the respective activity are reported by clicking on 'Add deliverable' under the relevant activity. The drop-down shows all equipment/services/works that are listed in the AF.

The upload of the deliverable evidence is recommended to be done as the output evidence. Only the relevant/main proving documents (e.g. reception minutes or documents, documents of service delivery) should be uploaded in this section and do not duplicate them in the Attachments section! In case a document is already uploaded in other section, just indicate where it can be found!

Figure … – Reporting per Activity – add main equipment/services/works by pressing 'Add deliverable'

2.3.2 'List of Expenditure (LoE)' tab

Figure … – Navigation bar – List of Expenditure

Financial reporting is done through the List of Expenditure (LoE) section and only for partner reports with expenditure. Partner and period are determined by the partner report itself (each report refers to just one partner and one period of time), the activity and budget line must be selected for every item added in the LoE.

For applications submitted on paper for the first two calls for proposals, please note that all expenditure corresponding to a budget line are filled out in the budget form of activity 1 in your application, as there was no requirement of budget per activity for those calls for proposals of Interreg V-A Romania-Bulgaria!

The following points should be respected:

- As a general rule, each invoice represents one single item reported in the List of Expenditure. For example, for staff costs, a pay slip is considered as an invoice, each item in the List of Expenditure needs to be separated per person

per month (as staff employed are usually paid on a monthly basis).

- For **Travel and accommodations** budget line, the reported expenditure related to one person should be recorded one after the other.

- **For projects under Call for proposals 1 and 2 with simplified costs** for Staff costs and Office and Administration - please pay attention to the fact **that the corresponding claimed amounts should be inserted manually even if they fall under a flat-rate option**. The automatic calculation by the system can't be performed at this point following the method that was used for the first two calls for proposals of Interreg V-A Romania-Bulgaria, so the amounts should be filled-in manually for each of the two budgetary lines in each partner report claiming any direct cost.

In order to be sure that you claim the right amount, please use the percentage you have at project level for each of the budget lines Staff costs and Office and Administration in the last approved project budget – Annex 1 to the contracts. Apply the percentage to the calculation basis formed of the total of amount you claim in the respective partner report for budget lines: Travel and accommodation + External expertise and services + Equipment expenditure + Infrastructure and works.

> **Any amount requested that is higher than the result obtained in the manner described above (and also in the List of eligible expenditure for Interreg V-A Romania-Bulgaria for PA 1-5 http://interregrobg.eu/en/rules-of-implementation/programme-rules/list-of-eligible-expenditures-of-projects.html) will not be certified by FLC!**

For projects under call 3 for proposals the costs related to staff and Office and Administration are inserted automatically by the system once you insert a direct cost item in the List of Expenditure.
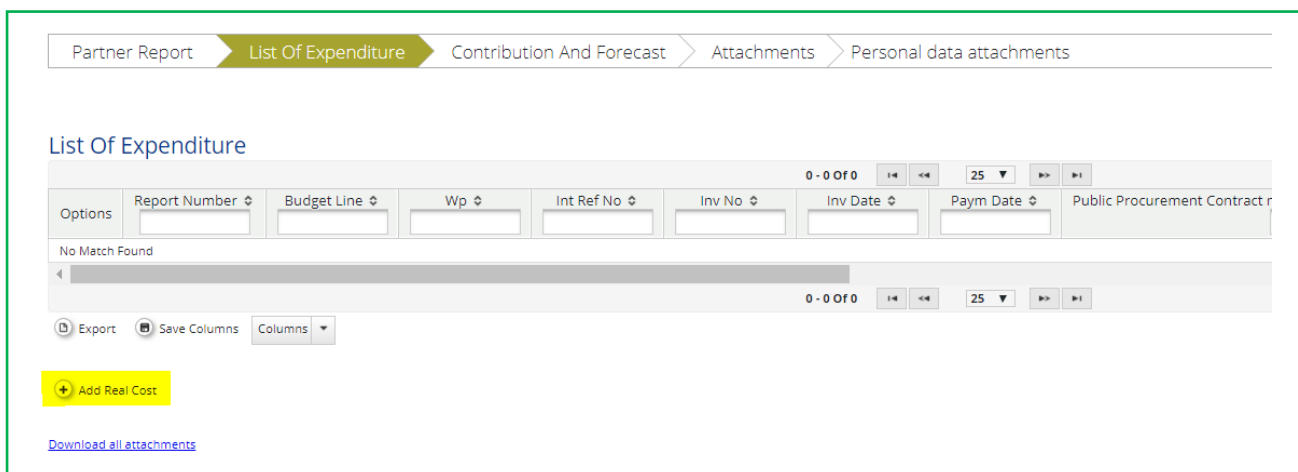

Figure … – List of Expenditure – cost types

After clicking on 'Add real cost' a LoE popup window appears, where the system asks you to give basic information on the cost item.

Figure … – Adding Expenditure

In case no procurement row is displayed in this window and you are inserting an invoice/expenditure related to a procurement, you should first go to the 'Supplementary information' section of the AF and create the procurement in 'Project procurement section' – see Chapter 2, 1.8 above!

It is necessary to allocate each expenditure item to one budget line and one activity. It is also obligatory to select 'Currency', to indicate 'Total Value of Item in Original Currency' and 'Declared amount in Original Currency' as well as to fill in the 'Invoice Number', 'Invoice Date' and 'Date of Payment'.

In which currency should the expenditure be reported?

The expenditure should be claimed/reported in the original currency of the invoice/bill.

Figure … – Selecting the currency

The default currency displayed by the system is Euro and in order to choose the required currency, please click on the arrow and select the wanted currency (for an easy selection, please tap the letter R for RON, B for BGN or E for Euro after clicking on the arrow). Please note that, the system will bring automatically the selected currency, after the first selection of the currency and in order to change it into a different currency you have to select again the expected currency.

It is possible to introduce expenditure in different currencies and the system converts it automatically into EUR using the currency conversion rate applicable at the moment of entering the information in the List of Expenditure, based on available exchange rates of the European Commission (http://ec.europa.eu/budget/contracts_grants/info_contracts/inforeuro/index_en.cfm).

The system recalculates the amounts several times – first time when the expenditure item is created and every time when the button 'check saved report' is pressed.

The final value is calculated and locked **at the moment of the report submission to the FLC. The exchange rate is not modified ever again**. Even if the report is reverted to the partner and re-submitted to the FLC, the exchange rate from the moment of first submission to the FLC is remaining the valid one.

No matter the currency of which the expenditure was made, the bookkeeping is only in the national currency of the project partner.

Example:

'Total Value of Item in Original Currency' and 'Declared amount in Original Currency'

Example: The partner might declare in the LoE only a part related to the project (1,000 RON/LEVA) of the overall invoice (20,000 RON/LEVA) that was issued for consultancy services. "The Total Value of Item in Original Currency" will amount to 20,000 RON/LEVA and the "Declared amount in Original Currency" will amount to 1,000 RON/LEVA.

Uploads

It is possible to upload one or multiple attachments to each of the expenditure items by clicking the '**Upload**' button.

