

Erasmus+ Capacity Building in Higher Education

Project management handbook

– for projects selected under Calls until 2021 –

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LIST OF ABBREVIATIONS AND ACRONYMS

Abbreviation/ Acronym	Full name
AC	Actual costs
CBHE	Capacity building in the field of higher education
EACEA	Education, Audiovisual and Culture Executive Agency of the European Commission
EU	European Union
FS	Financial statement
ITR	Individual travel report
JD	Joint declaration
NEO	National Erasmus+ Office
QAB	Quality assurance board
PMB	Project management board
PO	Project officer in the EACEA (assigned to the concrete project)
TS	Time-sheet
UC	Unit costs
VAT	Value added tax
WP	Work package

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1. Introduction

The main purpose of this Handbook is to provide information to participants in Erasmus+ projects implemented in the area of Capacity Building in Higher Education (CBHE) on their responsibilities and obligations, on the rules for the use of grant funds, procedures that have to be followed, forms and documents to be used, how to fill them in and submit, etc.

This Handbook is based on Guidelines for the use of the CBHE grant, Grant Agreement model, Guidelines for the Partnership Agreements and other documents issued by the Education, Audiovisual and Culture Executive Agency of the European Commission (EACEA). Some definitions and rules are taken in original form from these documents in order to avoid misinterpretation.

2. Management structure and responsibilities

All institutions that are members of project consortium are called “Partners”, while the one that on behalf of the consortium signs the Grant Agreement with EACEA is also called “Coordinator”. The Coordinator is responsible towards the EACEA for the overall management, coordination and proper implementation of the project.

Some of the Coordinator’s specific responsibilities:

- Regular/daily administrative and financial management of the project.
- Sign Partnership Agreements with Partners and provide copies to EACEA within 6 months after the signature of the Grant Agreement.
- Communicate with EACEA on behalf of the Partners.
- Inform the Partners of any relevant communication exchanged with the EACEA.
- Inform the Partners of any changes connected to the project or to the Grant Agreement, or of any event likely to substantially affect the implementation of the action.
- Inform EACEA of any change of any of the Partners or of any event likely to affect or delay the implementation of the action.
- Submit reports to EACEA, and subsequently send copies to the Partners, as well as copies of any feedback letters received from EACEA following report assessment and field monitoring visits.
- Provide all necessary documents and information in the events of audits and evaluations, as well as in all other situations when required by the EACEA.

Some of the Partners’ specific responsibilities:

- Inform the Coordinator of any change in their legal, financial, technical, organisational or ownership situation and of any change in their names, addresses or legal representatives.
- Inform the Coordinator of any event likely to substantially affect or delay the implementation of the action, as well as of any important deviation of the project, including the replacement of their contact persons or other engaged persons (the Partners have to ask the Coordinator for a prior approval for modification of project activities and budget items).
- Prepare and submit reports to the Coordinator, as defined by the Partnership Agreement.
- Submit in due time to the Coordinator all necessary documents and information in the events of audits and evaluations, as well as any other information or documents it may require and which are necessary for the management of the project.

Usually, the project management structure is established at the project kick-off meeting at the latest, involving one body that is in charge of general project management and the other body in charge of monitoring and assuring the quality of the project, and each of these two bodies is composed of representatives of all Partners, where a person should not be a member of both bodies. Besides, for each work package (WP) there should be one partner

institution appointed to lead the implementation of activities. An example of the project management structure, consisting of Project Management Board (PMB), Quality Assurance Board (QAB), and Work Package Leaders, is shown in Figure 1 below.

