



Frequently-Asked Questions ACTION 3: Applicants and beneficiaries  
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## **A. APPLICANTS**

### **1. What is exactly Action 3?**

Action 3 provides support to transnational initiatives, studies, projects, events and other activities related to the international dimension of all aspects of higher education. This action aims at promoting European higher education through measures enhancing its attractiveness, accessibility, profile, image and visibility.

Action 3 projects should contribute to:

1. the promotion and awareness raising of the European higher education sector as well as the relevant cooperation programmes and funding schemes;
2. the dissemination of the programme's results and examples of good practice;
3. the exploitation of these results at institutional and individual level.

### **2. What kind of activities might be carried out in the frame of this action?**

Action 3 provides support to activities related to the international dimension of all aspects of higher education, such as promotion, accessibility, quality assurance, credit recognition, mutual recognition of qualifications between European and third countries, curriculum development, mobility and quality of services for international students. On the contrary, projects dealing with information campaigns for individual Erasmus Mundus joint programmes or projects seeking to promote single universities/ Erasmus Mundus National Structures are considered ineligible as they do not fall within the scope of Action 3. Examples of eligible activities are indicated in the Programme Guide (Section 7.2.2). Furthermore proposals should address the **annual priorities that are defined in the Call for proposals**.

### **3. What are the annual priorities and can a proposal address more than one?**

In addition to the Programme Guide, an annual Call- for Proposals is published in order to specify the activities, the application criteria and the budgetary allocations relevant to the call concerned. As regards Action 3, the Call for Proposals might define a set of priorities that the potential applications should address. These are usually themes that define important current trends in the area of higher education or bring the attention to less represented subjects, geographical regions or target groups. All priorities are equally important and a proposal may address more than one annual priority.

There is not a pre-defined quota of projects to be funded per priority. All proposals will be assessed according to their quality and relevance to the selected priorities.

### **4. Who can participate in Action 3?**

The Erasmus Mundus Programme 2009-2013 is open to higher education institutions and to any organisation active in the field of higher education from any part of the world.

Eligible participating organisations include:

- Higher education institutions (HEIs) from all countries of the world;
- Erasmus Mundus consortia;
- Public or private bodies active in the field of higher education from all countries of the world;
- Erasmus Thematic Networks selected under the Erasmus strand of the Lifelong Learning Programme (these will be considered as a single participating organisation).

Erasmus Thematic Networks are financed only when it is indicated so in the annual Calls for

proposals. National organisations acting in their capacity as Erasmus Mundus National Structures are **not** eligible to participate in Action 3 promotion projects. Restricted Calls for proposals addressed exclusively to the Erasmus Mundus National Structures are sent directly to the National Structures.

### **5. Who can apply for an Action 3 project (acting as Coordinator)?**

Only organisations based in the following countries (eligible applicant countries) are eligible as coordinating institution (applicant):

- EU Member States
- Croatia: as from 01 July 2013, Croatia should become the 28th Member State of the European Union and should therefore be considered as 'European country' in the context of the Erasmus Mundus Programme. As a result, Croatian individuals and institutions are invited to consult the forthcoming EM calls for proposals in order to verify their eligibility status for the call concerned.
- EEA-EFTA States (Iceland, Norway and Liechtenstein)
- Candidate countries with a pre-accession strategy and potential candidate countries of Western Balkans and the Swiss Confederation can also act as coordinator, providing an agreement establishing their participation in the EM programme is in force by the date of the selection decision. Should this not be the case, organisations from the country concerned will be considered as third-country organisations entitled to participate in projects as partners **but neither to submit nor coordinate them.**

### **6. What is the minimum / maximum composition of a consortium for an Action 3 project?**

The minimum partnership is composed of:

- for *Attractiveness projects*, eligible participating organisations coming from at least three eligible applicant countries and from at least one third country.
- for *Internationalisation of Erasmus Thematic Networks*, the Network and 15 eligible participating organisations representing at least 10 different third countries. Activities implemented in the context of the internationalisation of Erasmus Thematic Networks are financed only when it is indicated so in the respective annual Call for proposals.

