ERASMUS+ PROGRAMME

GUIDELINES FOR MANAGING ERASMUS+ KA3 PROJECTS:
SUPPORT TO THE IMPLEMENTATION OF EHEA REFORMS
Activities 2014-2016

2nd version December 2016
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Introduction

These Guidelines for administrative and financial management and reporting applies to grants awarded in 2014 under the Erasmus+ Programme for the Key action 3: Support to the implementation of EHEA (European Higher Education Area) reforms.

The general objective of this initiative is to support the implementation of EHEA reforms in Erasmus+ programme countries. To this end, National Authorities for Higher Education are invited to engage in self-identified, demand-driven activities based on the findings and gaps identified in the Bologna Process Implementation Report of 2012 for their respective countries and on the priority actions of the Bucharest Communiqué. The expected impact is:

- stronger links between policy challenges and implementation of reforms;
- improved application of European tools in higher education, including synergies with tools in other sub-systems of education and training, enhancing quality, supporting mobility and internationalisation;
- increased capacity to support shift to student-centred learning in higher education institutions

Other Documents

This document should be read in conjunction with your grant agreement, the restricted Call for proposals EACEA 20/2014 addressed to Erasmus+ National Authorities for Higher Education, and the Instructions for completing the Application Package.

The link to these Guidelines and the templates for project reporting are published under the beneficiary space of Key Action 3 - Support to the implementation of EHEA reforms: http://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space en

(Choose the action Key Action 3 – Support for Policy Reform – project management and project reporting)

For further information or clarifications on the content of these Guidelines for reporting, please contact us via the functional mailbox for this action: EACEA-BOLOGNA@ec.europa.eu
1. **OVERVIEW PROJECT LIFE CYCLE (FROM THE SIGNATURE OF YOUR GRANT AGREEMENT UNTIL AUDIT)**

**CONTRACTUALISATION**

Applicants who have been successful in the selection process receive a grant agreement from the Agency. The Agreement indicates the grant awarded and sets out the Financial rules to be applied. Payments are usually made in instalments.

**REPORTING**

**SUBMISSION OF PROGRESS REPORT**

At the mid-point of the project life cycle, applicants are required to submit a **Progress Report** providing information on project implementation and expenditure incurred thus far (not applicable for projects = or less than 18 months duration). The report is assessed and only after its acceptance the second instalment can be paid (if any contractually foreseen).

**MONITORING OF PROJECT**

The European Commission/Executive Agency monitors the implementation of the project through its life-cycle. In situ project visits and **Monitoring** initiatives are undertaken in some cases.

**ELIGIBILITY PERIOD AND PROJECT ACTIVITIES**

The Eligibility Period is the time during which expenses can be incurred and covered by the European Union ‘grant. The length of the eligibility period depends on the project duration. Planned project activities are carried out.

**SUBMISSION OF FINAL REPORT & AUDIT**

At the end of the project, a **Final Report** is submitted which provides information on project implementation, results achieved and expenditure incurred. The report is assessed and given a rating and it is the rating which dictates whether the final payment is made in part or in full. Once the project has closed, the Agency/Commission may elect to carry out an audit within 5 years of the closure date.

**DISSEMINATION AND EXPLOITATION OF RESULTS WITHIN PROJECT LIFETIME**

**DISSEMINATION AND EXPLOITATION OF RESULTS BEYOND PROJECT LIFETIME**
1.1 Your project in the lifecycle of the Erasmus + Programme

Policy
The Erasmus + Programme is implemented via annual Calls for proposals and it is expected that your project will contribute to the policy priorities of this programme. Please check the web pages of the different bodies involved in policy making in the sector such as the Directorate General for Education and Culture (DG EAC) in order to keep your project in line with the latest policy developments in the field and priorities your project is linked to.

Eligibility of costs
The Agency co-finances the costs of the project activities from the beginning until the end of the eligibility period. Any project activities occurring outside of the eligibility period are not eligible for funding.

At the beginning of the project the Agency transfers to your project a first pre-financing payment which amounts to the percentage of the European Union's contribution to the project costs set out in the grant agreement. Depending on the duration of the project, there may be a second pre-financing payment. At the end of the project and after approval of the project results, analysis and approval of the costs incurred, the Agency will execute the final payment.

Monitoring and reports
To enable the Agency to monitor and assess the achievements of your project, you are required to submit a final report. This document will only be viewed and analysed by representatives of the Agency to assess the project performance and decide upon de payment of the due part of the grant. As part of the monitoring activity, the Agency may organise a meeting with the key people on your project (in Brussels or at your premises).

Changes
If during the project's lifetime the need for changes to the grant agreement arises, you must request an amendment to the Agency PRIOR to the change(s) or input them via the Participant portal. (see Section "Amendment requests" in these Guidelines).