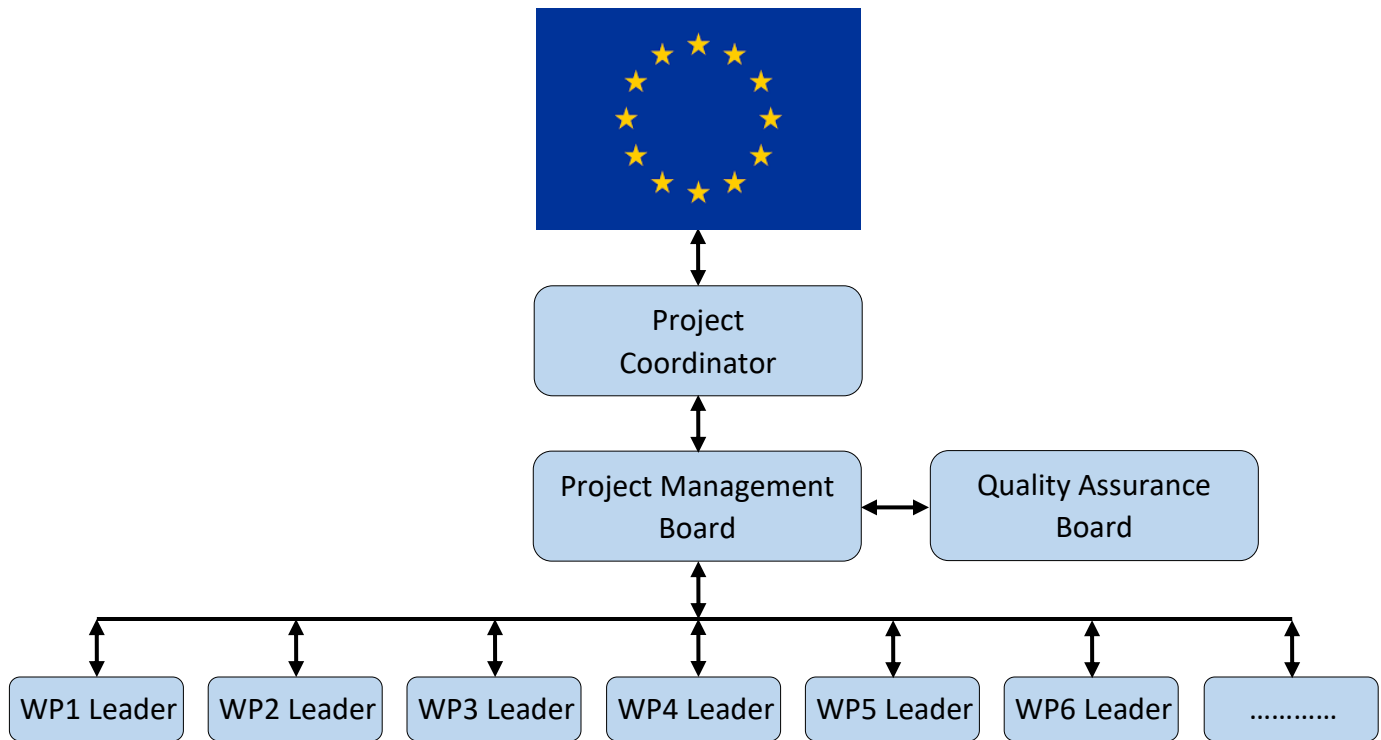


Figure 1: The usual management structure of the CBHE project

PMB is chaired by the representative of the Coordinator and acts as the main decision-making body, responsible for overall planning, directing, strategic management, monitoring and control of project implementation. Meetings of PMB are held in order to:

- review and discuss the progress of project activities
- approve deliverables
- make decisions and plan further activities
- agree on any risk contingency measures

QAB is a direct support to the PMB in monitoring and assessing the quality of the project and its results. It should be chaired by the representative of the Partner that leads the WP related to project quality. That Partner should develop a quality assurance and monitoring plan at the beginning of the project and make periodic quality monitoring reports. QAB should revise these documents and agree on them, while PMB should officially approve them.

The lead Partner for quality assurance should develop adequate mechanisms and tools for monitoring the activities (such as Gant charts, logical framework matrix, SWOT analyses). One of tools for contributing to quality of the project could be the use of questionnaires for collecting the participants' impressions about preparation and content of meetings, publications/material produced during the project and other project deliverables, i.e. to analyse those impressions and take them in consideration for preparation of further activities, documents and other deliverables.

National Erasmus+ Office (NEO) monitors the implementation of the project in accordance with a plan prepared by them and by EACEA. It is recommended to inform NEO and invite them to participate in local events.

WP leader is responsible for the overall progress of the respective WP, managing the WP team, ensuring the performance of activities and achievement of objectives within foreseen deadlines. WP leader should regularly and timely submit to the Coordinator the information and reports related to realization of activities and further plans. Apart from organising meetings at the level of the whole consortium, WP leader could – for the purpose of better efficiency of Partners in fulfilling their obligations – organise meetings with just some of them (or separately with one Partner) and it is recommendable that representatives of the Coordinator are present at all those meetings.

Organising regular meetings is of great importance for successful project implementation. PMB meetings, apart from the kick-off meeting at the beginning of the project, should be held at least ones a year, i.e. at the end of each project year, preferably at least twice a year. QAB meetings should be held at least during the preparation of quality assurance and monitoring plan and the preparation of quality monitoring reports. Certainly, even more PMB and QAB meetings could be organized, whenever needed. If persons who are in charge of leading the WPs at the level of consortium are not members of PMB and QAB, it is advisable that they attend the meetings of those boards.

It is specially important to organize at an early stage of the project the consortium meetings related to project administration and dissemination/publicity issues (and again later when needed), in order to provide the Partners with adequate information on their administrative obligations, on procedures, rules, templates to use, etc. Besides, the Coordinator should timely inform the Partners by e-mail about those obligations. A project handbook could be prepared for this purpose, too.

For each event or face-to-face meeting among Partners a video link for on-line participation should be provided for those who can not attend in-venue. After each meeting, minutes should be prepared and it is advisable to make video or audio records of the meetings.

If in-venue meeting is not possible, on-line meeting should be organised instead, if appropriate.

Partners should start scheduling a date of any meeting well in advance, preferably at least two weeks in advance for on-line meetings, even more for in-venue, in order to easier determine a date suitable for everyone. If a person in charge can not participate, another person from the same institution should be present, so each Partner would have its representative at the meeting.

3. Communication within the project

3.1 Communication among Partners

For the purpose of efficient administrative management, exchange of documentation and daily communication, each Partner should appoint its contact person for administrative issues, to whom e-mails should be sent or who should be in cc (“carbon copy”) of each message. Efficient communication between Coordinator and Partners, i.e. prompt replying, is of crucial importance for successful administrative management.