<div style="border:1px solid black; color:red; font-weight:bold;">
Please upload only the attachments (invoices, pay slips etc.) that are explicitly asked by the Project Implementation Manual, FLC or JS and don't duplicate the documents (see below examples)! Also, please have in mind the scanning requirements that were mentioned above in section 2.4.1!
</div>

Figure … – Uploading/downloading attachments in the List of Expenditure

Public procurement documentations are uploaded in the dedicated section of the procurement in 'Supplementary information', 'Project procurement' and not in the upload section of the expenditure item (see <u>Chapter 2. 1.8</u>)!

For each reported expenditure the following supporting documents should be attached:

1. Staff costs (for projects reporting staff costs as real costs – call 2 and on):

✓ upload section: payrolls and documents proving the payment (net salary, contributions, other taxes);

2. Travel and accommodations costs:

✓ upload section: travel order, transport invoice, fuel receipt, hotel bills, road/bridge/ferry tax and proof of payment (receipts, payment order, statement of account, cash register);

Figure ... – Uploading/downloading attachments for Travel and accommodation

3. External expertise and services:

✓ upload section: invoice, proof of payment (payment order, statement of account) documents related to reception and acceptance;

Figure ... – Uploading/downloading attachments for External expertise and services

4. Equipment expenditure:

✓ upload section: invoice and proof of payment (payment order, statement of account) documents related to reception and acceptance;

Figure ... – Uploading/downloading attachments for Equipment expenditure

5. Infrastructure and works:

✓ upload section: invoice and proof of payment (payment order, statement of account), documents related to reception and acceptance;

Figure ... – Uploading/downloading attachments for Infrastructure and works

Please refer to Project Implementation Manual for guidance regarding stamping the supporting documents with: programme name, project code, number of FLC request and requested amount in the currency of the invoice.

In order to be identified and verified in the system, the beneficiaries will name the uploaded files in accordance with the relevant contained documents, **using maximum 50 characters!**

Fast download of attachments to the List of Expenditure

It is possible to download all attachments to the list of expenditure at once using the "Download all attachments" button that can be found under the list of expenditure.

Figure ... – Downloading attachments for the entire List of expenditure at once

Expenditure outside the programme area

In the LoE you should mark any expenditure spent outside (the Union part of) the programme area. Please note that it is possible to change this checkbox also during FLC check, if FLC considers that was incorrectly checked.

Figure … – Additional options in the List of Expenditure

A very important section needed to be filled in is the right section of the expenditure declared, where each partner has to register the required relevant information in 3 sections (please see Fig. 21):

- **Description of Expenditure; Activity No; Sub-activity No from AF (E1, E2, ... / S1, S2, ... / W1, W2, ...);**

In this field the partner has to describe shortly the expenditure with the link to the activity and sub-activity number as is mentioned in AF.

This field is mandatory for all the expenditure added, except those calculated by the flat rate.

- **Further description of expenditure (if there is the case);**

This field is dedicated for further description of the expenditure if the partner needs this option.

- **Partner Comment** – an optional field filled in only if is necessary.

Not filling in all the required information may be considered cause for rejection of the partner report. Also, please fill in the required information separated by ";"

Figure .. – Description of expenditure

Scrolling the LoE from left to right

The LoE can be scrolled by pressing the middle-mouse-button (press it and move around in the table).

Figure .. – Scrolling the LoE

You can also adjust the number of columns to be displayed on the screen for the List of expenditure by selected only the columns that interest you. This can be done by selecting in the menu "Columns" from the bottom of the List of Expenditure only the needed ones.
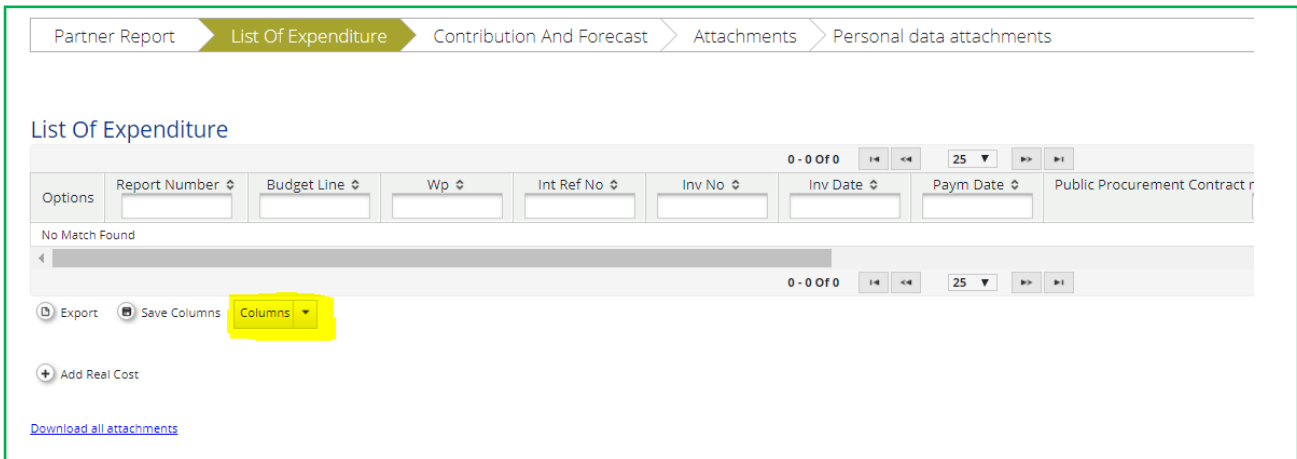
Figure .. – Displaying only needed columns in the LoE

In case you need to perform extra calculations on the List of Expenditure, or want to filter the information in a way that the interface of the e-MS doesn't allow you to, you can also export the entire LoE to an Excel sheet, by pressing "Export" from the bottom of the LoE.
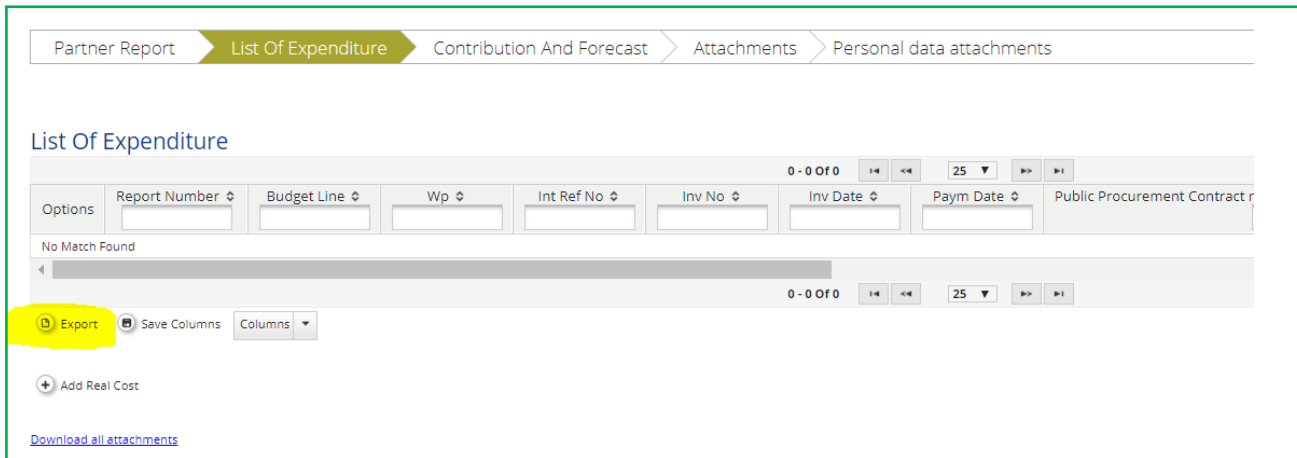
Figure .. – Exporting LoE to Excel sheet

2.3.3 'Contribution and Forecast' tab

In the Report Forecast section you are asked to forecast spending for the following partner reports of all the periods defined in AF. The system also displays planned budget and actual spending per period.