Dissemination and exploitation
Dissemination and exploitation of your project and its results are integral part of your project and are very important as they determine the extent to which your results reach the intended audience and are subsequently utilised. It is therefore important that you plan thoroughly your dissemination and exploitation strategy right from the beginning.

Keeping documents
After the project's closure, independently of the report on factual findings made by an auditor to be transmitted with the final report, the Agency reserves the right to launch an audit to verify the accounts. The grant agreement includes a specific requirement to keep records (accounts and all supporting documents) for 5 years after the final payment is transferred to the beneficiary's account.

These areas are now presented in more detail.
2. MONITORING OF THE ACTIONS BY THE AGENCY

2.1 Purpose

The main purpose of the monitoring is to provide support for each project, to offer guidance and advice which can be integrated by the project team as it endeavors to achieve a successful outcome. Monitoring also ensures that projects fulfill their stated objectives and allows the identification of good practices and lessons learned so that others may benefit from them.

2.2 What kind of monitoring

A performance oriented monitoring is more relevant in the first half of the project and will target more at the way the project is being managed and how activities are developing as compared to initial plans. A result oriented approach is more relevant in the second half of project implementation and will focus more on the produced deliverables, their outreach, dissemination, future exploitation and sustainability.

The Agency's monitoring may cover operational and/or financial aspects and may be performed through face to face meetings or remotely. Monitoring can be performed through different means:

- Agency's desk monitoring: through the review of progress and final reports
- Agency's monitoring visits: monitoring visits are normally organised around an event organised by the project. However, they may also consist of a visit by Agency's representatives or experts to the premises of the beneficiary (in situ visit);
- Meeting with a project at the Agency's premises: a visit by project representatives to the Agency; or invitations of project representatives to participate in an event organised by the Agency or the European Commission. These can be the organisation of Coordinators’ meetings and thematic clusters meetings aiming at networking, creating synergies and best use of expertise and resources between projects.

The above list is not exhaustive - additional project monitoring methods may be developed.

3. REPORTING

The Agency is currently revising its reporting procedure and is moving towards an eReporting system. This section of the Handbook will be updated as soon as the new rules for submitting reports are in place. Meanwhile, please refer to the currently available documents for preparing the reports as the information required will not be modified, only the procedure for submitting reports.

3.1 The purpose of the report

Reporting on your project's achievements is both a crucial and beneficial part of the project management process. The report you are required to submit serves a dual purpose:

- For your own benefit and use. The report is a means of communication between you and your peers about the activities you are undertaking - you place information on the achievements obtained through your activities at the disposal of a wider community. Through the dissemination of this information, you increase the potential for being contacted by interested parties with useful input or feedback.
For the Agency’s benefit and use. The report allows an overall evaluation of the activities’ outcomes and their impact and European added value. The assessment of the report enables the Agency to take a decision on the launch of the payment (at final report stage).

In order to provide a practical and structured means for a project to report its achievements, the Agency has prepared report templates – including a financial reporting table – accompanied by instructions on how to complete them. The link to the templates can be found further down in this section. The approach that has been taken is expected to facilitate compliance with reporting obligations towards the Agency as well as enable the identification of best practice and the extraction of qualitative and quantitative analysis and statistics.

A Final Report, covering the reporting for the entire project duration must be submitted two months after the end of the project. (For projects of KA3 Support to the implementation of EHEA reforms for the call 2014, no progress report is required since the duration of the action is only 18 months).

The link to these Guidelines and the templates for project reporting are published under the beneficiary space of Key Action 3 - Support to the implementation of EHEA reforms: http://eacea.ec.europa.eu/erasmus-plus/beneficiaries-space en

(Choose the action Key Action 3 – Support for Policy Reform – project management and project reporting)

3.2 Reporting period

The final report covers activities implemented from the 1st November 2014 to 30th April 2016 and must be submitted by the 30th June 2016.

3.3 Instruction to complete the report

Please note the following points before you produce and submit your report to the Agency:

- You must use the appropriate reporting templates and financial tables provided by the Agency. We will send you the templates electronically in due time.
- All sections and tables of the report templates must be completed.
- Each page of the report must bear the grant agreement number.
- The declaration of honour has to be signed in original by the legal representative.
- The report should be written in one of the official working languages of the EU (English, French or German) and be submitted within two months following the end of the eligibility period.
- The report must be sent electronically and on paper (1 original) to the address specified in article I.6 of your grant agreement for an action (article I.6.2)
- The report should not be used as a means to signal major changes. These are subject to formal amendment requests that should be submitted separately, at any event, within a minimum of 60 days before the end of the eligibility period (article I.10.9)
- You are strongly advised to send your reports by registered post in order to ensure a record of postage. Additionally, you are advised to keep a copy of the full report, including any annexes.
3.4 Structure of the reports

The Final Report consists of two parts:

- a Public Part;
- a Confidential Part.

