

KEF Guidelines for Reporting for Projects 2017-09

1. Technical report

1.1. Mid-term report

Mid-term reports are progress reports (in German or English) and are expected to provide an overview on achieved progress, completed work packages, and attained project aims during the period of reporting (approximately 5-10 pages). Additionally a short version / abstract (max. 500 words) in German and English has to be included. The time of deliverance will be agreed upon in the contract. A financial report including invoices has to be provided additionally (see below).

1.2. Final report

Final technical reports (in German or English) have to be submitted to KEF six months after the end of the entire project period at the very latest.

The final technical report has to be more detailed than the mid-term report (approximately 20-40 pages). Besides scientific publications, which we encourage, a separate technical report is mandatory.

The contents of the final technical report have to provide sufficient information on project performance and achieved outcome to enable a review of the results in line with project aims and planning, with special regards to expected results and the respective criteria and indicators. A detailed tabular financial report including invoices has to be provided additionally (see below).

The following issues will have to be addressed in the report:

- Achieved aims and results.
- Discussion about relevance of results and their contribution to the KEF-criteria.
- Indicators for project success with regards to project aims and expected results.
- Information about project specific publications and potential follow up projects.
- In all publications and the final report reference to financial support by KEF has to be given.
- Status of partner (organisation) and scope for follow up projects and joint publications.
- Participation in workshops and scientific networks.

Further documents to be enclosed with the report:

- One printed issue of the report (copyable, single-sided, unbound and unstapled).
- One electronic version (CD-ROM).
- Short version / abstract (max. 500 words) in German and English.
- Four photographs for documentation in electronic version, details on copyright and legend included.

2. Financial Report

2.1 General requirements:

The financial report on project accounts has to cover the entire reporting period in tabular form and correspondingly numbered invoices (see Excel sheet [kef_budget_report_14_01](#)). All invoices of the Austrian partners have to be submitted as originals. Copies of originals are accepted, if the project accounts are embedded in the accounting system of an Austrian university (SAP). In this case the universities have to confirm that (1) the copies of the invoices with a total amount of € [please insert respective amount] correspond to the original invoices and that (2) they are only submitted to the KEF/OeAD-GmbH for funding within this project.

The part of the financial report covering the costs of the partner(s) in the addressed countries has to be audited by an external auditor¹.

Please note the following:

- **Outward form:** The first page of the report has to include a headline (Financial Midterm / Final Report), the number and title of the project and a signature of the project leader.
- **Foreign currency:**
 - You have to show a currency exchange confirmation or bank receipt confirming the exchange rate. This exchange rate (with the date of the currency exchange confirmation or receipt on your bank account) has to be applied to the respective expenses. If such a currency exchange confirmation or bank receipt is missing, the invoice amount shall be converted at the [exchange rate defined by the Austrian Ministry of Finance](#) ("Kassenwerte") for the respective foreign currency for the month in which the expenditure was made.
If foreign invoices are embedded in the accounting system of an Austrian university (SAP), the conversion rate used by the university is eligible.
 - Eligible exchange rates can be found on credit card statements and exchange receipts issued by banks. Please be aware that online currency converter, such as OANDA, will not be accepted.
 - The correct rates of exchange have to be stated in your report.
- **Refunding (Austrian partners):** Only expenses that are supported by invoices will be refunded. The instalments already paid to you have to be stated in your report, as well as the amount due.
- In case you have not used up your entire budget by the end of the project, the **remaining amount** has to be refunded to KEF/OeAD-GmbH. Overheads are not acceptable!
- Especially for expenses abroad it may sometimes be difficult to obtain receipts, for example when using a taxi or buying equipment. We recommend you to use pre-printed receipt books for such purposes (showing item, date, amount, and signature). Otherwise such expenses cannot be refunded by the project.

¹ see [KEF requirements audit report 2015 01](#)

- **Transfers between the different items** of the costs are accepted to a maximum of 10% of the amount under the condition that the total costs of the project are not exceeded.

An invoice absolutely has to contain the following:

- Name and address of the issuer of the bill (invoice)
- Place and date of issue
- Exact specification of the object purchased or of the service
- Currency, amount, and tax, if any
- Balancing endorsement (= endorsement confirming that the bill has been duly paid; this can also be proved by submission of a confirmation of the money transfer / statement of account).