In the Follow up section the Partner Contribution amount is split automatically by the system!

Figure … – Navigation bar – Contribution and Forecast

2.3.4 'Attachments' and "Personal data attachments" tabs

Figure … – Navigation bar – Attachments

Figure … – Navigation bar – Personal Data Attachments

Partners are also allowed to upload additional attachments related to the entire report, e.g. should be any other document relevant or required by the Project Implementation Manual/FLC/LB. All documents must be scanned **preferably in black and white and at a resolution of 300dpi.**

Before uploading, make sure that uploads are relevant for the report and are not duplicating with other documents already provided by you. Intermediary versions of deliverables or outputs should be updated only if it has been asked specifically.

Always coordinate with the LB to make sure all relevant evidence is well included

in the project report, but not duplicated (if not necessary).

In order to upload a document, please click on the button 'Upload' and the upload pop up will appear, also you can select one or more file (ctrl + select). The user has the option to add a description of the file or .zip /.rar packages by clicking on the "Comment" icon. The maximum size of an attachment is limited up to 50 Mb per file or package.
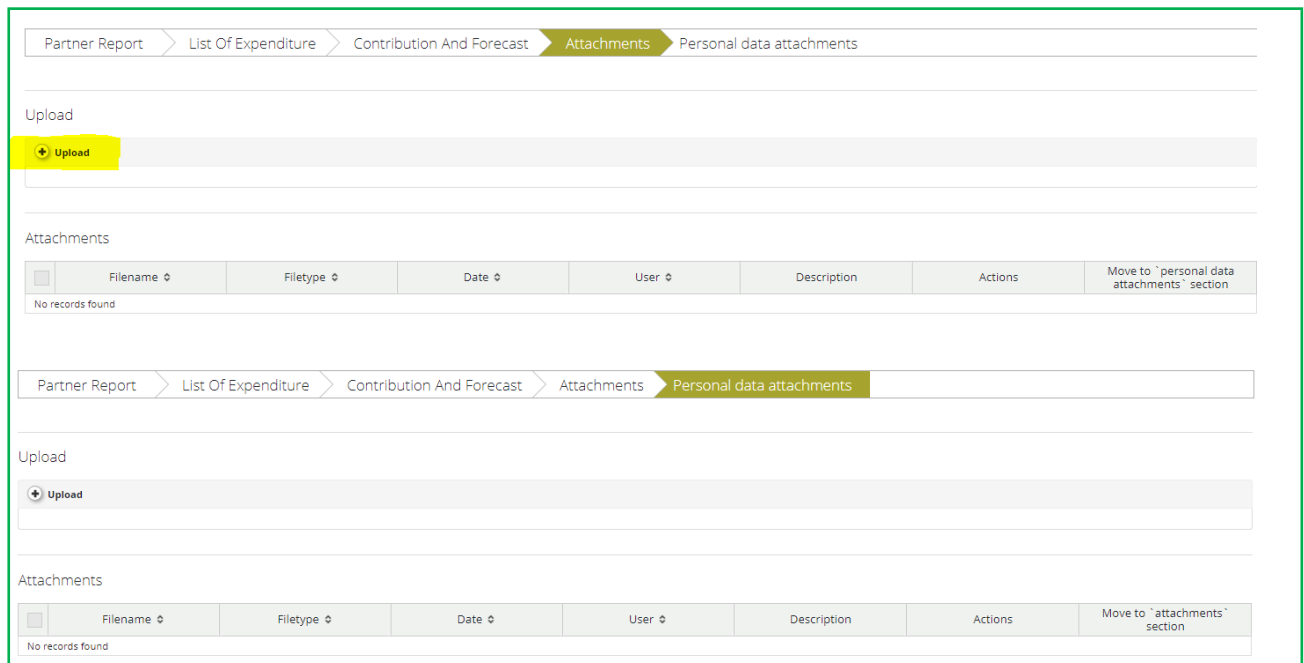
Figure … – Attachments at partner report level

Please keep in mind that the public procurement documentations are uploaded in the dedicated section of the procurement in 'Supplementary information', 'Project procurement' and documents that have to be uploaded here are different than the ones in Chapter 4, 2.4.2 (Upload per expenditure item) above, as described below:

1. Staff costs (for projects reporting staff costs as real costs – call 2 and on):

✓ attachment section: administrative order for determining staff members (if the case), employment/work contract or an appointment decision/contract considered as an employment document (including information on the hourly rate), job description providing information on responsibilities related to the project (these documents should be attached only once and if modifications within the initial employment conditions occur, then documents supporting these modifications should be attached for the period during which they have occurred. Data from the working time registration system (e.g. time sheets providing information on the number of hours spent per month on the project), other supporting documents.

2. Travel and accommodations costs:

✓ attachment section: letter of invitation and agenda of the meeting/seminar/conference, letter(s) of confirmation, attendance list, transport costs (calculated according to the national legislation), mission report.

3. External expertise and services:

✓ attachment section: relevant results (studies, training material, attendance in seminars, conferences and training courses, certificates, photographs, promotional brochures, print screens of web page delivered, films) etc.;

4. Equipment expenditure:

✓ attachment section: inventory files;

5. Infrastructure and works:

✓ attachment section: all documents related to the works carried out.

Figure … – Attachments section

Please refer to **Project Implementation Manual for guidance** regarding the action of stamping the supporting documents with: programme name, project code, number of FLC request and requested amount in the currency of the invoice.

Please note that in order to be identified and easily verified in eMS, beneficiaries must create separate archived (.zip or .rar) before uploading for each category of expenditure (*e.g. one archived for Travel and accommodation, one for External expertise and services, one for Equipment expenditure and one for Infrastructure and works*).

The files attached to these archives will be named in English in accordance with the relevant content of documents (*e.g: agenda of the seminar/event/conference held at/on …*)

Also, in the comment section, the beneficiaries must specify the budget line to which the archive is linked to.

In case the supporting documents are not properly named and/or uploaded without being linked to the corresponding budget line, the FLC controller may return the whole report to the partner for revision.

A list of all attachments uploaded in this section is shown here, including

information on user who uploaded, which document and when.

2.3.5 Partner report table

For each partner report, it is at any time possible to access the partner report overview tables from the left side menu of the partner report.

Figure … – Accessing Partner report tables

You will find various financial tables summing up the declared expenditure. The tables are updated before the report is submitted. All tables can be exported to Excel by clicking the 'Export' button from under each table.

