



FINNISH NATIONAL  
AGENCY FOR EDUCATION

# HEI ICI

## Reporting Guidelines 2017–2020

**11/2019**

**SUPPORTED BY OFFICIAL  
DEVELOPMENT AID FROM THE MINISTRY  
FOR FOREIGN AFFAIRS OF FINLAND**

# HEI ICI Reporting Guidelines

---

2017–2020

Regular reports provide HEI ICI projects a valuable regular overview of project progress and use of funds and indicate where steering will most be needed in the future. They are also necessary because of formal MFA and EDUFI requirements. Take time to consider how the reporting will produce the most useful information for your project implementation.

## 1 REPORTING SCHEDULE AND GENERAL INFORMATION

Reporting is done by the end of March each year. If the project life span is shorter than 2 years, or the project ends before 03/2020, the completion report can be submitted earlier.

The contracting HEI will in collaboration with partners prepare and submit three reports during the project implementation period 2017–2020:

- 1) Annual Progress Report I by 31 March 2018
- 2) Annual Progress Report II by 31 March 2019
- 3) A Final Report by 30 June 2020, if applied for a no-cost extension, deadline for the final report as stated in the state aid decision.

### General Rules of Reporting

The Annual Progress reports and the Final Report should be prepared jointly and compiled together with the project partners. **The reports should be discussed and approved by the Project Board before submitting.** The minutes of the Project Board meeting will be checked during the EDUFI monitoring visits.

As a rule, make sure the report is useful for its reader. The report does not have to paint a rosy picture, rather a realistic image of the progress so far. Please also provide links to dissemination outputs and images wherever applicable.

## 2 SUBMISSION OF REPORTS

The annual reports are submitted electronically to the EDUFI through the electronic “Valtionavustus” system (VA-system).

For collecting and coordinating the report content with your partners, you may use the Word document “HEI ICI Online Reporting Content” first and then transfer the information to the electronic reporting form. The word document has the same content than the electronic form

There is also a possibility to print a pdf document of your answers in the system. Click on “Tulostusversio”, which can be found at the top of the page beneath the “Lähetä käsiteltäväksi”-button.

With submitting the report, you confirm that the project funding has been used in accordance with the necessary agreements and regulations.

## FOUR SIMPLE STEPS FOR SUBMITTING THE REPORT

### 1. Click the Reporting Link sent by EDUFI

A personal reporting link is sent to you by EDUFI. The reporting link is sent to the project’s coordinator from the address [no-reply@valtionavustukset.oph.fi](mailto:no-reply@valtionavustukset.oph.fi). Please check it has not ended up in the junk mail folder.

The link will direct you to the electronic reporting form, which needs to be filled in. Each report has its own specific link.

### 2. Fill in all needed information.

The information to be filled in to the electronic system is identical to the *HEI ICI Online Reporting Content* -template 2017-2020, which can be found online [on the HEI ICI website](#).

The system saves all input automatically. However, we suggest you also make use of the Word document for compiling information to be sure not to lose valuable inputs.

### 3. Upload all necessary attachments.

The attachments are uploaded at the end of the VA-system:

Compulsory:

- The financial report in Excel format (.xls/.xlsx)

- Accounts extract (bookkeeping printout with project number from coordinating HEI, (.xls/.xlsx)
- Audit report(s)
- List of fixed assets
- Project-specific Results framework
- Events table with data

Optional/if relevant:

- Mobility Reports (Feed-back or reports from student and staff mobility periods during the year; attachment not needed in projects with no mobility periods to report)
- External Evaluation report

Only one file can be uploaded in each of the attachment slots, so please combine files into one as necessary.

**4. Submit the application by pressing “Lähetä käsiteltäväksi”-button by the deadline (deadline for the final report is 30.6.2020 or if applied for a no-cost extension, deadline as stated in the state aid decision)**

Please submit your report on time as the online form cannot be accessed after the deadline. Should EDUFI request changes to your report, the reporting system will be re-opened and changes submitted online.

### 3 ANNUAL PROGRESS REPORTS

The aim of the annual reports is to follow the progress in project implementation and gain important input on project results so far.

The annual progress report has a similar format with the final completion report. As such, the progress reports follow the same model as the Final Report but need to be **more concise**.

**The Annual Progress Reports cover all activities up until the end of the previous year.**

The First Annual Reports describe the activities during the year 2017. The the second annual report covers activities implemented until the end of 2018.