Apart from the project website that is visible to the public, there should be a web page/ web platform (such as Google Drive) that is available only to project participants, who can enter it with password, where all information and documentation used and produced in the project can be exchanged and stored. This would be a kind of shared folders and would facilitate the management of the project. It could also facilitate external financial audit and external technical evaluation of project implementation – auditor/evaluator could be given access to the platform, where they could find necessary documentation. Apart from organising the folders per WPs (one folder for each

WP, with its subfolders), some specific folders could be extracted i.e. placed separately on the home page (with their relevant subfolders) – here are some of the possible folders, as example, related to the following topics:

- contact details of all team members
- application documents and agreements (project description/application, budget tables, grant agreement, partnership agreements, etc)
- meetings and events (list of meetings and events, agendas, attendance sheets, presentations, minutes, photos, video/audio recordings)
- templates
- project promotional and visual identity material
- dissemination (dissemination plan, list of realized activities, list of promotion/appearance in media, with related web links provided in the list)
- external monitoring/evaluation (financial audit, technical evaluation of project, monitoring by NEO)
- documentation submitted by Partners – separate subfolder for each Partner (minutes of Partner’s internal meetings, periodic narrative reports and financial statements tables submitted to the Coordinator, documents related to staff costs, travel costs, purchase of equipment, subcontracting, and other documents/publications/deliverables)

3.2 Communication with EACEA

Any communication with EACEA is done only by the Coordinator. Only in exceptional and/or duly justified circumstances, the EACEA will enter into correspondence with other project Partners.

Any written communication by ordinary post to the EACEA must be addressed to the Head of Unit, according to the Grant Agreement.

In order to implement the supervision and to provide necessary assistance, the EACEA assigns a Project Officer (PO) to the project. Any electronic communication to the EACEA must be sent to the e-mail address of the PO and to the functional mailbox EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu (the purpose of this mailbox is to ensure a centralised monitoring of the correspondence, as well as a follow-up of the message in the absence of the PO).

In case the Coordinator needs some explanations, it can address also the National Erasmus+ Office prior to addressing the EACEA.

4. Publicity obligations and dissemination of project results

4.1 Publicity obligations

All institutions in the project consortium are responsible for promoting the fact that financing for the project is provided from the European Union funds in the framework of the Erasmus+ programme. Any communication, publication or output resulting from the project, made by the project institutions jointly or individually, including at conferences, seminars or in any information or promotional materials (such as brochures, leaflets, posters, presentations, etc), must indicate that the project has received European Union funding and display the European Union emblem. This means that all material produced for project activities, training material, projects websites, videos and social media accounts created to promote the project, special events, posters, leaflets, press releases, CD ROMs, etc, **must contain the following logo** (one of these two versions):

version 1

Co-funded by the
Erasmus+ Programme
of the European Union



version 2



Co-funded by the
Erasmus+ Programme
of the European Union

The logos in JPG format can be found at this page: [click here to open](#).

When displayed in association with another logo, the European Union emblem must have appropriate prominence.

Where the action, or part of the action, is a publication, the logo must appear on the cover or the first page. If the action includes events for the public, signs and posters related to this action must be displayed. This must include the logo mentioned above. Authorisation to use the logo implies no right of exclusive use and is limited to this project.

Any publication or video, made by the Partners jointly or individually, **must contain the following disclaimer:**

"This project has been funded with support from the European Commission. This publication [communication/presentation] 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."

4.2 Dissemination of project results

Project consortium should put special emphasis on dissemination of results – dissemination should be done as much as possible. Having a good dissemination plan at early stages of the project should be a priority, since dissemination activities should start from the very beginning of the project.

Project website should be established as soon as possible after the start of the project and be regularly updated throughout the project lifetime. At the project website a link should be provided to the project's page on the Erasmus+ Project Results Platform (<http://ec.europa.eu/programmes/erasmus-plus/projects/>), where Coordinator must upload project results and also provide a revised text for the project description, stating what has actually been achieved during the project that will appear in the project description section on the platform. EACEA may approve the Coordinator's final report only if the project's results and the revised project description have been uploaded on the platform.

It is advisable to print as many promotional materials as possible into both English and local language of the Partner, in order to reach a wide range of target groups.

Partners should promptly send to the Coordinator all information and web links related to dissemination done by them.

5. Financial management

5.1 Financial relations/roles among project Partners

The Coordinator prepares the requests for payment to be sent to the EACEA, is the sole recipient of grant tranches from EACEA, manages the funds ensuring the respect of the EACEA's rules, transfers respective grant instalments to each Partner and verifies the appropriate spending of funds by the Partners.

Each Partner opens a sub-account dedicated solely for the purpose of the project and is responsible for sound and efficient financial management of its allocated part of the grant amount.

Each Partner within its project team should appoint a person who should be in charge of the project financial management on behalf of the institution, i.e. who should take care of financial status, expenses and keep project financial records related to the institution. The person appointed by the Coordinator should also be in charge of financial management/status at the level of the consortium and will compile the consortium’s financial statements tables. This person should inform the project team leader in timely manner about all relevant financial issues.

5.2 Project budget and financing principles

Type of costs	Budget category	Ceilings per category
Unit Costs	staff	maximum 40% of the total grant
Unit Costs	travel	
Unit Costs	costs of stay	
Actual Costs	equipment	maximum 30% of the total grant
Actual Costs	subcontracting	maximum 10% of the total grant
Actual Costs	exceptional costs (for expensive travels)	

Table 1: Budget structure

The maximum grant contribution to the project is specified in the Grant Agreement. Calculation for reimbursement of project expenses is based on two financial approaches, i.e. through division of budget categories in two types of costs: **unit costs** (UC) and **actual costs** (AC). As shown in Table 1, UC approach is implemented for staff costs, travel costs and costs of stay, while AC approach is implemented for equipment costs, subcontracting costs and exceptional costs for expensive travels.