The maximum number of project partners is not defined in the Programme Guide and has to be decided by the applicant. The partnership composition will be evaluated in terms of its diversity (type of organisations involved, geographical coverage) and demonstrated expertise / complementarity of the partners rather than the number of partners involved. The role of each European and third country partner and their level of involvement to the project should be coherent and clearly described in the proposal.

### **7. Where can Action 3 projects take place?**

Action 3 projects can take place anywhere in the world.

### **8. What kind of conditions and obligations should Action 3 proposals respect?**

Action 3 proposals **must** have the following characteristics:

- have a clear European dimension and a wide geographical scope;
- have a clear international (third-country) dimension;
- contribute to fostering intercultural dialogue and mutual understanding between cultures;
- ensure that they do not overlap with other European Union programmes; projects falling primarily

within the scope of other programmes (e.g. Lifelong Learning, Tempus, Youth in Action, Citizens for Europe, etc.) will not be funded;

- have clear objectives responding to demonstrated needs, clearly defined outputs and expected outcomes and include a plan to ensure the sustainability of the project and its results beyond the period of funding;
- last between 12 and 36 months and begin their activities in Autumn of the application year.

### **9. How can an organisation demonstrate that it is active in the field of higher education?**

An organisation can demonstrate that it is active in the field of higher education by attaching to the application a description of its main higher education activities.

Higher education institutions do not need to prove that they are active in the field of higher education.

### **10. Can an organisation active in the field of higher education that does not have a registered legal entity submit a proposal or be involved in a project as a partner?**

An organisation that does not have a legal entity cannot co-ordinate a project or be a full partner. Financially it means that they cannot receive Community-funding or play a major management role in the project. However, such organisation can be involved in the project activities and contribute to its outcomes.

### **11. As mentioned in the Programme Guide (Section 7.2.2) "applicants are invited to involve the Erasmus Mundus Students and Alumni Association wherever relevant". What can be the role of the EM Students and Alumni Association in an Action 3 project?**

It is considered that the involvement of the representatives of the EM Students and Alumni Association in Action 3 brings added value and visibility to the projects. The students and alumni may contribute to the Action 3 activities as speakers, participants in meetings and conferences, target groups of surveys or in any other meaningful way related to the content of the project in question. However, it should be underlined that the EM Students and Alumni Association does not hold a registered legal entity. As a consequence this association is not eligible within the framework of Action 3 call for proposals (see also question n° 10).

### **12. If selected, what are the contractual conditions?**

Selected projects proposed for enhancing the **Attractiveness of European higher education** will be offered a "*Grant Agreement with Multiple Beneficiaries*" with the coordinator and the participating organisations (co-beneficiaries) of each selected project. The agreement will be drawn up in euro and detail the conditions and level of funding. This grant agreement will be signed between the Agency and the beneficiary and its duration will vary from 12 to 36 months. The awarded grant can be the same or lower than the requested grant.

### **13. Do the partners have to sign any kind of document between them?**

In the context of the grant agreement with Multiple Beneficiaries the co-beneficiaries mandate the coordinator through a duly endorsed document ("the mandate") to take full legal responsibility for the implementation of the agreement and agree to do everything in their power to help the coordinator

fulfil its contractual obligations. The Mandate is signed by each co-beneficiary and must be annexed to the grant agreement that is signed between the Agency and the coordinator.

The definition of a memorandum of understanding / partnership agreement between the participating organisations is an example of good practice and strongly recommended. Furthermore, it demonstrates the quality and reliability of the cooperation mechanisms of the consortium.

#### **14. What are the letters of endorsement?**

The application must include letters of endorsement from each partner organisation. There is no official format for these letters that should be drafted by the Consortium. The endorsement letters should indicate how the project fits within the strategy of each partner organisation and what will be the added value for the organisation in question to participate to it. Furthermore they should confirm the partner's agreement with the application as submitted. They are usually signed by the Legal representative of the partner organisation or another appropriate authority that is authorised to represent the organisation in legally binding agreements. Scanned or faxed signed letters are accepted.