The Public Part presents a summary of the content of the project and its achievements. It is a document intended for the general public, including people who are not familiar with the area the project addresses.

The Confidential Part contains information about the execution of individual activities, the management of the project, the project finances, and any supplementary information the beneficiary would like to communicate to the Agency/Commission (DG EAC). The legal representative of the beneficiary organisation must confirm that the data and information contained in the report are accurate and in accordance with the facts. This document will only be viewed and analysed by representatives of the Agency to judge the project performance and decide upon the payment of the due part of the grant.

If there is any information or issue that the beneficiary wishes to raise but is not considered as suitable for external communication then it should be included in the Confidential Part.

Please note: the Public and Confidential Parts of the report when put together should offer the complete picture of a project thus enabling it to be fully evaluated. However, the two parts should not contain the same information.

A complete financial analysis of the project's expenses will be done only at the submission of the Final Report.

3.5 Structure of the Public Report

 Guidelines on the preparation of the content

The public report style and language should be suitable for a general public. Please bear in mind that the summary part should be of a quality that would allow it to be published without further revision or editing.

The report should include details of all products/results produced within the reporting period in accordance with the approved work programme. It may contain diagrams and pictures illustrating the work of the project. Copying content from the original application does not suit the external communication purpose of the Public Part and is to be avoided. The use of EU project-related terminology is not recommended. Use instead the actual titles and names of the various deliverables and products.

The public report should include information on the following headings:

1. Project objectives: describe the realisation of tangible objectives and the needs addressed. Highlight the potential impact upon and benefits reached. In particular how the challenges identified in the priority themes have been tackled and led to solutions and concrete outcomes.

2. Project methodology and activities: describe the project activities and methodology for achieving the project objectives, including the evaluation and dissemination strategies. Describe dissemination activities put in place and collaboration with other peers. Indicate where results were published disseminated e.g. website details, contact details etc.

Present the identified national demand-driven activities, based on the findings and gaps identified in the Bologna Stocktaking Report of 2012 and on the priority actions of the Bucharest
Communiqué:

- Main gaps identified
- Risks you have faced and overcome in the implementation process
- Solutions found and concrete results

3. **Project outcomes and results:** describe the major achievements and results for the reporting period. Explain the impact and relevance of outcomes/achievements reached. Explain the impact and relevance of outcomes/achievements on the target groups.

4. **Sustainability and plans for the future:** include a description of plans to carry out the remaining work to achieve project objectives. Emphasize how the project outcomes / achievements will be sustainable beyond the project's lifetime.

5. **Contribution to EU policies and impact:** describe how this project has contributed to key EU policies, objectives and priorities (implementation of the Bologna reforms; EU initiatives and programmes in the field of higher education, etc...) and its short and long-term impact. In particular in fulfilling the gaps identified in the Bologna Process Implementation Report of 2012 for your respective countries and on the priority actions of the Bucharest Communiqué.

More specifically in:

- Creating stronger links between policy challenges and implementation of reforms;
- Improving application of European tools in higher education, including synergies with tools in other sub-systems of education and training, enhancing quality, supporting mobility and internationalisation;
- Increasing capacity to support shift to student-centred learning in higher education institutions.

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<tr>
<th>Report Structure – Public Part</th>
<th>Suggested Content</th>
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<tbody>
<tr>
<td><strong>Required Headings</strong></td>
<td><strong>Suggested Content</strong></td>
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<tr>
<td>Project objectives, methodology activities, outcomes and results and sustainability</td>
<td>• Describe the realisation of tangible objectives and the needs addressed.</td>
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<td>• Highlight the potential impact upon and benefits to the target user groups.</td>
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<td>• Describe the project outcomes/achievements.</td>
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<td>• Explain the impact and relevance of outcomes/achievements on the target groups.</td>
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<td>• Indicate where results can be found e.g. website details, contact details.</td>
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<td>• Describe dissemination activities</td>
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<td>• Describe monitoring and evaluation activities.</td>
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<td>Contribution to EU Policies and</td>
<td>• Describe how this project has contributed to key EU policies, objectives and priorities (implementation of</td>
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3.6 Structure of Confidential Report

The Confidential Part of Final Report includes the following parts:

**Section 1 Declaration of honour by the Beneficiary**

It is a *Formal* declaration of the accuracy of the information provided in your report. The legal representative must declare that the data and information contained in the report are accurate and in accordance with the facts. This document will only be viewed and analysed by representatives of the Agency to judge the project performance and decide upon the payment of the due part of the grant.

Make sure that the declaration is signed by the legal representative (the same person who signed the grant agreement). If the declaration page is signed by a different person, the Agency will not be in a position to accept the report, which would delay the due payment.

**Section 2 Implementation of the work programme, activities and project management:**

Under this section compare the initial milestones and objectives versus the final completion of project activities. The final work plan will be compared to your initial work plan (content of the work packages and the information provided in the budget tables will allow us to evaluate the final results in comparison with the initial work plan, input and resources made available by the project).