CBHE scheme implements a co-funding principle – project Partners have their own financial contribution through UC approach, since the EACEA rules predefine the maximum level of unit costs for calculation of the grant contribution. Therefore, the grant contribution for AC budget categories is in the amount of 100% of eligible costs actually incurred, while for UC budget categories the grant contribution for incurred eligible expenses covers the amount of predefined unit costs (the amount obtained by multiplying the predefined unit amount by number of units used).

5.3 Eligible cost

Project Partners are obliged to use the grant funds exclusively for the purposes defined by the project and in line with the terms and provisions of the Partnership Agreements and the Grant Agreement. If there would be a difference between the amount of grant spent and the amount of expenditure declared eligible by the EACEA at the end of the project, the expenditure declared ineligible would be reimbursed by the consortium.

The eligibility of costs is defined in the Grant Agreement. In summary, the costs considered eligible are those that meet the following criteria:

- Incurred during the implementation period of the project (with the exception of costs for the preparation of final report).
- In connection with the project action and necessary for project implementation.
- Identifiable, verifiable, recorded in the accounting records of the Partners and determined according to the applicable accounting standards of the countries where the Partners are established.
- Comply with applicable taxes and national legislation.

- Reasonable, complying with principle of sound financial management (in particular regarding economy and efficiency).
- Foreseen in the project application/budget.

Note that all the activities and costs foreseen/listed in the project application and budget should not be considered automatically eligible, i.e. automatically approved by the EACEA. **Perform check of eligibility** before starting any project activity.

5.4 Ineligible cost

As specified in the Grant Agreement, the following costs are not considered eligible:

- Equipment such as: furniture, motor vehicles, phones, alarm systems, equipment for research and development purposes.
- Cost of premises: rent (except for short events), purchase, maintenance, repair, heating, etc.
- Activities not in the Partners' countries, unless prior written authorisation given by EACEA.
- Cost of opening and operating bank accounts (including bank charges for transfer of funds from EACEA).
- VAT, when considered recoverable under the national legislation.
- Cost in the framework of another action receiving an EU grant.
- Excessive or reckless expenditure.
- Exchange losses.
- Interest owed.
- Debt and debt service charges.
- Depreciation costs.

Any expenditure including VAT, duties and charges (such as customs and import duties) are not eligible unless the Coordinator can provide an official document from the competent authorities proving that the corresponding costs cannot be recovered. If it is not possible to obtain such an official document from the competent authorities, a written proof should be provided from the same authorities that they do not issue such document. In any case, if there is a tax exemption agreement signed between the EU and Montenegro, taxes and duties for the procurement of equipment or services for the Partners in Montenegro have to be treated in accordance with that agreement.

5.5 Unit costs

According to EACEA rules, for the purpose of financial reporting, grant beneficiaries:

- **do not need** to provide justifications to prove the level of expenses, i.e. the level of units;
- **have to** prove that the activities have been (properly) implemented and the output produced;
- **do not need to send supporting documents when sending the financial statements to EACEA** (unless specifically requested by EACEA);

Supporting documents that have to be kept in the project records (and be available for financial evaluation and/or audit) **have to** demonstrate that the volume of the activities justifies the number of unit costs charged to the grant. In the case of unit costs the list of supporting documents cannot be exhaustive as it depends on the actual outputs of the project and the quality of the documentation provided.

5.5.1 Staff costs

This budget category contributes to the cost of staff for performing the tasks directly necessary to the achievement of the project objectives. Staff member must have a formal contractual relationship with the Partner institution.

The unit costs to be applied for staff costs from Montenegro are given in the following table:

Staff categories (type of work)	EUR per day
managerial	108
teaching / training / researching	80
technical	57
administrative	45

Table 2: Unit costs for staff from Montenegro

The unit costs for staff from all other countries are given in Annex 1.

Each unit cost corresponds to an amount in EUR per working day per staff member. One working day is defined according to national legislation (7 to 8 hours). In principle, declared working days per staff member should not exceed 20 days per month or 240 days per year.

The unit cost to be applied is the one corresponding to the country in which the staff member is employed, independently of where the tasks will be performed.

Which staff category should be applied depends on the nature of work performed, not on the status/title of the individual. Explanation for staff categories:

- Managerial work – top managerial activities related to the administration and coordination of project activities.
- Teaching, training, researching work – academic activities related to curriculum/training programme development, development and adaptation of teaching/training materials, preparation and teaching of courses or trainings.
- Technical work – technical tasks such as book-keeping, accountancy and translation activities (external translation services and external language courses should be classified under the budget category of “subcontracting costs”).
- Administrative work – administrative tasks such as secretarial duties.

It is expected that the majority of staff costs are incurred by staff members of the Partners. The staff can be a natural person assigned to the project on the basis of a contract against payment with a beneficiary institution. In this case, the person concerned can be assigned to the project on the basis of e.g. a civil contract, a free-lance contract, an expert contract, a service contract with a self-employed person ("in house consultant") or a secondment to a beneficiary institution against payment. The costs of these natural persons working for the project may be assimilated to the costs of personnel (i.e. "staff costs") of a beneficiary institution only if:

- the person works under conditions similar to those of an employee (e.g. regarding the way the work is organised or the tasks that are performed); and
- the result of the work belongs to the institution (unless exceptionally agreed otherwise); and
- the costs are not significantly different from the costs of staff performing similar tasks under an employment contract within the institution.