Figure … – View partner report tables

The most frequently used table from this section is 'Partner report expenditure summary', which consists in the following sections:

- *Section 'Previous reports':*

    - *Column 'Declared to FLC' displays total amount declared by partners to FLC before the current report was submitted to FLC (state of play at the moment of first submission to FLC).*

    - *Column 'Reported to JS' displays total amount previously declared to JS from the partner at the date of submission of the current report to FLC (state of play at the moment of first submission to FLC).*

    - *Column 'Confirmed by CA' displays total amount confirmed by CA until the moment of first submission of project report to FLC.*

- *Column 'Total amount declared to FLC' displays total amount declared by partners to FLC in the current report. The total does not exclude amounts turned into sitting ducks/suspended by FLC!! Total updates only if reverted and total changes.*

- *Column 'Total amount certified by FLC' displays total amount certified by FLC for FLC for current partner report. Amount is shown only once FLC certificate is generated. Includes any sitting ducks taken into account for the certificate. Updates only if reverted and re-certified.*

- *Section 'FLC difference':*

- Column 'Total amount verified FLC in the current report but found ineligible' displays total amount cut by FLC from the items verified (does not include cuts on sitting ducks that are handled later). Shows after the FLC certificate is generated, updates only if FLC certificate is reverted. If FLC adds something to the report, the amount can be negative.

- Column 'Total amount declared to FLC in current report but not processed with the current certificate (FLC sitting duck)' displays total amount that was declared to FLC in current report but not verified by FLC (sitting ducks that might be processed with a different FLC certificate). Shows after FLC certificate is generated, Updates only if FLC certificate is reopened. Does not update if the FLC processed the sitting duck with a different report.

- Column 'Total amount declared to FLC in different report(s) but processed with current certificate (FLC sitting duck)' displays total amount that was declared to FLC with a different partner report but was verified by FLC with current certificate (ducks included in certified but declared with different report). Shows after the FLC certificate is generated, updates only if flc certificate is reverted. Shows amount certified (so after potential FLC cuts).

- Column 'Total amount included in project report - declared to JS' displays total amount included in project report and declared to JS (includes LP cuts, if any). Amount is shown ONLY when a certificate is selected for the project report and updates before submission - after submission to JS should not change anymore and the date should be added.

2.4 Submitting a partner report

Before submitting a partner report, the saved report needs to be checked by clicking 'Check Saved Report' in the left-side menu. When clicking on 'Check saved report' button, an automatic check will be made. Should there be some inaccuracies, the system will notify you about them and won't allow you to submit.

Each time a report is saved, it needs to be checked again before submission. Only after the check is successful, the system will allow you to submit the report. The 'Checked saved report' button will be replaced with the 'Submit report' button.
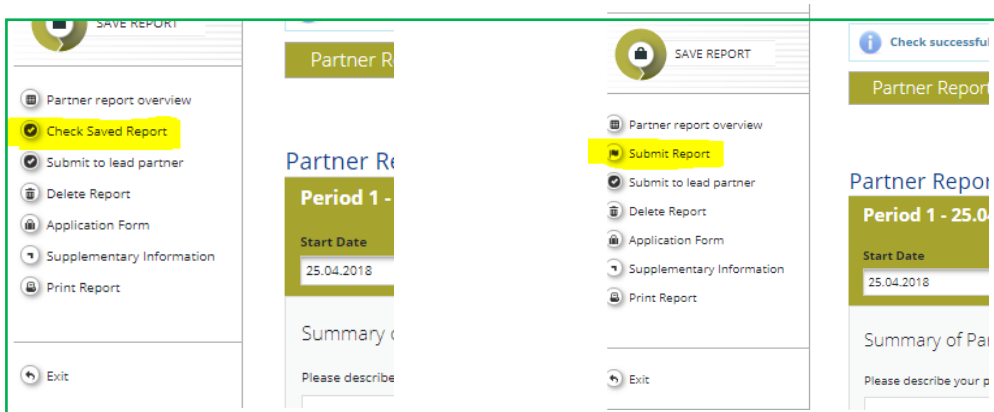
Figure … - Submission of partner report with expenditure to FLC
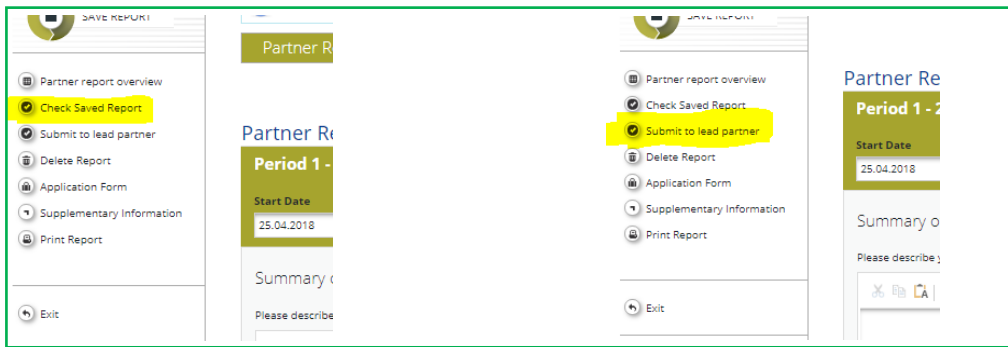
Figure ... - Submission of partner report with no expenditure directly to LB

A submitted report is locked and the partner cannot modify it anymore. After submission, the partner report is forwarded to the FLC of the partner in question if it includes expenditure or to the LB directly in case it does not include expenditure.

In case of clarifications requested by FLC/JS, the partner can upload in the system the missing/relevant document or other documents only if the FLC/JS opens one or both upload sections of the partner report.

2.5 Other points

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

Please pay attention and never submit an empty report!

Empty reports, reports created by mistake or reports created for wrong reporting periods need to be deleted by the user who created it!

Figure 39 – Reporting overview – partner reports in various stages

A new partner report can be opened once the previous one has been submitted. It is currently not possible for the partner to open more than one report at the same time.

Figure … – Reporting overview – After certification of reports by FLC, a magnifying glass appears to the right of the reports to access the FLC certificate.

'Partner living tables' and 'Project living tables'

Under the 'Partner living tables' and Project living tables' menu items you will find various financial tables summing up the declared expenditure and validation process.

Figure … – Accessing living tables

The **project living tables** have self-explanatory column names and are updated live with every new expenditure item from reports submitted. Tables can be exported to Excel by pressing 'Export' button under each table.