**The Annual Report 1 consists of:**

- the annual report filled in into the system, up until the end of the year 2017

Attachments:

- The annual financial report, up until the end of the year 2017 (excel template)
- Accounts Extract / bookkeeping report (printout from accounting system with the project code)

- Mobility Reports

**The Annual Progress Report 2 consists of:**

- the annual report filled in into the system, up until the end of the year 2018

Attachments:

- The annual financial report, up until the end of the year 2018 (excel template)
- Accounts Extract / bookkeeping report (printout from accounting system with the project code)
- Mobility Reports
- Project-specific Results framework, with data from 2017 and 2018
- Events table, with data from 2017 and 2018

**Annual Reports should specify if significant changes** need to be made in the project operations or implementation plans. Which activities did not come into realization? Which challenges were met and how were they solved?

The annual report must show clearly how the project resources have been used and whether their use corresponds to the aims set out in the PD and the annual plan drawn up at the beginning of the year.

**Progress of the project** should be reported against the agreed performance indicators which are presented in the Results Framework. They provide essential information for the project board to make changes or adjustments to the project plans and operations if considered necessary.

In case the start of the project has been delayed or there has been significant deviations from the work plan the reasons for these should be described in the reports. Possible updated versions of work plan or budget should be attached to the report, together with a [Change Request Form](#) if needed.

## **4 FINAL REPORT**

The aim of the Final Report is to analyze the final impact and results of the project activities that have been implemented, and it covers the entire contract period. Please follow the instructions and reflect the whole project period in those section that it is requested and compare the achieved project results with the planned ones. Analyze how well the project has succeeded in implementing the project activities and how sustainable the results are. Describe possible challenges and good practices identified during the project and how they have affected the implementation.

The electronic reporting template and the Reporting Content word document has specific instruction on what to write to each reporting section. Please note that some questions are only covering the last years of the project while others require reflecting the whole project period. Follow the instructions on each section.

**The Final Report consists of:**

- The Final Report, covering the entire project submitted in the electronic system
- Compulsory Annexes:
  - The Financial Final Report, covering the years 2019-2020. Please use the same template as in previous years (excel)
  - Bookkeeping report (printout from accounting system, in excel format if possible)
  - Audit report(s)
  - List of fixed assets
  - Project-specific Results framework, add the data for 2019 & 2020
  - Events table, add the data for 2019 & 2020
- Optional/if relevant Annexes:
  - Mobility reports for 2019-2020
  - External evaluation reports

## **5 FINANCIAL REPORTING**

The contracting HEI is responsible for the control of the expenditure according to the approved budget. However, the report should be prepared in close collaboration with the southern partners, in order to monitor the use of funds at all partner HEIs.

The total amount of annual expenditure (100%) incurred during the reporting period is to be reported in the HEI ICI excel template. **The financing by the Ministry of Foreign Affairs (80 %)** and **the amount of self-financing (20 %)** are calculated in the excel-template on the basis of the total annual amount of expenditure. There is no separate space for cost item-specific reporting of the self-financing part. If the project has not succeeded in meeting the self-financing requirement in previous years, the project must make sure that it will cover the whole project period in the last reporting period. Otherwise state aid will be refunded accordingly.

The excel budget table is to be filled in according to the cost item principles laid out in the *HEI ICI Programme Document 2016-2018*, the *General Terms and Conditions of State Aid*, as well as the *HEI ICI Administrative Handbook 2017-2020*, available on the [HEI ICI website](#).

Only costs occurring between the HEI ICI contract period 1.3.2017-30.3.2020 and directly linked to the project activities can be charged to the project. Costs have to be actual, accrued costs (i.e. verifiable and acceptable costs). As a general rule, hospitality costs are not eligible costs. Only direct costs related to meeting arrangements can be accepted, these can include catering costs in moderation. Funds cannot be used for gifts or alcohol.

**NB. The expenditure of each of the southern partners is to be reported, not only the money transfers made.**

**A cost is to be reported in the year that it is shown on the accounts extract**, regardless of when the actual activity happened. For example: If you are reporting a mobility scholarship for the academic year 2017-2018, and the scholarship has been paid in autumn 2017, you will report the cost as part of the annual financial report 2017.

Make sure that the bookkeeping report and the financial report match – if not, please provide the explanation of the variation in the bookkeeping report (can be a handmade marking).

If the expenditures of the partner university are not shown on the coordinating HEI's bookkeeping report, please indicate in the financial report which costs are in which bookkeeping. Also, please mark the partner expenditures e.g. by hand after the total expenditures in the bookkeeping report so that the bookkeeping report and the financial report match.

Fill in the excel sheet on an annual basis. The same document is to be used throughout the whole project implementation period. The data inserted in the annual progress reports automatically show in the summary sheet. In the final financial report, make sure that the previous years reported are also in the same excel sheet and that the final report is the latest corrected version.