In order to be eligible for claiming staff costs, a natural person who is not officially registered under a beneficiary institution must fulfil all the 3 conditions above and have signed a contract against payment with a beneficiary institution. In principle, those persons have a long-lasting cooperation with the beneficiary (i.e. they do not work for only a very short period, e.g. "3-days' assignment").

The costs of staff during travels may be charged to the project if the work performed can be demonstrated in terms of workload, output produced and activities realised and if it is in line with the practices of the Partner institution.

Students can work for the project and their salaries can be paid from staff costs as for administrative staff, provided that they have signed a work contract with a consortium member institution.

5.5.1.1 Supporting documents for staff costs

For the purpose of any financial evaluation and/or audit, the following supporting documents have to be kept in the project records:

- A formal contractual relationship between the staff member and the Partner institution.
- A duly filled-in **Joint Declaration** (JD) for each staff member. JD must be signed by the staff member performing the activity and then countersigned and stamped by the person responsible in the Partner institution that engaged this staff member. For staff performing the activities that belong to different categories of work a separate JD must be signed for each type of category. The form of JD is given in Annex 2 and can be found also through this link: [click here](#) (on page 29 see the instruction related to the link).
- Duly filled-in **Time-Sheets** (TS). Each JD must have a corresponding time-sheet attached. TS must be signed by the staff member concerned and countersigned by the person responsible in the Partner institution that engaged this staff member. For each different category of work a separate TS is filled in. The form of TS is given in Annex 3 (and can be found through this link: [click here](#)). It is recommendable to put a related WP and activity number at the beginning of each field in the column “Description of tasks performed and outputs produced” (for example “WP4.2” for description of tasks/outputs under WP4, activity No. 4.2).
- Any material evidence allowing to verify the purpose, workload, quality and outputs of work performed, and that the declared workloads correspond to actual activities/outputs (for example: agendas, minutes, attendance/participant lists, personal internal reports, tangible outputs/products, salary slips, etc).

Staff category declared in JD has to be in line with the attached TS (as well as the information about the number of days of work, description of work and outputs produced). The amount that a staff member will be paid from the budget category “staff costs”, and subsequently presented in the financial report table, must be in line with JD and TS (data in the financial report that are related to staff costs will refer to relevant JD and TS). Work package title selected in TS must correspond to the WP title from the work plan presented in the project application. The number of days declared in TS must be in line with the budget plan of the project.

Funds from the budget category “staff costs” can be paid to staff members for the work already performed (i.e. not as advance payment), provided that JD and attached TS have been filled in and subsequently approved/signed by the person responsible in the Partner institution.

5.5.2 Travel costs and costs of stay

5.5.2.1 Travel costs

This budget category contributes to the costs of travel for staff participating in activities directly related to the achievement of the project objectives. Staff member must have a formal contractual relationship with the Partner institution in order to participate to any travel.

Travels for staff are intended for the activities presented in the following table:

Travel activities for staff	Staff from PC travel to PC	Staff from PC travel to PgC	Staff from PgC travel to PC	Staff from PgC travel to PgC
Teaching/training assignments	√	√	√	√
Training and retraining purposes	√	√	not eligible	not eligible
Updating programmes and courses	√	√	√	√
Practice in companies, industries and institutions	√	√	not eligible	not eligible
Project management related meetings	√	√	√	√
Workshops and visits for result dissemination purposes	√	√	√	√

PC → Erasmus+ Partner Country (the list of countries is given in Annex 1)

PgC → Erasmus+ Programme Country (the list of countries is given in Annex 1)

Table 3: Eligible travel activities for staff

Prior written authorisation from EACEA is required if the staff concerned intends to carry out activities not described in Table 3.

According to CBHE guidelines issued by EACEA, the main target groups of dissemination activities should be in the Erasmus+ Partner Countries (Montenegro is a Partner Country). However, it is not excluded that some dissemination is carried out in the Erasmus+ Programme Countries, in which case a prior written authorisation from EACEA is required.

The maximum duration of travel can be 3 months.

The travel costs and costs of stay related to subcontracted service providers have to be declared under the budget category “subcontracting costs” and be justified and documented accordingly.

Travel costs include visa fee and related obligatory insurance, travel insurance and cancellation costs if justified.

No financial contribution is granted for travels of less than 10 km.

The unit costs to be applied for travels are defined in the following table:

one-way travel distance	EUR per person (for round trip)
10 - 99 km	20
100 - 499 km	180
500 - 1.999 km	275
2.000 - 2.999 km	360
3.000 - 3.999 km	530
4.000 - 7.999 km	820
more than 8.000 km	1.100

Table 4: Unit costs for travel, per person

The unit costs shown in Table 4 are fixed amounts of the grant contribution per travel per person (regardless of the expenses actually incurred), related to the travels of staff from their place of origin (home institution within the

partnership) to the venue of the activity and return. Prior written authorisation from EACEA is required for activities and their corresponding travel costs and costs of stay which are not taking place in or between countries represented in the project partnership.