The endorsement letters must also indicate the value of the financial contribution that the partner organisation has agreed to make to the project activities. The amount indicated in the endorsement letter is an estimation of the financial contribution made by each partner and should correspond to what is indicated under Table 3 of the budget. The endorsement letters demonstrate that the partners are aware of the project's structure, objectives and budget and are committed to actively participate in it.

#### **15. When does my project start? Under which period exactly are my costs eligible?**

Action 3 projects must start in autumn of the application year. The maximum project duration is 36 months. Costs are eligible only for activities carried out **during the eligibility period of the concerned project.**

#### **16. Can I receive more than one grant for my project?**

According to the financial regulation applicable to the general budget of the European Union, the same project must not receive more than one grant from the European Union budget. If your project is selected to receive an Erasmus Mundus grant, the beneficiary cannot receive a grant from another European programme for the same project and funding period.

#### **17. Can a Higher education institution or an organisation active in the field of higher education who is participating in another Erasmus Mundus project under Actions 1 and/or 2 be financed under A3?**

It is possible that a Higher education institution or an organisation active in the field of higher education which is already participating in another Erasmus Mundus project under Actions 1 and/or 2 to be financed under Action 3 as a coordinator or project partner. However, this is only eligible on the condition that the grant is not related to the same action or the same work programme. In no circumstances shall the same costs be financed twice by the Erasmus Mundus programme or any other Community Programmes.

Furthermore, in the case a coordinator manages two projects in the framework of Erasmus Mundus or is involved in a second as a partner, it should demonstrate that it has the capacities to do so and that it will be able to remain available and committed for the successful implementation of the

respective projects.

**18. Can a Higher education institution or an organisation active in the field of higher education submit more than one proposal under Action 3?**

Yes, there is no limit in the number of proposals submitted under Action 3 by a higher education institution or an organisation active in the field of higher education. Potential applicants are advised to reflect more on the quality of the proposals they will present and less on the number.

**19. How are the submitted proposals selected?**

The proposals are selected through a competitive system based on their quality from the content and organisational points of view and are all subject to the same application rules. The Erasmus Mundus Unit of the Education, Audiovisual and Culture Executive Agency is responsible for performing the eligibility check and for verifying whether the proposals fulfil the selection criteria. The quality assessment of each eligible application against the set of Award Criteria (Programme Guide, Section 7.4) is performed by independent experts. On the basis of the academic experts' assessment and their final score awarded to each application, an Evaluation Committee composed of Commission and Agency staff draws up a list of projects to be selected. The selection decision is taken by the Director of the Agency taking into account the recommendations of the Evaluation Committee.

**20. Are the thematic areas that the proposal is focusing on considered important in the selection process?**

Proposals may focus on any thematic area according to the expertise of the higher education institutions or organisations involved. The choice of thematic area of reference does not constitute a selection criterion. The proposals must demonstrate their relevance to the annual priorities specified in the call for proposals and their overall quality.

**21. Should a proposal focus on only one geographical region? Are projects that promote cross-regional cooperation eligible?**

Action 3 projects may focus their activities and partnership on only one geographical region although this is not mandatory. Partners from different world regions may be involved in the same project if this is required by its nature, structure and objectives. Cross-regional cooperation is therefore eligible. In all cases the geographical focus of the project is not a criterion but an element linked to its overall quality. The geographical focus of the project (whatever this is) should be well justified, the partners should complement each other and bring added value to the project.

**22. What are the target groups of Action 3? Should the target groups of the project be well defined in the proposal?**

The target group of the project is the category/ies of persons who stand to benefit directly or indirectly from the activities. An Action 3 project may address any category of persons involved in higher education from students to researchers and policy makers. The target group of each project should be well specified and explained in the proposal.