Project Living Tables

Project expenditure summary

Fund	Project total budget B	Total declared to flc C	Total flc certified D	Total amount declared to flc but found ineligible E	Pending flc level (incl sitting ducks) F= C- D- E	Flc certified but not yet reported to js (pending at lp level) - excluding lp cuts G	Reported to js I	Pipeline S = F+ G+ L+ O+ R	Remaining budget (including pipeline) T= B- P- S	Total amount paid to partner (excluding advance payments) U
Total co-financing	€ 845.636,62	€ 158.241,11	€ 87.543,58	€ 2.330,64	€ 68.366,84	€ 61.325,18	€ 26.218,40	€ 154.723,82	€ 689.726,20	€ 1.186,60
Partner contribution	€ 149.230,02	€ 27.924,98	€ 15.448,93	€ 411,35	€ 12.064,75	€ 10.822,13	€ 4.626,80	€ 27.304,28	€ 121.716,34	N/a
Total eligible expenditure	**€ 994.866,64**	**€ 186.166,09**	**€ 102.992,51**	**€ 2.741,99**	**€ 80.431,59**	**€ 72.147,31**	**€ 30.845,20**	**€ 182.028,10**	**€ 811.442,54**	**N/A**

Export

Project expenditure per partner

Partner	Project total budget B	Total declared to flc C	Total flc certified D	Total amount declared to flc but found ineligible E	Pending flc level (incl sitting ducks) F= C- D- E	Flc certified but not yet reported to js (pending at lp level) - excluding lp cuts G	Reported to js I	Pipeline S = F+ G+ L+ O+ R	Remaining budget (including pipeline) T= B- P- S
[RO] - LP	€ 637.420,90	€ 87.432,05	€ 85.550,83	€ 1.781,22	€ 100,00	€ 63.742,73	€ 21.808,10	€ 84.254,83	€ 551.770,07
[BG] - PP2	€ 151.600,15	€ 16.210,84	€ 6.229,02	€ 482,68	€ 9.499,14	€ 0,00	€ 6.229,02	€ 15.728,16	€ 135.871,99
[BG] - PP3	€ 103.173,68	€ 4.931,09	€ 4.895,14	€ 35,95	€ 0,00	€ 3.790,31	€ 1.104,83	€ 4.895,14	€ 98.278,54
[BG] - PP4	€ 102.671,91	€ 77.592,11	€ 6.317,52	€ 442,14	€ 70.832,45	€ 4.614,27	€ 1.703,25	€ 77.149,97	€ 25.521,94
Total eligible expenditure	**€ 994.866,64**	**€ 186.166,09**	**€ 102.992,51**	**€ 2.741,99**	**€ 80.431,59**	**€ 72.147,31**	**€ 30.845,20**	**€ 182.028,10**	**€ 811.442,54**

Export

Project expenditure per budgetline

Budgetline	Project total budget B	Total declared to flc C	Total flc certified D	Total amount declared to flc but found ineligible E	Pending flc level (incl sitting ducks) F= C- D- E	Flc certified but not yet reported to js (pending at lp level) - excluding lp cuts G	Reported to js I	Pipeline S = F+ G+ L+ O+ R	Remaining budget (including pipeline) T= B- P- S
Staff costs	€ 154.080,00	€ 59.599,92	€ 51.467,12	€ 574,38	€ 7.558,42	€ 29.603,28	€ 21.863,84	€ 59.025,54	€ 95.054,46
Office and administration	€ 9.836,20	€ 1.227,65	€ 1.005,90	€ 122,13	€ 99,62	€ 714,33	€ 291,57	€ 1.105,52	€ 8.730,68
Travel and accomodation	€ 9.049,76	€ 1.861,80	€ 1.616,82	€ 31,70	€ 213,28	€ 474,24	€ 1.142,58	€ 1.830,10	€ 7.219,66

Figure … – View project living tables

Following the same logic, **partner living tables** have also self-explanatory column names and are updated live with every new expenditure item from partner reports submitted. Tables can be exported to Excel by pressing 'Export' button under each table.

Partner Living Tables

Partner expenditure summary

Fund	Partner total budget B	Total declared to flc C	Total flc certified D	Total amount declared to flc but found ineligible E	Pending flc level (incl sitting ducks) F= C- D- E	Flc certified but not yet reported to js (pending at lp level) - excluding lp cuts G	Reported to js I	Pipeline S = F+ G+ L+ O+ R	Remaining budget (including pipeline) T= B- P- S	Total amount paid to partner (excluding advance payments) U
E R D F	€ 128.860,12	€ 13.779,19	€ 5.294,66	€ 410,26	€ 8.074,95	€ 0,00	€ 5.294,66	€ 13.368,92	€ 115.491,20	€ 0,00
Partner contribution	€ 22.740,03	€ 2.431,65	€ 934,36	€ 72,42	€ 1.424,88	€ 0,00	€ 934,36	€ 2.359,24	€ 20.380,79	N/a
Total eligible expenditure	**€ 151.600,15**	**€ 16.210,84**	**€ 6.229,02**	**€ 482,68**	**€ 9.499,14**	**€ 0,00**	**€ 6.229,02**	**€ 15.728,16**	**€ 135.871,99**	**N/A**

Export

Partner expenditure per budgetline

Budgetline	Partner total budget B	Total declared to flc C	Total flc certified D	Total amount declared to flc but found ineligible E	Pending flc level (incl sitting ducks) F= C- D- E	Flc certified but not yet reported to js (pending at lp level) - excluding lp cuts G	Reported to js I	Pipeline S = F+ G+ L+ O+ R	Remaining budget (including pipeline) T= B- P- S
Staff costs	€ 31.680,00	€ 12.529,14	€ 4.703,23	€ 267,49	€ 7.558,42	€ 0,00	€ 4.703,23	€ 12.261,65	€ 19.418,35
Office and administration	€ 1.500,99	€ 166,48	€ 61,68	€ 5,18	€ 99,62	€ 0,00	€ 61,68	€ 161,30	€ 1.339,69
Travel and accomodation	€ 3.335,60	€ 232,62	€ 19,34	€ 0,00	€ 213,28	€ 0,00	€ 19,34	€ 232,62	€ 3.102,98
External expertise and services	€ 28.897,00	€ 2.311,80	€ 1.444,77	€ 210,01	€ 657,02	€ 0,00	€ 1.444,77	€ 2.101,79	€ 26.795,21
Equipment	€ 86.186,56	€ 970,80	€ 0,00	€ 0,00	€ 970,80	€ 0,00	€ 0,00	€ 970,80	€ 85.215,76
Infrastructure and works	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Total	€ 151.600,15	€ 16.210,84	€ 6.229,02	€ 482,68	€ 9.499,14	€ 0,00	€ 6.229,02	€ 15.728,16	€ 135.871,99
Net Revenue	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Total eligible expenditure	**€ 151.600,15**	**€ 16.210,84**	**€ 6.229,02**	**€ 482,68**	**€ 9.499,14**	**€ 0,00**	**€ 6.229,02**	**€ 15.728,16**	**€ 135.871,99**

Export

Invoices incurred outside of the eu part of the programme area

Fund	Partner total budget B	Total declared to flc C	Total flc certified D	Total amount declared to flc but found ineligible E	Pending flc level (incl sitting ducks) F= C- D- E	Flc certified but not yet reported to js (pending at lp level) - excluding lp cuts G	Reported to js I	Pipeline S = F+ G+ L+ O+ R
E R D F	€ 128.860,12	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00

Figure … – View partner living tables

CHAPTER 5 – PROJECT REPORT

Project reports are created by the LB, based on partner reports:

- LB creates the project reports in the system and submits them to JS. The LB can access the partner reports and the FLC certificates of all partners in the e-MS to fill in the project report.

- LB prepares the aggregated technical report at project level (based on the progress of activities provided by the partners) every 6 months, according to the established schedule for reporting the consolidated progress of activities at project level.

- LB is obliged to create a financial project report in the system requesting amounts for reimbursement from the programme no later than 3 working days from when FLC certificates summing up more than 5.000 Euro (from all partners) are available in the system, even if not all partners have FLC certificates to be included in the project report. The LB needs to have his/her partner report checked by his/her FLC. Financial data is automatically integrated in the project report by the e-MS. It is not mandatory for such reports to include detailed progress of activities at project level.