Students registered in Partners institutions may benefit from a financial support for travel and subsistence provided their participation supports the achievement of the project objectives. Different rules are applied for students in comparison to those for staff members and are presented in the following table:

Travel activities for students	Duration	Student from PC travel to PC	Student from PC travel to PgC	Student from PgC travel to PC	Student from PgC travel to PgC
Study period	min. 2 weeks – max. 3 months	√	√	√	not eligible
Participation in intensive courses		√	√	√	√
Practical placements, internships in companies, industries or institutions		√	√	√	not eligible
Participation in short term activities linked to the management of the project (steering committees, coordination meetings, quality control activities, etc.)	max. 1 week	√	√	√	√

PC → Erasmus+ Partner Country (the list of countries is given in Annex 1)

PgC → Erasmus+ Programme Country (the list of countries is given in Annex 1)

Table 5: Eligible travel activities for students

Prior written authorisation from EACEA is required if the student concerned intends to carry out activities not described in Table 5.

Travels for students must take place in or under the supervision of a beneficiary organisation (e.g. in case of placement in an organisation that is not a beneficiary).

In order to apply the correct unit cost, a one-way travel distances between concrete locations must be identified using the **distance calculator** supported by the European Commission (the calculator is on this link: [click here](#)).

In the context of a circular travel (e.g.: a person leaves a place of departure “A” in order to participate in a project activity in another location “B”, and then leaves “B” to participate immediately in a second project activity in a third location “C”, before returning directly to the place of departure “A”), the grant contribution to the travel costs will be calculated as the sum of these two unit costs:

- The unit cost amount corresponding to the distance from A to B
- The unit cost amount corresponding to the distance from B to C.

The notion of circular travel implies a project activity in each destination and does not apply to air travels with stopover.

5.5.2.2 Costs of stay

Costs of stay can be claimed for staff involved in the project for activities taking place outside the city of the Partner’s home institution and directly related to the achievement of the project objectives. The activities must be carried out in Partners' countries. Any exception to this rule must be authorised by EACEA.

Costs of stay include subsistence, accommodation, local and public transport such as bus and taxi, personal or optional health insurance.

The unit costs to be applied for stay are defined in the following table:

duration of stay	EUR per staff	EUR per student
up to 14 days	120 EUR/day	55 EUR/day
+ from the 15 th until 60 th day	70 EUR/day	40 EUR/day
+ from the 61 st day up to 3 months	50 EUR/day	

Table 6: Unit costs for stay, per person

In order to apply the correct unit cost, the duration of the activity must be identified, in days, including the travel from the place of origin to the venue of the activity and vice-versa (independently of the time of departure or arrival), and then the corresponding unit cost has to be applied as defined in Table 6, in the following manner:

Number of days of activities (including travel) = Number of unit costs;

The unit costs shown in Table 6 are fixed amounts of the grant contribution per day per person (regardless of the expenses actually incurred).

No costs of stay will be granted for travels of less than 10 km.

Students participating in short term activities linked to the management of the project may claim costs of stay corresponding to staff (for max. 1 week).

5.5.2.3 Supporting documents for travel costs and costs of stay

For the purpose of any financial evaluation and/or audit, the Partners will have to be able to justify/prove that the journeys actually took place and are connected to specific and clearly identifiable project-related activities. The following supporting documents have to be kept in the project records:

- A duly filled-in **Individual Travel Report (ITR)**, to be filled in by a staff member/ student, after each travel. The form of ITR is given in Annex 4 and can be also found through this link: [click here](#) (the instruction related to the link is on page 29). It is recommendable to put a related WP and activity number at the beginning of description in section 4 (“Details of the activity”) – for example “WP4.2” for description of tasks performed under WP4, activity No. 4.2.
- Supporting documentation will have to be attached to each ITR in order to demonstrate that the travel and the activity actually took place (e.g. travel orders issued by the Partner institution, travel tickets, boarding passes with points of departure and destination, dates and name of the person travelling, all invoices, including for accommodation, receipts, proof of attendance in meetings and/or events, agendas, tangible outputs/products, minutes of meetings; this list is not exhaustive, so for example also photos from the meetings/events/activities may be attached). It will not be necessary to prove the actual cost of the travel.

In case of circular/multiple travels, separate ITRs have to be filled in. For example, a person departs from place “A” in order to participate in a project activity in place “B”, and then leaves “B” to participate immediately in another project activity in place “C”, before returning directly from “C” to “A” – it means that one ITR has to be

filled in for travel between “A” and “B” (with the related distance in km from “A” to “B”), while the other ITR will refer to travel between “B” and “C” (with the related distance in km from “B” to ‘C’).

Type of activity to be marked in ITR should be in line with the project work plan.

5.5.3 Rules for designation of reference numbers for Joint Declarations and Individual Travel Reports

Reference number (“Ref. No.”) to be assigned to individual JDs and ITRs should be agreed by the Partners at the beginning of the project. One way of assigning these reference numbers could be in the following format:

P-D-S-N

- P – Instead of “P” write the code/number of the Partner institution (“P1”, or “P2”, or “P3”, etc).
- D – Instead of “D” write the acronym of the document in question (“JD” or “ITR”).
- S – Instead of “S” write a surname of the person concerned.
- N – Instead of “N” write a three-digit ordinal number of the document, using progressive numbering (001, 002, 003, 004...) in order that each JD/ITR belonging to one person has a different reference number.