### **23. What are the general financial conditions? How is my project going to be financed?**

The grant application must contain a detailed budget estimation in which all prices are given in euro. The budget must have revenue and expenditure in balance and show clearly the costs which are eligible for financing from the European Union budget. The source and amounts of any other funding received or applied for the same project must be indicated. The EU grant will not cover more than 75% of the eligible costs. For more information on the eligibility of costs please consult the Programme Guide (Section 7.5).

### **24. How to use the bank account related to my project?**

The account specified in the Grant Agreement and to which the Erasmus Mundus grant will be paid should be:

- in the name of the Coordinator (personal accounts are not acceptable under any circumstances);
- denominated in EUR, if at all possible;
- specific to the project, where possible;
- in one of the Member States of the EU or an EEA-EFTA State.

Cash withdrawals from the account should be avoided. In cases where it is impossible to avoid cash withdrawals they must be substantiated by receipts. Moreover, the reasons for cash withdrawals should be clearly stated in the Final Report. Interests gained on pre-financing payments must be declared at Final Report stage and will be deducted from the final payment or added to a possible reimbursement.

### **25. What does exactly mean "dissemination" and "exploitation" of the project?**

The activities of dissemination and exploitation are closely related but distinct from one another.

Dissemination can be defined as a planned process of spreading information on the activities, outputs and results of programmes and projects to key actors and target groups. It occurs as and when the results of programmes and initiatives become available. Exploitation consists of 'mainstreaming' and 'multiplication', where:

- mainstreaming is the planned process of transferring the successful results of programmes and initiatives to appropriate decision-makers at local, regional, national or European level;
- multiplication is the planned process of convincing individual end-users to adopt and/or apply the results of programmes and initiatives.

### **26. What does the term "sustainability" mean? Is project sustainability an important element?**

Sustainability refers to the ability of a project to endure, be maintained and function over the long term. The capacity of a project to be sustainable is a very important element and part of the award criteria that are applied when evaluating the proposals. A successful project should display a sustainability plan of good quality that will allow the long term exploitation of its results. Furthermore, the partner organisations but also any other relevant organisation/institution at local, regional, national or international level should be involved in this process in order to make the most of the project outcomes.

**27. What is "Quality assurance" and how relevant it is for an Action 3 project?**

The term quality assurance refers to the mechanisms that allow measuring the quality of the project throughout its implementation. Quality assurance is the process of systematic monitoring and evaluation of the various aspects of the project that guarantees that the minimum standards of quality are being attained. Quality assurance is thus related to the quality of project management and the on-going evaluation of the project, as well as to the quality of its outcomes. It is considered a very important aspect of an Action 3 project and included in the award criteria applied when evaluating the proposals.

Projects whose quality can be demonstrated are more attractive to a broader public. Thus, quality assurance is crucial for the sustainability and long term exploitation of the project results as well for promoting the outcomes of the project. Therefore, Action 3 proposals should demonstrate clear provisions for quality assurance.

**28. Action 3 projects are defined as "Erasmus Mundus Promotion Projects" in the Programme Guide. How important is the "promotion" aspect of an Action 3 project and how is this related to the award criteria?**

One of the main objectives of Action 3 is to fund projects that promote the European higher education and raise awareness worldwide about this sector and about the relevant cooperation programmes and funding schemes. The term "promotion" is not explicitly mentioned in the award criteria but it is embedded in all of them. Furthermore, the "promotion" aspect of Action 3 is highlighted in the Call-for proposals as part of the annual priorities of the call (e.g.: promotion of European higher education in certain geographical areas, promotion of the Erasmus Mundus programme towards European students).

**29. As an applicant, should I open a bank account especially for the application even if I am not sure that my application will be selected?**

The grant agreement you will sign with the Agency if you are awarded a grant will contain the obligation for the beneficiary (i.e. coordinating institution for Action 3) to use a specific bank account or a sub-denominated account under their existing bank account to receive the EU funding. In that respect, we would strongly suggest that the bank account provided at the stage of your application remains the valid one if your application is selected. This will avoid a delay in the signature of the grant agreement or an amendment at the early stage of the project due to a change of bank account.