Please include activities which aim to determine whether the project planning and implementation are effective and project milestones are met. Describe the implementation of the activities in your work programme, including the list of all deliverables/achievements. In case of problems encountered describe the solutions that have been either implemented.

- **Execution of individual Work Programme activities**

  Under this heading, describe the *activities foreseen* and the success in implementing these activities. In case of problems encountered provide information on how they have been solved. Also provide information, where new activities have been added during the eligibility period.

  Provide information on the *deliverables/outcomes* (along with details of variations from the initial plan, if relevant).

  Indicate the *Bologna experts* (including the students) and *National Agency staff* (affiliated bodies) involved in the project.

  Please attach a *list of products* (for example list of participants; agenda and minutes of meetings; products; newsletters; etc…).

There are 6 types of work packages, for each of the work packages, describe briefly the main milestones and implementation of the work-packages versus the initial workplan:

- the implementation and final outcomes of the work packages: aims and objectives of the work package; milestones, management and final concrete outcomes,
- list of deliverables/outcomes: studies, reports, dissemination material and events (conference/seminar/workshops, etc.)
- management and distribution of tasks: how the National authority / affiliated entity was involved; whether experts in higher education (national and international) were involved and what were their tasks.

The six types of work packages:

1. Preparation: provide activities implemented, such as detailed needs analysis (surveys; comprehensive reports of the problem areas; etc…).

2. Management: include activities implemented such as planning, finances, coordination and internal communication, organisation of project meetings.

3. Implementation (the substance of the work planned): include the results of the development and testing of the intellectual outputs/tangible results of the project (conference/seminar/workshop; peer learning activity; peer review activity; studies; dissemination material).

4. Monitoring: include quantitative and qualitative information which aims to determine whether the project planning and implementation were effective and project milestones are met.

5. Evaluation: prove that the activities implemented have guaranteed that the project results have met high quality standards.

6. Dissemination and Exploitation of results: describe final products which have served the purpose of information spreading and awareness raising and mainstreaming and multiplication of results.

- Overall Management of the Work Programme

Under this heading, explain the methodology put in place to manage the project, the coordination with the different stakeholders and the implementation of quality assurance tools. Report on any particular difficulty the project encountered related to the management.

Information should be provided on how the collaboration with the Bologna experts/partner organisations has been organised (including tools and methods put in place to manage the Bologna expert team and monitor the project's progress and quality of results). Please provide the list of the Bologna experts (including the students) and national Agency staff (affiliated bodies) involved in the project.

Explain also which networking activities have been set up such as:

- National, bilateral, regional or international conferences, seminars or workshops on a priority theme.

- Voluntary Peer Learning Activity on Bologna process priority themes (including clusters of countries facing similar challenges) which have been identified by the Bologna Follow-up Group workplan.

- Peer Review Activity involving several countries.
- Analysis such as studies and dissemination material on a priority theme.

Provide information on how communication (website, newsletters, etc) and dissemination strategy and activities implemented and major results.

**Section 3 Financial Reporting Table**

The financial reporting for your project must be carried out using the Excel workbook that has been provided by the Agency for that purpose. The link to the templates is published under the beneficiary space of Key Action 3 - Support to the implementation of EHEA reforms:


More information is given on the financial reporting in part 4. Financial Rules of these Guidelines

**Section 4 Other Supplementary Information (optional)**

In this section you should include information or issue you do not consider suitable for Sections 2 and 3 but that you wish to communicate to the Agency.

You should attach to the Confidential Part any document produced within the project that provides useful information for the assessment of the project performance. For instance, minutes / proceeding on:

- National, bilateral, regional or international conferences, seminars or workshops on a priority theme.

- Voluntary Peer Learning Activity on Bologna process priority themes (including clusters of countries facing similar challenges) which have been identified by the Bologna Follow-up Group workplan.

- Peer Review Activity involving several countries.

- Analysis such as studies and dissemination material on a priority theme.

- Or any dissemination material you have produced, any further products (publications, CD-ROMs, DVD, promotional material, articles published, etc).

**3.7 How to send the report**

The complete report should be sent to the email address EACEA-BOLOGNA@ec.europa.eu. In case of heavy supporting documents, please create a dedicated space in your website.

**3.8 Processing the report**

Each report must be submitted to the Agency by the deadline indicated in the grant agreement. Late submission may considerably delay the process of analysing and assessing the report.

This document will only be viewed and analysed by representatives of the Agency to judge the project performance and decide upon the payment of the due part of the grant.
3.8.1. Incompleteness of a report

If a report is incomplete (for instance, some parts are missing or incorrect), the Agency may request that further information be supplied and provided through the submission of a new, updated version of the report. The submission of a new version of the report is especially important if the Public Part is not of sufficient quality for its publication. However, if the missing or incomplete information relates to the Confidential Part, the Agency may decide that the additional information can be submitted separately e.g. without the project having to submit a new version of the report. The Agency will specify the form in which the additional information should be submitted. In these cases, the period foreseen in the contract for payment will be suspended until the additional information has been received by the Agency.