5.6 Actual costs

Financial reporting for AC budget categories will be based on the principle of the expenses actually incurred (the grant contribution for these budget categories will be equal to the eligible expenses actually incurred). These expenses will need to be duly documented and their level to be justified.

5.6.1 Procurement methods for goods and services

According to EACEA rules, depending on the value of purchase, the following procurement methods are applied:

- less than 25.000 € – best value for money;
- from 25.000 € to 134.000 € – tendering procedure (obtaining at least 3 competitive offers and retaining the one offering the best value for money);
- more than 134.000 € – procurement in accordance with national legislation;

The grant beneficiaries may not split the purchase into smaller contracts with lower individual amounts below the threshold in order to avoid launching a formal tendering procedure.

5.6.2 Equipment

Apart from fulfilling the criteria of eligibility of costs (meaning that it has to be directly relevant to the project objectives, foreseen in the project application, etc, as mentioned in chapter 5.3 of this handbook), equipment may be purchased through this budget category if the following conditions are fulfilled:

- It is purchased only for the benefit of the higher education institution in the Erasmus+ Partner Country.
- The purchaser is the sole owner of the equipment.
- The equipment must be recorded in the inventory of the institution.
- All purchased equipment **must bear an Erasmus+ sticker/logo** (to be printed or bought by the grant beneficiary).

The purchased equipment has to be used during the project implementation period and should be instrumental to the objectives of the project and should therefore be purchased and installed at the beginning of the project, as

soon as practically possible (also to avoid delays in implementation of activities due to a possible delay in procurement of equipment).

This budget category covers also the costs of transport, installation, maintenance and insurance of equipment.

Compared to the equipment as specified in the project application, minor adaptations in terms of quantity and product in the purchased equipment can be accepted without prior authorisation from EACEA, provided that the budgetary ceilings are respected, the corresponding equipment items are eligible, the modification can be justified and is related with the project objectives. In case of significant changes of the equipment to be purchased compared to the equipment as specified in the project application, prior written authorisation from EACEA is necessary.

5.6.2.1 Supporting documents for equipment

For the purpose of any financial evaluation and/or audit, the following supporting documents have to be kept in the project records:

- Invoices and bank statements for all purchased equipment (note that order forms, pro-forma invoices, quotations or estimates are not considered as proof of expenditure).
- For the purchase in the amount from 25.000 € to 134.000 €, documentation on the tendering procedure and three quotations from different suppliers.
- For the purchase in the amount above 134.000 €, documentation on the tendering procedure applied according to national legislation.
- Proof that the equipment is recorded in the inventory of the institution.

When sending the final financial statement to EACEA, the Coordinator on behalf of the consortium has to send also, as supporting documents, the copies (not originals) of the invoice and the competitive offers for the purchase of equipment when a total value of the purchase is more than 25.000 €.

Other supporting documents should not be sent with financial statements to EACEA. At final reporting stage, EACEA will examine the expenses in detail to verify their eligibility. If there are doubts on any particular point, EACEA may request the grant beneficiaries to provide all the supporting documents.

It is advisable to take photos of equipment as soon as it is delivered and Erasmus+ stickers are put on it, to publish those photos on the project website and inform EACEA that the procurement has been realized.

5.6.3 Subcontracting

This budget category is intended for specific, time-bound, project-related tasks which cannot be performed by the Partners themselves. Therefore, it refers to the implementation of tasks by a third party, to which a service contract has been awarded by one or several participant institutions.

Subcontracting is usually used for companies and not so often for individuals (which includes self-employed / freelance experts). Subcontracting to external bodies should be very occasional. The specific competences and particular expertise needed to reach the project objectives should be found in the project consortium having determined its composition. Subcontracting for project-management related tasks is therefore not eligible.

Subcontracting costs for the maintenance of any equipment purchased for the project may be included under the budget category "equipment".

Typical activities which may be subcontracted (provided they are not carried out by the Partners' staff) are:

- Compulsory financial audits and any external QA procedure.
- IT courses, language courses.
- Printing, publishing and dissemination activities.
- Translation services.
- Web design and maintenance.
- Logistic support for the organisation of events (except for catering and hospitality costs for participants receiving the costs of stay, in order to prevent double funding by the grant).

In all cases, tasks to be subcontracted must have been identified in the project proposal (based on relevant supporting information, along with clear reasons as to why the task cannot be carried out by the project Partners) and the estimated amount entered in the budget. Subcontracting initially not foreseen in the budget would need prior written authorisation from EACEA.

Subcontracting must be done on the basis of a contract, which should describe the specific task being carried out and its duration. It must include a date, the project reference number and the signature of both parties. Project Partners and their staff members are not allowed to operate in a subcontracting capacity for the project.

The travel costs and costs of stay related to subcontracted service providers have to be declared under the budget category "subcontracting costs" and be justified and documented.

5.6.3.1 Supporting documents for subcontracting

For the purpose of any financial evaluation and/or audit, the following supporting documents have to be kept in the project records:

- Invoices, subcontracts and bank statements.
- In the case of travel activities of subcontracted service provider, copies of travel tickets, boarding passes, invoices and receipts, or for car travel a copy of the internal regulations on the reimbursement rate per km. The aim of the supporting documentation is to demonstrate that the activities took place.
- When the threshold of 25.000 € is exceeded and is below 134.000 €, documentation on the tendering procedure and three quotations from different suppliers.
- When the threshold of EUR 134.000 is exceeded, documentation on the tendering procedure applied according to national legislation.
- Tangible outputs/products.