## **B. BENEFICIARIES**

### ***30. Who is responsible for the management of the Erasmus Mundus grant within the partnership?***

The coordinating institution is responsible for the management of the Erasmus Mundus grant. Consensus of the partners and transparency in the management of the grant are crucial elements. Following the coordinators lead the partners should agree on the way the grant awarded will be distributed taking into account the composition of the partnership, the work plan, the nature of activities and their venues. A clear definition and distribution of the different tasks from the beginning on, has been confirmed as a good practice in order to avoid misunderstandings regarding this issue. Therefore, all the partners are requested to agree in the endorsement letters with the content of the application, including their role and financial contribution.

### ***31. Can the composition of the Consortium be modified after having been selected?***

A change in the partnership is possible and can be implemented following a request for an official amendment of the grant submitted by the coordinator. A change in the composition of the partnership may result either from the arrival of an additional partner, the departure or replacement of a partner. The amendment of the partnership may not lead to an increase in the grant awarded. The amendment request should be accompanied by a revised work plan and a revised breakdown of the overall budget and grant between the partners as well as the signed letters of mandates of the respective new partners. The approval of the amendment is subject to an evaluation process by the Agency.

### ***32. What other modifications to the project can take place during its implementation?***

During the implementation of a project other modifications to the project can take place such as a change of the coordinator, a major change in the work plan, a modification of the eligibility period or transfers between budget headings exceeding 10% of the amount of each heading for which the transfer is intended. All requests for such modifications require an official amendment to the grant agreement that will be examined by the Agency and will be subject to approval.

Other types of modifications which require only the formal approval or notification to the Agency include minor changes in the work plan, a modification of the deadlines for submission for reports, a change of the legal representative or a contact person within the coordinator, a modification of the bank account or small transfers between budget headings (lower than 10%).

Modifications of the grant agreement should occur only if necessary for the smooth running of the project and should be requested at least 60 calendar days before the end of the eligibility period mentioned in the Grant Agreement. Detailed information on the modifications of the grant agreement [and the relevant procedures can be found in the Administrative and Financial Handbook - Action 3](#) (Section II).

### ***33. Is VAT an eligible cost? How about customs duties and other taxes on goods and services?***

In principle, VAT is ineligible unless the coordinator and partners can prove that they are unable to recover it. For this purpose evidence must be provided in the form of an official document, from the appropriate tax authority, certifying that the beneficiary is not subject or is exempt for the actions in question.

Other types of taxation, duties and charges related to the project expenditure are eligible costs if they have finally been spent by the partnership. The coordinator must ascertain from the competent national authorities the provisions, rules and legislation governing the taxation of project expenditure in their countries.

### **34. What is the 10% rule?**

This refers to the possibility to transfer amounts between budget headings of maximum 10% of the amount of the heading in question without an official amendment. Budget transfers among headings of eligible costs that exceed 10% of the amount of each heading for which the transfer is intended are subject to an official amendment procedure. Such transfers may not affect the overall implementation of the project and may never lead to a higher grant than the amount stipulated in the grant agreement.

### **35. How important is the dissemination and exploitation of project results?**

Significant emphasis is placed on the impact of the EU co-financed projects and on ensuring that what they produce will be widely distributed and used. It is recommended that the beneficiaries have a strong plan for dissemination and exploitation of results from the start of the project. Project results are the products, methods, experiences and policy lessons that the projects may realise as well as the international cooperation they may generate. A detailed listing of what may be regarded as a project result is displayed in the Administrative and Financial Handbook - Action 3 (Section VII).

The results generated, the lessons learned and the experiences or cooperation gained by each project should be made available to the widest possible public. Dissemination and exploitation is a means of maximising the impact of the project results, optimising their value and using them actively in systems and practices at local, regional, national and European levels. Well-planned and well-executed dissemination and exploitation ensure that the project results reach beyond those directly involved in the partnership and have an impact that is sustained beyond the project's lifetime.

### **36. Should the beneficiary acknowledge the support by the Erasmus Mundus programme in publications?**

Beneficiaries must clearly acknowledge the support by the Erasmus Mundus programme and use the European Commission's logo in all communications or publications in whatever form or medium including the Internet.