- Exceptions:

  a. Preparation costs can be only requested in the first project report! Therefore even if the total amount at project level is below the 5,000 euro ERDF threshold, a project report can be created and submitted to JS.

  b. Last partner report with expenditures incurred and paid in 2018 (including 31st of December 2018) should not include expenditures incurred and paid in 2019.

  c. Also, no threshold limit is imposed in case of final amounts to be requested from the programme (if the requested amount is below 5.000 Euro, a project report can be created and submitted to JS).

- It is mandatory for the LB to create a consolidated project progress report on activities in the system every 6 months, according to the established schedule for reporting the consolidated progress of activities at project level. Such reports on the progress of activities should not include FLC certificates with amounts to be requested for reimbursement by the programme. The activities progress has to be aggregated manually by the LB (using the information provided by the partner/in the partner reports). All sections of the Project Report will be filled in by the LB in a clear and concise manner. Section "Highlight of the main achievements" includes the main achievements of the project with a focus on the content-related activities, in an understandable language even for non-specialists and in a cumulative way (providing an overview from the start of the project to the current period). The project report is submitted to the JS by LB.

- If necessary, more than one project report can be created for a defined reporting period.

- Deficiencies in preparing the project report may result in clarification(s) requested by the JS and sending back the report to the beneficiaries for modifications.

3.1 Needed user rights / privileges

Project reports can only be created by the LB of a project, starting from the moment the project status is changed to 'contracted'.

The user having LB role is the one accepted by the JS in the Handover procedure. It is always possible to see which user is the LB for the project in the 'Show more' button at the top of the project/reporting view.
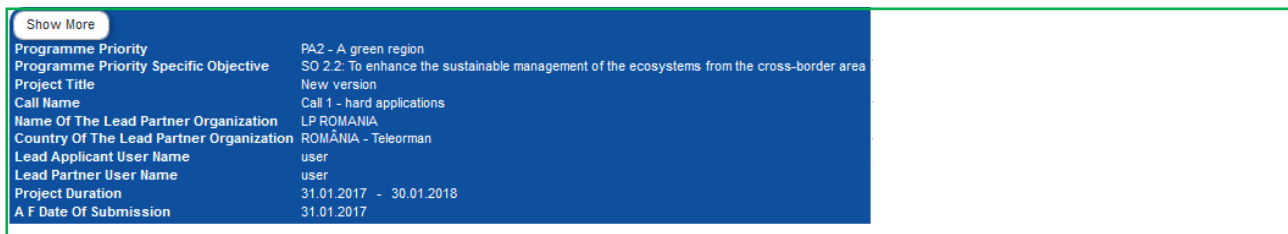
Figure .. – Show more button

However, more users can be assigned to the LB and work together with the LB for creating/submitting project reports (see Chapter 1, 1.3 above).

3.2 Generating a project report

After the project has been contracted, the 'Reports overview' is the default view when accessing the project.

Only lead beneficiaries users can generate and submit project reports.
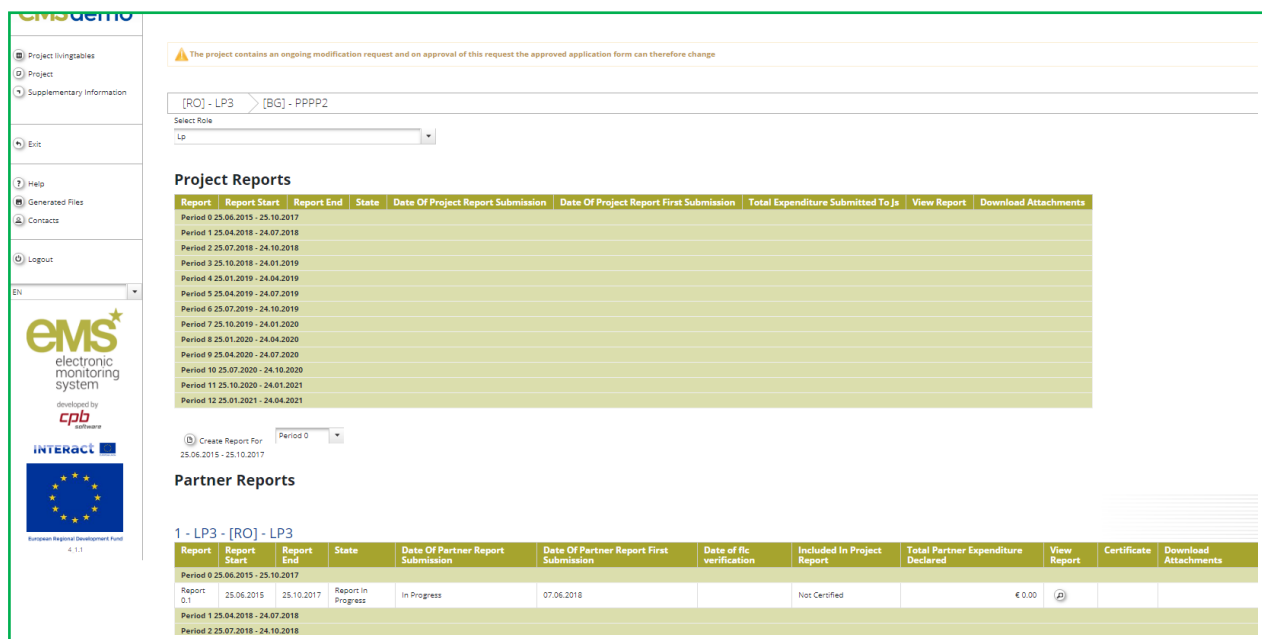
Figure … - Reporting overview for a LB user

In order to generate a project report, the LB needs to select the role 'LB' from the role dropdown box. Each LB has two roles to select from, 'PP' for creating own partner reports and 'LB'. The LB role allows to view reports of all project partners and to create and submit the project report.

For creating a new project report, you need to select a project period (which has been set in the AF) for which you wish to create the report and to click "Create Report For".

Figure … – Reporting overview - Generating a project report

It is currently not possible to have two opened project reports at the same time. You can open another report only once the previous one has been submitted to the JS.

Each project report is given a number which consists of the Period number and the Report number (see example below)

Figure … – Project report showing reporting period and report number

By default, it is possible to create just one project report per period at the initiative of the LB. In case it is needed to create and submit to JS another (second, third) project report(s) during a reporting period, the LB has to contact the JS officer (via e-MS email for example) and to ask for permission to create a supplementary project report - clearly mentioning the reporting period for which such a permission is requested.

It is possible to delete a project report only as long as it has not been submitted to the JS. In order to do this, the LB needs to click on the 'Delete Report' button in the left-side menu.

The LB must delete any empty reports created by mistake. He/she also has to warn the partners to do so and not to submit any empty reports!

Figure … – Project report: deleting a report

The LB user can see and access reports of other partners and related FLC certificates (via the partner reports overview), but he/she cannot create, modify, delete or submit them, unless he/she has been assigned to other partners as a read/write user in the supplementary information ('User assignment' tab) and the partner report was not yet submitted to FLC.

All partner reports have statuses from which users can find out if the report was already certified by the FLC and if yes, whether it was included in the project report.