**Please note: If you add rows to the excel, double-check that the formulas remain functional and check that the amounts add up.**

**BUDGET CHANGES DURING THE YEAR.** Use the comments field to present additional details on the use of funds.

If the expenditures under any cost item varies annually more than 15 %, should EDUFI be informed by a Change Request. If you have submitted a Change Request to EDUFI during the year, please refer to the approved Change Request in the comments field of the specific cost item.

In case you have budget changes relating to earlier or later use of budgeted funds, or minor changes without the need for a formal Change Request, please indicate them in the comments field.

- **COST ITEM 1-2** Salaries are allocated to the project using time sheets and the higher education institution's method of allocation of working hours. The working hours should correlate with those billed to the project, and observable in the working hours monitoring system. Time sheets are not attached to the report, but are kept at the partner HEIs, and will be checked in the final audit and during the monitoring visits by EDUFI. **Please indicate the total working hours of each staff member to the excel template.**
- **COST ITEM 3 Grants for students and staff.** Please report under this category costs related to student mobility periods, and short-term staff mobility with **the sole purpose of teaching as part of normal curricula.** Other mobility periods, such as capacity building and trainings, are reported under “salaries and fees” and “travel costs”. There is no specified time limit for what is considered a mobility period, the aim of the mobility is decisive (capacity building / participation in normal teaching). **NB. Only grants as lump sums for students/teachers are reported under cost item 3.** The travel costs (flights etc.) for mobility are reported under the **Cost item 4 “travel costs”** and not as part of the Grants for students and staff. This is to make reporting easier, as all travel costs are normally allocated under the travel costs in the bookkeeping programmes.
- **COST ITEM 5 Services and sub-contracting.** In case there are Finnish partners in the project, all the salaries and fees paid to the Finnish partners should be reported under Cost item 5. Please indicate the total number of working hours for Finnish partner staff in the explanatory field. Eventual annual audits are also reported under this cost item.
- **COST ITEM 6 The overhead costs of the Finnish coordinating HEI.** The percentage for indirect employee costs and the overheads percentage by the Finnish HEIs given at the time of application remain the same throughout the whole project duration.
- **COST ITEM 7 The direct administrative costs of the Finnish coordinating HEI.** In general, all administrative costs of Finnish HEIs should be included in the overhead costs or subcontracted assignments. In case there are some administrative costs, for instance meeting arrangements, bank transfer costs, exchange gain/loss etc. which have not been included in full cost model overheads they can be reported under direct administrative costs.
- **COST ITEM 8 The administrative costs of Partner HEIs** No undefined general overhead costs are accepted under this cost item, there needs to be a clear description of what services/items are covered and costs need to be verifiable in the bookkeeping. Costs under this cost item may include costs arising directly from project implementation (e.g. photocopying or printing, venue rentals for seminars/workshops, VAT losses, bank transfer fees).

- **COST ITEM 9 Fixed assets** As a rule, the HEI ICI funding can be used for fixed assets in the southern HEIs only. However, in particular cases, some procurements are being made in Finland. In these cases, the costs are reported under Fixed assets of the coordinating Finnish HEI under Cost item 9.

All adjustments between the advance payments by the Ministry of Foreign Affairs and the final project expenditures are finalized between EDUFI and the coordinating HEIs in the end of the project time after submission of the Final Report.

**The payment schedule of the state aid during the project implementation 2017-2020 is:**

50 % of the state aid: May 2017

30 % of the state aid: after approval of 2017 Annual Progress Report (dl 03/2018)

10 % of the state aid: after approval of 2018 Annual Progress Report (dl 03/2019)

Balance of the final 10% of the state aid after approval of 2020 Final Report (dl 06/2020)

## **6 AUDITING**

The Audit is used as a monitoring tool by which the reliability of financial statement and compliance with the applicable financial reporting framework is assessed.

**An audit is required at least for the Final Report at the end of the implementation period,** and as deemed necessary by the MFA and EDUFI. Projects may be asked to perform an extra audit after the first annual progress reports.

Audits shall be carried out in accordance with international auditing standards (ISRS 4400). Please read more in the General Terms and Conditions of State Aid, available on the [HEI ICI website](#). Guidelines for auditor are found from EDUFI webpage and can be used for compiling the terms of reference for the audit. The audit should be available in English for the project partners.

The audit report should be as comprehensive as possible in order to clarify for project partners and possible evaluators the financial standing of the project.

## 7 REPORTING CHECK LIST

### A good report:

- Includes a list of acronyms and abbreviations
- Is clear and concise
- Uses precise terms and avoids the use of vague expressions such as “several”, “a number of”, “next week”, etc.
- Provides input on the cross-cutting objectives and country strategies of Finnish development policy
- Explains how the objectives of the project were achieved
- Provides information about the results of the project
- Distinguishes between activities and results
- Quantifies results whenever possible
- Provides analysis of problems encountered
- Provides content that will help further planning and development of the programme