Please be aware on the rules on audit certificate, all the projects receiving a grant higher than 60,000 euros need to provide an audit certificate type II. You can find the instructions on EACEA’s website.

3.8.2 Rejection of a report

In addition, there are a number of elements that are indispensable for the Agency to carry out an analysis of the report. The absence of any of these elements would render the Agency unable to assess the report and would thus lead to a rejection of the report until the missing information had been provided.

Reasons for rejecting reports:

- no original version of the report is received;
- the original signature of the legal representative is missing (the signature of a person other than the legal representative cannot be accepted);
- the Public or the Confidential Part is missing;
- the financial report (electronic version) is missing or the amounts presented are not in accordance with the initially agreed budget;
- the report, including the financial report, has been submitted using wrong templates and/or the excel reporting tool;
- the report has been submitted in a language other than English, French or German.
- The report does not include an audit certificate.

Based on the experts' assessment and their recommendations, the Agency takes a final decision with regard to the payment of the due part of the grant. In case that a report is not complete and additional information needs to be submitted, the related payment is likely to be delayed. Once the assessment is complete, the Agency will inform the project of the final evaluation e.g. its decision and feedback on the project's progress and achievements.
4. FINANCIAL RULES

The following rules applied to National Erasmus+ Authorities for Higher Education and when stipulated by the agreement also to designated Affiliated Entities, such as their Erasmus+ National Agency or other, which assist them in the implementation of the project. These organisations can act as an Affiliated Entity, which may declare eligible costs, or as an associated partner participating in the implementation on a no cost basis.

4.1 General Provisions on Eligibility of Costs Eligible

The general context, nature and amount of expenditure will be considered when assessing eligibility of costs.

Eligible costs are costs actually incurred by the beneficiary of a grant which meet the following criteria:

- they are **incurred during the duration of the action** as specified in the grant agreement, with the exception of costs relating to final reports and certificates. The period of eligibility of costs will start on the 1st November 2014 and expenditure may be authorised before the grant is awarded. Under no circumstances can the eligibility period start before the date of submission of the grant application.

- they must **relate to activities involving the eligible countries** in the Erasmus+ Programme. Any costs relating to activities undertaken outside these countries or by organisations that are not registered in an eligible country are not eligible unless they are necessary for the completion of the action and duly justified in the application form and in the report;

- they are **foreseen in the estimated overall budget** of the action;

- they are incurred in **connection with the action** which is the subject of the grant and are **necessary** for the implementation of the action;

- they are **identifiable and verifiable**, in particular being recorded in the accounting records of the beneficiary and determined according to the applicable accounting standards of the country where the beneficiary is established and according to the usual cost-accounting practices of the beneficiary;

- they **comply with the requirements** of applicable tax and social legislation;

- they are **reasonable, justified** and comply with the requirements of sound financial management, in particular regarding economy and efficiency.

The beneficiary's internal accounting and auditing procedures must permit direct reconciliation of the costs and revenue declared in respect of the action with the corresponding accounting statements and supporting documents. The same criteria apply to the Affiliated Entities which are designated for partially or totally implementing the action/project.

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1 Affiliated entities are defined as follows: legal entities having a legal or capital link with applicants, which is neither limited to the action nor established for the sole purpose of its implementation. These affiliated entities have to fulfil the eligibility and exclusion criteria and therefore the appropriate supporting documents will have to be provided. Affiliated entities may declare eligible costs and for this purpose have been identified by National Authorities and are integrated in the agreement.

2 Associated partners are defined as follows: Organisations that are involved in the implementation of the action/project although they do not form part of the consortium. They cannot receive direct funding from the project's EU grant. Associated partners provide the consortium with input, facilities or assistance that enhances the quality of the work programme. They participate on the basis of their own contributions. National Authorities have identified such associated partners and these are integrated in the agreement.
4.2 Eligible direct costs and budget categories

The eligible direct costs for the action are those costs which, with due regard for the conditions of eligibility set out above, are identifiable as specific costs directly linked to the performance of the action and which can therefore be booked to it directly. Eligible direct costs should be declared into the Excel reporting table following their nature in the listed categories of the budget.

*To be noted:* the Excel reporting table has been conceived in a very user friendly way (similar to the one provided at application level), beneficiaries will find a page of technical instructions on how to fill in data directly on the first worksheet of the table self.