The logo can be found on the following link:

[http://eacea.ec.europa.eu/about/eacea\\_logos\\_en.php](http://eacea.ec.europa.eu/about/eacea_logos_en.php)

Project products and results that are distributed must make reference to the co-financing that the Erasmus Mundus programme has provided and should also incorporate the European Commission logo in order to increase awareness of the programme.

### **37. How will my project be monitored by the Agency?**

The Agency is responsible for monitoring all the projects that have been successful in securing funds from the Erasmus Mundus programme. Monitoring can be performed in one or more of the following ways:

- assessment of the work carried out and reported by the project (progress and final reports);
- visit by Agency representative(s) to the premises of the coordinator;
- visit by Agency representative(s) to a project event or partnership meeting.

A monitoring visit has to be distinguished from an audit. The main purpose of the monitoring visit is to provide support for each project, offering guidance and advice that can be integrated by the project team to achieve a successful outcome. The monitoring is also aiming at ensuring that the project is aligned with and fulfilling its objectives and that serious problems are avoided through the early identification of any difficulties. Good practices are also identified during monitoring visits and can be disseminated so that others may benefit from these.

### **38. What is the Report of Factual Findings on The Final Financial Report – Type I and when the beneficiary should submit this report?**

The Report of Factual Findings on the Final Financial Report - Type I is an independent report of factual findings produced by an auditor.

The beneficiary is required to submit to the Agency a Report of Factual Findings on the Final Financial Report - Type I produced by an auditor in support of the payment request of the balance in accordance with Article II.23.2 of the Grant Agreement.

### **39. Who does choose the auditor eligible to deliver the Report of Factual Findings on The Final Financial Report – Type I and what is the role of the auditor?**

Each beneficiary is free to choose a qualified external auditor provided that the following cumulative requirements are met:

- 1) The external auditor must be **independent** from the beneficiary
- 2) The external auditor must be **qualified** to carry out audits of accounting documents in accordance with national legislation. A beneficiary established in a third country (i.e. non-EU member state) must comply with equivalent national regulations in the audit field.

The auditor's role is limited to reporting only factual findings.

### **40. Does the submission of a Report of Factual Findings on the Final Financial Report – type I mean that the Agency, the Commission or the Court of Auditors waive their right to carry out their own audits?**

The Agency may at any time during the Grant Agreement/Decision and up to five years after the closure of the action, arrange for audits to be carried out (Article II.27.1 of the Grant Agreement).

### **41. What kind of costs should the beneficiaries consider the certification and the production of the Report of Factual Findings on The Final Financial Report – Type I?**

The cost of the certification and the production of the **Report of Factual Findings on the Final Financial Report - Type I** is an **eligible cost** in the Grant Agreement/Decision for which the certification is submitted. It should be provided for under the budget heading "Other direct" of the detailed budget tables attached to the project proposal/application.

### **42. Which documents should the beneficiaries prepare for the auditor?**

The following documents may serve as a basis for certification (the list is not exhaustive):

- 1) Call for proposals,
- 2) Grant Agreement including the General Conditions, amendments and the Annexes,
- 3) Administrative and Financial Handbook,

4) The Report of Factual Findings on the Final Financial Report - Type I guidance notes, this refers to the link:

<http://intranet.eacea.cec.eu.int/reference-documents/SitePages/Programme%20management.aspx>

#### **43. What exchange rate must be used by the beneficiary to report expenses not made in EUR?**

The beneficiary shall submit the payment requests including the underlying financial statements, in euro. Any conversion of actual costs into euro shall be made by the beneficiary at the monthly accounting rate established by the Commission and published on its website for the month when the last of the two parties (in EACEA) sign the agreement <http://ec.europa.eu/budget/infoeuro/index.cfm>

**Best Practice concerning proof of payment and reporting:** A credit card statement never solely constitutes a valid supporting document. The Agency may also ask for proof of payment. You are recommended to provide supporting documents in an official language of the European Union. Please keep in mind that your project might be chosen for an audit. You have to store your documents for up to five years after the lifetime of your project.