Figure … – Partner reports overview

3.3 Filling-in a project report

Project reports consist of a financial part and a content part.

The financial part is compiled automatically by the system based on available FLC certificates included in the project report by the LB.

The content part of the report needs to be filled out manually by the LB, based on information provided by the partners.

It is also possible to upload attachments to a project report or to indicate the link to the relevant partner report attachments

3.3.1 'Report' Tab
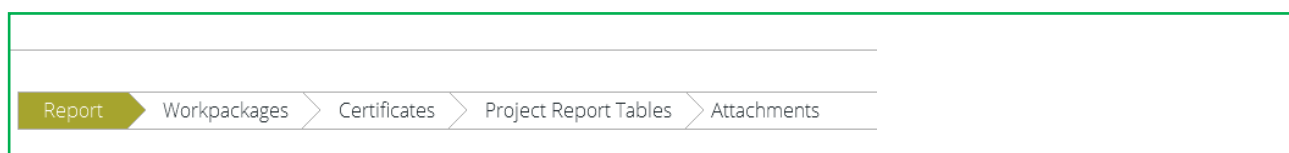
Figure … – Project report: Sections of the report

The 'Report' section focuses on activities implemented throughout the reporting period and will be mainly filled in for the consolidated reports on progress of activities (can be skipped for project reports with only amounts requested for reimbursement).

This section first asks you to provide an overview of the project implementation

since the start of the project by presenting the most relevant progress in the project content activities ('Highlights of main achievements').

An overview of project main indicators ('project main outputs achievement') is also provided (see framed in green below). This table is automatically generated from information provided in the 'Activities' section of the report.

Figure … – Project report: Top part of the 'Report' Tab

You are then asked to provide information on the target groups reached as well as problems encountered and solutions found.

Figure … – Project report: Middle part of the 'Report' Tab

Below you will find an interface to provide information on horizontal principles, where the LB should describe the specific measures/efforts undertaken by the partners during the **respective reporting period** in relation to complying with and promoting the horizontal principles.

At the bottom you will find a tick box, which can be used, at the end of project implementation, to indicate that the project has been fully implemented.

The section 'reporting per activities overview' can be used to access individual activities visible on the second tab

Figure … – Project report: Bottom part of the 'Report' Tab

3.3.2 'Activities' tab

Reporting per activity is the second part of the project report and will be mainly filled in for the consolidated reports on progress of activities (can be skipped for project reports with only amounts requested for reimbursement).

Report sections of individual activities can be accessed either from the navigation bar 'Activities' or from the table located at the bottom of the page under the section 'Report'.

Figure … – Navigation bar – Activities

Reporting Per Activity Overview

Id	Start	End	Type	Title
561	Feb.2016	Feb.2016	preparation	Project Preparation
562	Feb.2016	Feb.2018	management	NA FOR RO-BG
563	Feb.2016	Feb.2018	implementation	A2 - Project management
564	Feb.2016	Mai.2016	implementation	A3 - Elaboration of tender dossiers for public procurement procedures in Bulgaria and Romania
565	Sep.2016	Ian.2018	implementation	A4 - Organization of 8 round tables
566	Iun.2016	Feb.2017	implementation	A5 - Elaboration of a common preliminary study on intermodal nodes' current state and their capability to enhance the TEN-T network
567	Mar.2017	Ian.2018	implementation	A6 - Elaboration of a common strategy on TEN-T network enhancement through improving intermodal nodes' capacity

Figure … – Reporting per Activities Overview table

In this section, you can describe the implementation of each activity in detail, incl. information on activities carried out and contributions by the project partners as well as information on any problems or deviations from the initial plan.

Here you also provide information on project output indicators and activities and deliveries. Reporting on deliverables, incl. upload of evidence of achievement (no more than 50 Mb per file) is also part of reporting on activities.

Figure … – Reporting on activities

3.3.3 'FLC Certificates' tab

Financial reporting is done based on FLC certificates. All FLC certificates of all project partners, which were not yet included in any project report, are available to be included in the project report.

You can decide which of the available FLC certificates to include in the project report under 'Include in project finance report' (see framed in green below). Only the selected FLC certificates will be taken into account for project report.

FLC certificates which are not included in one project report can be included in the following project report. The e-MS does not check whether all the FLC certificates included in a project report by the LB refer to the same reporting period. This means that FLC certificates could originate from different reporting periods. This option is useful in the case when the total value of the FLC certificates for a given period is below the 5,000 euro ERDF thresholds, allowing the LB to cumulate them with the FLC certificates from the next reporting period and exceed the required threshold

Figure ... – Including Partner FLC Certificates in a Project Report

Once the FLC certificates are selected to be added to the project report, they can be accessed from two places in the project report: navigation toolbar tab 'Certificates' or table 'List of Partner FLC Certificates' under 'Reports' tab. Under 'Certificates' only those selected will be visible.

Figure ... – Navigation bar – FLC Certificates

If the LB observes some inconsistencies and needs to revert his/her partner report to FLC/PP, the JS needs to be contacted.

3.3.4 'Project Report Tables' tab

Figure ...- Navigation bar – Project Report Tables

Here you can find various summary tables of the expenditure included in the project report. Project report tables take into account all certificates included in the project report. Please note that the tables are updated before the report is submitted. All tables can be exported to Excel by clicking the 'Export' button from under each table.

Project Report Tables

Project report expenditure summary

Fund	Project total budget	Previous reports (state of play at the date of submission to js of the current report)			Total amount declared to flc	Total amount certified by flc	Flc difference			Total amount included in project report - declared to js
		Declared to flc	Reported to js	Confirmed by ca			Total amount verified by flc and found ineligible	Total amount declared to flc in current report but not processed with the current certificate (flc sitting duck)	Total amount declared to flc in different report(s) but processed with current certificate (flc sitting duck)	
Total co-financing	€ 845.662,12	€ 158.241,11	€ 26.218,40	€ 1.186,60	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Partner contribution	€ 149.234,52	€ 27.924,98	€ 4.626,80	€ 209,40	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00
Total eligible expenditure	€ 994.896,64	€ 186.166,09	€ 30.845,20	€ 1.396,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00	€ 0,00

Export

Figure … – Project Report Tables – Project Report expenditure table

The most frequently used table from this section is 'Project report expenditure summary', which consists in the following sections:

- *Section 'Previous reports':*
    - *Column 'Declared to FLC' displays total amount declared by partners to FLC before the current report was submitted to JS (state of play at the moment of first submission to JS).*
    - *Column 'Reported to JS' displays total amount previously declared to JS from the partner at the date of submission of the current report to JS (state of play at the moment of first submission to JS).*
    - *Column 'Confirmed by CA' displays total amount confirmed by CA until the moment of first submission of project report to JS.*
- *Column 'Total amount declared to FLC' displays total amount declared by partners to FLC from the certificates included in this project report. The total does not exclude amounts turned into sitting ducks/suspended by FLC!! Amount shown ONLY when a certificate is selected for the project report and updates before submission - after submission to JS should not change anymore.*
- *Column 'Total amount certified by FLC' displays total amount certified by FLC for FLC certificates included in this project report. Amount shown ONLY when a certificate is selected for the project report and updates before submission - after submission to JS should not change anymore.*
- *Section 'FLC difference':*
    - *Column 'Total amount verified by FLC but found ineligible' displays total amount cut by FLC from the items verified (does not include cuts on sitting ducks that are handled later). Applies only to FLC certificates included in project report. Amount is shown ONLY when a certificate is selected for the project report and updates before submission - after submission to JS should not change anymore.*
    - *Column 'Total amount declared to FLC in current report but not processed with the current certificate (FLC sitting duck)' displays total amount that was declared to FLC together with one of the LoEs included in the project report but not verified by FLC (sitting ducks that might be processed with a different FLC certificate). Amount is shown ONLY when a certificate is selected for the project report and updates before submission - after submission to JS should not change anymore.*
    - *Column 'Total amount declared to FLC in different report(s) but processed with current certificate (FLC sitting duck)' displays total amount that was declared to FLC with a different partner report (not with it's initial LoE)*

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BUT was verified by FLC with one of the certificates included in project report (ducks included in certified but declared with different report). Amount is shown ONLY when a certificate is selected for the project report and updates before submission - after submission to JS should not change anymore.