4.2.1 Staff costs

The cost of personnel working under an employment contract with the applicant or equivalent appointing act and assigned to the action/project, comprising actual salaries plus social security contributions and other statutory costs included in their remuneration, provided that these costs are in line with the applicant's usual policy on remuneration policy of the beneficiary or, where applicable, its affiliated entities. NB: this cost must be actual cost incurred by the beneficiary and staff cost of affiliated entities is eligible only if it is paid directly or reimbursed by the beneficiary or by its affiliated entities. These costs may include additional remuneration, including payments on the basis of supplementary contracts regardless of their nature, provided that it is paid in a consistent manner whenever the same kind of work or expertise is required and independently from the source of funding used. The corresponding salary costs of personnel of national administrations are eligible to the extent that they relate to the cost of activities which the relevant public authority would not carry out if the project concerned was not undertaken.

4.2.2 Experts costs

The cost of experts assigned to the action/project must be actual cost incurred by the beneficiary or by its affiliated entities and is eligible only if it is paid directly or reimbursed by the beneficiary or by its affiliated entities. The work of an expert should be considered as researcher work and the related costs may include payments on the basis of compensation fees, provided that it is paid in a consistent manner whenever the same kind of work or expertise is required and independently from the source of funding used; subsistence allowances (for meetings, including kick-off meetings where applicable, European conferences, etc.) provided that these costs are in line with the beneficiary's usual practices.

4.2.3 Travel and subsistence costs

Costs of travel and subsistence costs (for meetings, including kick-off meetings where applicable, European conferences, etc.) are eligible provided that they are in line with the beneficiary's usual practices on travel and subsistence costs.

4.2.4 Equipment and materials

Depreciation cost of equipment (new or second-hand), only the portion of the equipment's depreciation corresponding to the duration of the action and the rate of actual use for the purposes of the action may be taken into account by the Executive Agency, except where the nature and/or the context of its use justifies different treatment by the Executive Agency.

Costs of consumables and supplies, specifically purchased for the activities of the action/project, are eligible provided that they are identifiable and assigned to the action.

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The total reported costs for equipment may not exceed 10% of total eligible costs reported for the action.
4.2.5 Subcontracting, consultancy and other external services

Costs entailed by other contracts awarded by the beneficiary (National Authority or when designated its Affiliated Entity) for the purposes of carrying out the action are eligible provided that the conditions laid down in grant agreement are met.

When awarding a contract is concerning consultants eventual cost for travel and subsistence should be included in the awarded contract and not charged on the project via “Travel & subsistence” budget category.

Example of subcontracting costs arising directly from requirements linked to the performance of the action including IT costs, studies, dissemination of information, specific evaluation of the action, translations, reproduction, etc.

The total reported costs for subcontracting may not exceed 30% of total eligible costs reported for the action

4.2.6 Other direct costs

All costs that by their nature can’t be declared under the previous listed budget categories can be then charged under “Other costs” category. Some examples could be: costs relating to external audits as established by the agreement, costs for speakers invited to conferences, eventual costs for trainees etc.

4.2.7 Eligible indirect costs (overheads)

A flat-rate amount, up to a maximum of 7% of the eligible direct costs of the action, is eligible under indirect costs, representing the beneficiary’s general administrative costs which can considered eligible for the implementation of the action/project.

Indirect costs may not include costs entered under another budget heading. It has to be reminded that in the case of organisations receiving an EU operating grant (National Agencies for example), indirect costs are no longer eligible under this specific action.

Please note also that all costs related to the administration of the action (i.e. consumables, supplies, photocopying costs, telephone costs, internet access, paper, etc.) are not eligible, as they are considered included under the 7% flat-rate amount.

4.2.8 Ineligible costs

Under no circumstance can the following types of costs be considered as eligible:

- return on capital;
- debt and debt service charges;
- provisions for losses or debts;
- interest owed;
- doubtful debts;
- exchange losses;
- costs of transfer from the Agency charged by the bank of the beneficiary;
- costs declared by the beneficiary and covered by another action receiving a European Union grant. In particular, indirect costs shall not be eligible under a grant for an action awarded to the beneficiary who already receives an operating grant financed from the Union budget during the period in question;
- contributions in kind;
- excessive or reckless expenditure;
- others (in accordance with the relevant legal base);
- expenses for travel to or from countries other than those participating in the project/programme, unless explicit prior authorisation is granted by the Executive Agency.

When the National Erasmus+ Authority designated as Affiliated Entity a National Agency, both organisations will take care to avoid double funding as in no circumstances shall the same costs can be financed twice by the Union budget (i.e. both as an activity supported under the Operating grant of the National Agency concerned and as an activity supported under the present project, see also previous section related to indirect costs at page 5).
4.2.9 Checks and Audits

Audits and controls of grants awarded by the Executive Agency still remain relevant and necessary. Beneficiaries (National Authorities and Affiliated Entities when designated) are bound by the obligation to preserve all documentation that is relevant to the co-financed action or work programme during a five year period from the date of the payment of the balance, or three years in case of low value grants. Those supporting documents shall not consist of the accounting statements necessary for demonstrating the underlying costs actually incurred. Extracts of accounts may be requested in certain cases for a qualitative check, such as for example the nature of the employment contracts of staff accounted for the project, the working times of a staff member or money transfers in the context of the project.