#### **44. How do I calculate staff costs?**

The actual staff cost must be calculated taking into account the annual gross cost of the employee, and should include all the normal charges paid by the employer, such as employer's social security contributions and related costs, but must exclude any bonus, incentive or profit sharing arrangements. The annual cost must then be divided by the number of working days to obtain a daily staff cost. The number of working days is defined as follows: 365 days minus legal and public holidays. Staff costs must be broken down into categories 1 to 4 of the Standard Classification of Occupation (ISOC Appendix A of the Financial and Administrative Handbook).

#### **45. How do I report staff costs?**

The beneficiary must use the reporting table in order to calculate the daily rate based on the number of working days reported and the total costs. The actual staff costs must be reported per partner and per staff category in the Excel reporting tool. The reporting table calculates the daily rate. This rate cannot exceed the maximum ceiling for staff costs per category (see definition of staff category in Appendix A in the Financial and Administrative Handbook):

Staff category 1 (maximum amount 450€ / day)

Staff category 2 (maximum amount 300€ / day)

Staff category 3 (maximum amount 250€ / day)

Staff category 4 (maximum amount 125€ / day)

#### **46. What kind of supporting documents do I need to keep at the disposal of the Executive Agency?**

The beneficiary and partners must keep a full and accurate record of each of their employees who have worked on the project. This record must include the following details:

- Name of the employee concerned and his/her role and tasks in the project
- Supporting documents related to costs and charges paid by the employer for the employee (same documents as those used for accounting and fiscal purposes).
- Time allocated to the project by the employee by means of a monthly time sheet dated and signed by both the employee and the employer showing the percentage of time spent on the project of the total working hours of the employee. If no time sheets are available, please

provide any other evidence showing the time dedicated to the implementation of the project by the employee (i.e. pay slip).

**47. How are the subsistence costs (daily allowances + maximum hotel price) of the project reimbursed by the Agency?**

Subsistence costs (daily allowances and maximum hotel price) can be reimbursed using the maximum ceilings published in the Administrative and Financial Handbook.

If the internal regulations of the partner organization impose a lower limit than the maximum ceilings indicated in the handbook, the lower limit of the internal regulation must be used to define the maximum eligible daily subsistence cost. The reimbursement of subsistence costs can also be based on actual costs. In this case the actual cost must not exceed the maximum ceiling mentioned in the Financial and Administrative Handbook.

Supporting documents for subsistence cost: all receipts and tickets (hotels, local transports, etc.) for costs paid on the basis of a daily allowance, a reimbursement form must be provided.

**48. What kind of supporting documents regarding travel costs do I need to keep at the disposal of the Executive Agency?**

For travel costs:

- A) Flights: Boarding passes, travel agency invoices or flight confirmation indicating the price.
- B) Other means of transport: transport tickets and receipts.
- C) For travel using private car: a receipt from the recipient of the reimbursement indicating the expenses, the date of the travel and as well as the departure and destination addresses.

**49. When shall I ask for an amendment of budget headings of direct cost?**

An amendment is necessary when the budget transfer between headings of direct cost exceeds 10% of the amount of each heading of eligible direct costs for which the transfer is intended or if a transfer of less than 10% affects the implementation of the action. These modifications require an exchange of letters between coordinator Institution and the Agency. Only amendment requests signed by the legal representative will be treated.

**50. Are indirect costs eligible?**

"Indirect costs" of the action are those costs which are not specific costs directly linked to the implementation of the action and can therefore not be attributed directly to it. They may not include any costs identifiable or declared as eligible direct costs.

To be eligible, indirect costs shall represent a fair apportionment of the overall overheads of the beneficiary and shall comply with the conditions of eligibility set out in Article II.19.1 (Grant Agreement General Conditions).

Unless otherwise specified in the Article I.3 in the Grant Agreement, eligible indirect costs shall be declared on the basis of a flat rate of maximum 7 % of the eligible direct costs.