Requirement for the financial report of partner(s) in eligible countries see document "[requirements audit report 2015 01](#)".

2.2 Staff Costs:

Staff costs are primarily eligible for partner country personnel and should not cover the main part of the project budget. They should be a small part of the total expenses, as it is anticipated that participating institutions dedicate staff time as in kind contributions to the project. If staff costs are essential, then reasons have to be clearly stated.

Please note the following:

- Staff costs have to be based on local rates. These are available on demand at the Trade Offices of the Austrian Federal Economic Chamber <https://www.wko.at/>.
- Please specify staff costs for each partner in the project separately, based on local and daily rates and the actual man days required for the project.
- If applicable, please include all salary related costs such as tax, health insurance, employer's share of contribution to taxes (Dienstgeberanteil) for the Austrian partners.
- However, staff costs for Austrian partners are only acceptable in exceptional well justified cases.

Supporting documents which have to be provided:

- Item / content of work done
- Period of time / working days
- Amount due
- Statement that the work has been carried out in the respective country / countries exclusively
- Valid signature / if applicable institutional seal

In Austria: the contract arrangements in Austria are the sole responsibility and liability of the Austrian partner according to the regulations in the contract with KEF/OeAD-GmbH. Any payment however has to be supported by invoices and receipts.

Requirements for the financial report - partner(s) in the eligible countries:

Staff costs will be confirmed in the framework of the audit report. The audit report has to confirm the function in the project, the working days and the daily rate per staff member.

2.3 Travel & Subsistence:

Only staff members of the project are eligible for refund of travel and subsistence cost for project specific travel. Travel and subsistence costs will be calculated based on the guidelines of the Austrian Reisegebührevorschriften (RGV). These will be made available to you on demand for the countries in question. The use of the columns (1, 2a, 2b, 3) depends on how the members of the institutions are categorised; we recommend the use of category 2a.

If valid invoices are provided, the rate for overnight stays (NG) can be exceeded by 600%. The maximum amount that can be reimbursed thus consists of the NG (as provided in the RGV) multiplied by 7.

If no invoices are provided, only a reimbursement of the NG (no multiplication factor) can be supplied.

The whole amount of the daily subsistence rate (TG) can only be reimbursed if no meals are provided (those would have to be subtracted from the daily subsistence rate). The receipt of the TG must be confirmed by the recipient. If the actual subsistence expenses are reimbursed, the daily subsistence rate cannot be claimed. The actual subsistence expenses must not exceed the daily subsistence rate.

In Austria, the following rates apply:

- TG: 26.40 Euro
- NG: 15.00 Euro

Please note the following:

- Travel and subsistence includes international and in-country travel costs.
- Purpose, date and duration of travel, costs and number of flights, subsistence rates and number of days have to be specified on your travel bills.

Supporting documents which have to be provided (only by Austrian partners):

- Original ticket or in the case of air travel, the ticket, a printout of the electronic voucher in combination with the boarding card and the invoice.

2.4 Equipment & Material:

Eligible costs are material expenses (equipment and expendables), laboratory analyses and programming costs. It is assumed that the project partners are already adequately equipped with the basic tools to undertake the envisaged work; if additional equipment is required for e.g. laboratory or field stations then it must be project specific and remain with the partners in the respective partner country. Full justification must be given for its purchase and usage during the project period and beyond, and a letter of confirmation stating the current and future use of the equipment has to be provided to KEF/OeAD-GmbH. As of a net contract

value of EUR 200.- at least two quotations must be solicited for comparison purposes; as of a net contract value of EUR 5,000.- at least three quotations are required.

Supporting documents which have to be provided (only by Austrian partners):

- Invoices, competitive bids

2.5 Dissemination:

Printing costs, final report, literature and communication costs. In case a local workshop has been organised, the method of calculating the costs should be given according to the rules laid out in these guidelines (e.g. research consumables, field costs, local training costs, etc.).

Supporting documents which have to be provided (only by Austrian partners):

- Invoices, list of participants

2.6 Other Costs:

This section should only include costs which do not fall into the categories above, such as costs for infrastructure, transport, construction and furnishing, administration costs of local implementer, and costs for monitoring, self-evaluation or bank charges and audit reports.

Costs for audit report have to be included in other costs

Supporting documents which have to be provided (only by Austrian partners):

- Invoices

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