The Commission and the Agency have the right to access to beneficiaries' additional documents and information for the purpose of the periodical assessment of data, as well as to exercise its powers of controls, notably for fraud prevention or detection.

The audits we are referring to under this section are the ones launched a posteriori by the Commission, Agency or Court of Auditors.

We draw your attention to the fact that monitoring missions, ex-post controls and external audits can be carried out at any time during the implementation of the project or up to 5 years after the final payment.

The filing system of all documents relating to the project should be organised from the start of the project and all accounting documents should be duly classified. In fact the goal of an audit is to verify that the following measures were taken:

- Check that all adequate supporting documents (accounting and operational material) exist and are duly classified;
- Request missing documents from the NA/AE or different departments as a matter of urgency;
- Check that all the supporting documents are adequate, relate to the project under reference and refer to activities undertaken during the eligibility period;
- Check that the allocation of costs is consistent, accurate and in accordance with the principles of sound financial management.

Please note that activities which are not duly justified by adequate supporting documents will be rejected by the Agency/auditors during respectively on desk checks, ex-post controls and audits. Moreover, the Agency reserves its right not to accept late reception of documents (late meaning after the contractual deadlines have passed or, in case of an audit, after the transmission of the final audit report by the auditors to the Agency).

Therefore the administrative work of collecting documentation is quite important and it is worth insisting on the following:

- all supporting documents relating to declared costs of eligible activities of the project’s implementation must be gathered by the NA (signatory of the agreement) or AE (in case it is designated to implement the whole project). Nevertheless the responsibility of the management of the EU grant is always on the organization which signed the agreement whether the costs relate to the NA or AE;
- all documents should state the project’s reference and possibly the reference to the relating Work Plan’s activity;
- the importance of having a separate bank account (or sub account that allows identification of payments made) for the project funds;

- the need to have a good accounting and internal control system leading to transparency. This has to be reflected in a reliable and easy audit trail, where financial data can be traced from general ledger to source documents and which constitutes a basis of objectivity.

4.2.10 Supporting documents to be kept

In order to facilitate the administrative work of collecting supporting documents, it is provided a non-exhaustive list of documents in relation to the category of budget costs that beneficiaries should be provide in case of on desk control, checks or audit.

Staff costs: employments contracts, salary payslips, timesheets (per person) showing the effective working time spent on the project, extract of official accounting books with reference to staff, presence list to meeting and events where applicable, bank transfers.

*Please note - Timesheets*: the Agency is not going to provide a template for timesheet due to the fact that organisations as ministries and national agencies already have in place internal systems of working hours bookkeeping. Nevertheless some principle should be respected. Timesheets should provide evidence of the whole working time of the concerned person and then via details showing the time charged on project's activities (the reference of the project's title and EU grant's activities should be clearly showed); they should be dated, duly signed by the employee and by one responsible of the organisation (legal representative, Human Resources manager etc.).

Experts costs: employments contracts, salary payslips, timesheets (per person) showing the effective working time spent on the project, extract of official accounting books with reference to staff, presence list to meeting and events where applicable, bank transfers.

Travel and subsistence costs: proof of attendance of the activities, (e-)tickets, (e-)boarding pass, travel agency invoices, hotels invoices, signed receipts by travelling persons receiving an allowance, proof of payments and bank transfer upon request.

Subcontracting costs: award contract and proof of tender if applicable (in line with tender rules of the organisation if contract <60.000€), invoices, proof of payments and bank transfer upon request.

Equipment: contracts of leasing/rent/purchase (respecting the tender rules of the organisation if applicable), invoices, calculation of depreciation and proof of payments.

Other costs: contracts (respecting the tender rules of the organisation if applicable), invoices and proof of payments.
5. AMENDMENTS

5.1. Introduction

An amendment is an act modifying the grant conditions initially agreed or established in clauses of the
grant agreement (Art. I.10.9). Any amendment to the grant agreement must be subject to a prior written
supplementary agreement. An amendment request should not be made retrospectively e.g. changes that
have in reality already been carried out.

The amendment request has to:

• be submitted by email (EACEA-BOLOGNA@ec.europa.eu) to the Agency by an official letter or
request form signed by the legal representative of the beneficiary, that is, the person who signed
the grant agreement or his/her legal replacement;
• be made, where required, on the specific amendment request form provided by the Agency under
the link mentioned below;
• be submitted to the Agency before the change occurs;
• be submitted to the Agency at the latest two months before the closing date of the action;
• duly justify the reasons for the proposed changes.