- Column 'Total amount included in project report - declared to JS' displays total amount included in project report and declared to JS (includes LP cuts). Amount is shown ONLY when a certificate is selected for the project report and updates before submission - after submission to JS should not change anymore and the date should be added.

3.3.5. 'Attachments' tab

Figure … – Navigation bar – Attachments

The LB needs to make sure all relevant evidence for main outputs and deliverables is well included in the project report, in the 'Activities' section.

In case the evidence is already attached to a partner report corresponding to an FLC certificate included in the project report, the LB will not attach the document again, but will only include the link to where it can be found in the 'Attachments' section.

Should any additional attachments be relevant for the entire project report, the LB needs to upload them in this 'Attachment' section. Any other attachment upon request by the programme should be attached in the 'Attachments' section. Intermediary versions of deliverables or outputs should be updated only if it has been asked specifically.

Please acknowledge the maximum size of an attachment is 50Mb per file.

In case the files are bigger than 50 Mb, the LB should create .rar or .zip packages of no more than 50 Mb and upload them in the Attachments' section of the project report. In order to do so, please use the 'Attachments' tab.
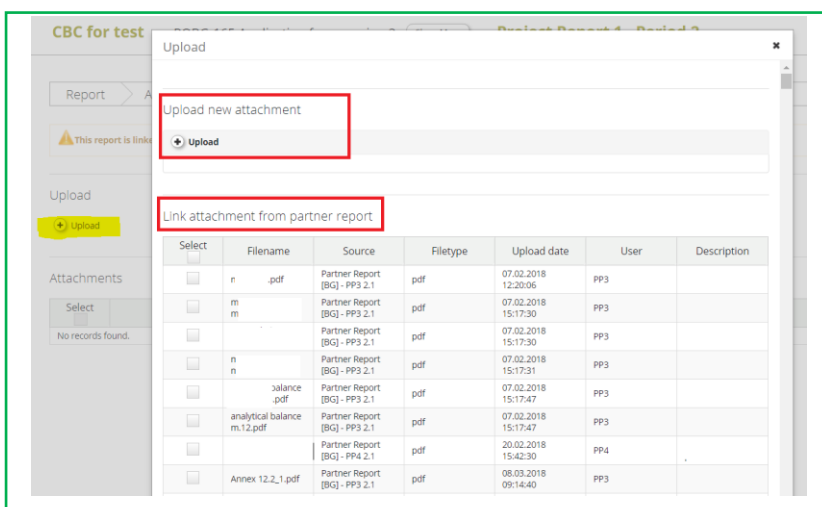

Figure – Attachments to Project report

3.4 Submitting a project report

Before submitting a project report, the saved report needs to be checked (analogically to checking saved projects when submitting the application form) by clicking "Check Saved Report" in the left-side menu.

Once the report is successfully checked, it can be submitted by clicking 'Submit Report', which will appear instead of 'Check Saved Report' button.
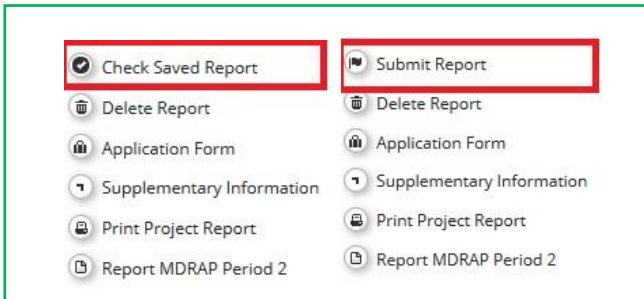

Figure … – Checking and submitting project report

The project report is submitted to the JS. The report state is changed from 'In progress' into 'Report Submitted to JS' and a submission date is displayed in the overview table.

Project Reports

Report	Report Start	Report End	State	Date Of Project Report Submission	Date Of Project Report First Submission	Total Expenditure Submitted To Js	View Report	Download Attachments
Period 0 01.01.2016 - 01.03.2016								
Report 0.1	01.01.2016	15.03.2016	Report submitted to C A	31.01.2018	19.12.2017	€ 1 396.00	🔍	Download Attachments
Period 1 27.04.2017 - 26.10.2017								
Report 1.1	27.04.2017	26.10.2017	Report submitted to C A	04.05.2018	04.05.2018	€ 29 449.20	🔍	Download Attachments
Period 2 27.10.2017 - 30.04.2018								
Report 2.1	27.10.2017	30.04.2018	Report submitted to J S	10.07.2018	10.07.2018	€ 0.00	🔍	Download Attachments
Period 3 01.05.2018 - 26.10.2018								
Period 4 27.10.2018 - 26.04.2019								

📄 Create Report For 01.01.2016 - 01.03.2016   [Period 0 ▼]

Figure … – Report submitted

After submission, the LB can see the report but cannot modify it anymore. A new project report can be opened once the previous one has been submitted to JS.

CHAPTER 6 – HELP AND TECHNICAL SUPPORT

For any problems you might experience with the eMS, please contact the Joint Secretariat at:

- Email addresses: jsrobg@calarasicbc.ro or info@calarasicbc.ro
- The email address of the JS officers assigned to your project or
- By phone at +40 242 313 091 (during office hours: 8:00 – 17:00, Friday: 8:00-14:00)

In all communication related to e-MS, please don't forget to mention the following information:

1. E-MS code of the project you refer to (ROBG-xx)
2. Partner and Number of the report or e-MS Section/Module/Function/ Screen/Field - for which you ask the question
3. E-MS user that encountered the problem
4. Short description of the error/problem you encounter (including actions performed by the e-MS user that triggered the error/problem)
5. Print screen with the error/problem/message you get from the system.

Please note!

	The information above is vital for the celerity of solving the problem (as the accurate identification of the problem allows reproducing it in the e-MS testing environment in order to find a solution).
	The images published in this manual are used as a reference title and they are not reflecting the real images from the e-MS productive environment.
	Your e-MS account is personal and non-transferable and you should not disclose your login Credentials, personal data or any related data to third party! Also, we recommend the users to change their password every 3 months to ensure an increased security and privacy of their account.
	As a user of this system you have to notify about any issue or incident that may affect the data or system security!

	Please be informed that your eMS account can be deactivated upon request!