The Agency reserves the right to reject an amendment request that is not sufficiently justified. Once the
amendment is made, it becomes an integral part of the initial grant agreement.

The modifications to a grant agreement have to be authorised by the same party who has signed the initial
agreement. Furthermore, the amendment must be signed by the legal representative of the beneficiary
organisation, i.e. the person who has the necessary powers to commit the entity. This can be the same
person as the one who signed the grant agreement or it could be another person replacing the initial
representative or a person to whom the authorisation to represent and commit the entity has been given by
means of a specific mandate. If the person signing is not the legal representative identified as such in the
grant agreement, a supporting document proving the authority to sign on behalf of the beneficiary should
be submitted along with the request for amendment.

5.2 Changes which require an amendment request form

An amendment request form must be completed to request the following modifications on the grant
agreement:

• Change of the beneficiary organisation
• Changes to the eligibility period
• Changes to the budget breakdown (Annex III)
• Change of bank account
• Changes to the work programme (Annex I)

The amendment request form contains further guidance. The template is published under the beneficiary
space of Key Action 3 - Support to the implementation of EHEA reforms:

(Choose the action Key Action 3 – Support for Policy Reform – project management)

Concerning changes in Annex III budget, no amendment is needed provided that budget transfers between
budget categories are limited to 20% of the amount of each budget category for which the transfer is
intended, (Art. I.8 of the Grant agreement).
5.3 Changes which do not require an amendment request form

The following section describes those cases where the use of the amendment request form is not needed.

5.3.1 Changes via the Participant Portal

The Participant Portal is the platform where the LEAR (Legal Entity Appointed Representative) of each beneficiary registers any changes related to their legal entity. The accuracy of these changes and any supporting documents are checked and validated by the Research Executive Agency (REA). Once REA has validated these changes, they notify the beneficiary that this information is up to date in the database of the Commission (i.e. URF/PDM and ABAC).

It is not required to send an amendment request to the Agency for these modifications. However, it is recommended to inform the Agency by email of the specific changes introduced via the Participation Portal for a better follow-up.

The following modifications must be made via the Participant Portal:

- Change of the legal status of the beneficiary organisation

The new legal status of the beneficiary must fulfil all the eligibility and selection criteria originally applied. If this change results in non-fulfilment of the eligibility and/or selection criteria, participation will be terminated. It will also be verified whether the eligibility criteria at project level are still respected. If this is not the case, the agreement will be terminated.

- Change of legal name of the beneficiary

In certain cases, what appears to be a change of name may in reality be a different change (e.g. new legal entity, transfer of rights and obligations) which may require other supporting documents and a different treatment. In this case the Agency will inform you what documents are needed.

- Change of address of the beneficiary

The change will be accepted by the Agency provided that it is compatible with the eligibility criteria.

Address of Participation Portal:

5.3.2 Change of legal representative of the beneficiary organisation

In this case it is not necessary to use the amendment request form. An e-mail or letter signed by the new legal representative together with an official document confirming the name of this new legal representative is sufficient. If the e-mail is not sent by the new legal representative, he/she should be in copy. Examples of official documents include statutes and/or minutes of the Board.

5.3.3 Change of coordinator in the beneficiary organisation

A change of coordinator does not require the use of the amendment request form. An e-mail or a letter signed by the legal representative of the beneficiary organisation must be submitted to the Agency outlining the reasons for the envisaged change. If the e-mail is not sent by the legal representative, he/she should be in copy.
5.3.4 Change affiliated entities to the beneficiary - Article I.10.10

The beneficiary shall inform the Commission immediately of any change in the legal, financial, technical, organisation or ownership situation of its affiliated entities and of any change in their name and address. This will be made by the mean of sending an e-mail or letter signed the legal representative explaining the reasons of this change.

6. RECOGNITION OF COMMISSION FUNDING AND USE OF ERASMUS + LOGO

The obligations linked to publicity and using of the logo are defined in the article I.10.3 of the Grant agreement.

The Erasmus + logo and the mention can be found at: http://eacea.ec.europa.eu/about/eacea_logos_en.php

The project visibility activities as well as publications and results that are distributed must have the Erasmus + logo and the mention "Co-funded by the Erasmus+ programme of the European Union" or "With the support of the Erasmus+ Programme of the European Union".

For Publications, the following disclaimer should be added:

"This project has been funded with support from the European Commission. This publication [communication] reflects the views only of the author, and the Commission cannot be held responsible for any use which may be made of the information contained therein."

The translation of this phrase can be found at the following Internet website address: http://ec.europa.eu/dgs/education_culture/publ/graphics/beneficiaries_all.pdf

Please be aware that the Agency reserves the right to reduce the grant for failure to comply with the publicity and dissemination obligations stated in Art. (I.10.3) and (I.10.4) relating to documents and materials which do not state the EU logo and funding disclaimer as defined in Art (I.10.5).
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