When sending the final financial statement to EACEA, the Coordinator on behalf of the consortium has to send also, as supporting documents, the copies (not originals) of the subcontract, the invoice and the competitive offers when the total value of the subcontract amounts to more than 25.000 €.

Other supporting documents should not be sent with financial statements to EACEA. At final reporting stage, EACEA will examine the expenses in detail to verify their eligibility. If there are doubts on any particular point, EACEA may request the grant beneficiaries to provide all the supporting documents.

5.6.4 Exceptional costs

Exceptional costs are related to expensive travels. Financial support under the budget category "exceptional costs" can be claimed provided that it can be justified that the standard funding rules (based on unit costs per the corresponding travel distance band) do not cover at least 65% of the real travel costs of the staff member.

This financial support is limited to a maximum of 80% of the total real costs and replaces the standard travel funding scheme.

Supporting documents for exceptional costs have to prove the actual cost of the travel.

5.7 Overview of supporting documents for all budget categories

Supporting documents (originals) – as specified in the previous part of this handbook under the chapters dedicated to each of the budget categories – must be kept by the Partners. Readable copies of those documents must be sent to and kept by the Coordinator (who will submit them to EACEA with the final report and financial statement when specifically requested). More information on submission of documents from the Partners to the Coordinator is given in chapter 9.3 in this handbook.

If a supporting document is not in English language, write on it in English (or put some label on a scanned copy) the name and/or type of the document, so the external evaluators and auditors could know what is the type of document or what it relates to (e.g. employment contract for , payment order for , invoice for , etc).

If there are doubts on the actual implementation of any particular activity or expenditure, EACEA may request to be provided with the corresponding supporting documents. Failure to submit one or more documents may lead to a request for reimbursement of the corresponding grant contribution.

For all type of costs, any prior authorisation from EACEA has to be sent with the final financial statement.

A list of supporting documents for each budget category is summarised in the table below:

Reimbursement basis	Budget categories	Documents to keep in project records	Documents to be sent with the final report
UNIT COSTS	Staff	<ul style="list-style-type: none"> • formal employment contract • Joint Declaration (JD) • Time-Sheet (TS) • bank statements/ proof of payment • salary slips* • agendas* • attendance/participant lists* • tangible outputs/products* • minutes of meetings* 	<ul style="list-style-type: none"> • no supporting documents should be sent with the final report, except for any prior authorisation from EACEA
	Travel costs and costs of stay	<ul style="list-style-type: none"> • Individual Travel Report (ITR) • bank statements/ proof of payment • invoices, receipts, boarding passes* • agendas* • attendance/participant lists* • tangible outputs/products* • minutes of meetings* 	<ul style="list-style-type: none"> • no supporting documents should be sent with the final report, except for any prior authorisation from EACEA
ACTUAL COSTS	Equipment	<ul style="list-style-type: none"> • invoices • bank statements • tendering procedure for expenses exceeding 25.000 € • proof that the equipment is recorded in the inventory of the institution 	<ul style="list-style-type: none"> • invoices and three quotations from different suppliers for expenses exceeding 25.000 € • any prior authorization from EACEA
	Subcontracting	<ul style="list-style-type: none"> • subcontracts • invoices • bank statements • tendering procedure for expenses exceeding 25.000 € • tangible outputs/products* 	<ul style="list-style-type: none"> • subcontracts, invoices and three quotations from different suppliers for expenses exceeding 25.000 € • any prior authorization from EACEA
<p><i>* Examples of supporting documents. In the case of unit costs this list cannot be exhaustive as it depends on the actual outputs of the project and the quality of the documentation provided. As a general rule, keep all possible results to be able to show-case the activities.</i></p>			
<p>A Certificate on the financial statements and underlying accounts ("Report of Factual Findings on the Final Financial Report – Type II") must be sent to EACEA with the final report.</p>			

Table 7: Overview of supporting documents per budget category

5.8 Reallocation of funds between budget categories

As shown in Table 1 of this handbook, there are ceilings for three budget categories, in percentages of the estimated total budget of the project specified in the Grant Agreement: total staff costs can be maximum 40% of the total project budget, equipment costs can be maximum 30% and subcontracting costs can be maximum 10%.

Still, when carrying out the action, there is also a certain flexibility of the ceiling of each budget category indicated in the estimated budget of the project in the Grant Agreement. The Coordinator may make adjustments (which do not affect the implementation of the action) by transferring the funds between budget categories without prior authorisation by EACEA if the increase of the ceiling amount for specific category is up to 10%. However, the total estimated budget of the project (the maximum grant as specified in the Grant Agreement) must not be exceeded.

This 10% increase flexibility can still be applied even if the authorized amount for the budget category concerned had already been set at its maximum ceiling (40% for staff costs, 30% for equipment costs and 10% for subcontracting costs), i.e. even if the increased amount exceeds the prescribed maximum ceilings. In practice, this means that in the final report, the maximum amount declared under a budget category can be up to 110% of the authorised amount as indicated in the Grant Agreement for the budget category in question, without prior authorisation required.

The corresponding increases as well as any significant decrease of expenditure under a given budget category should however be justifiable with regards to the objectives and overall funding of the project.

For increasing the budget category by more than 10%, a prior authorisation by EACEA is needed, and consequently an amendment to the Grant Agreement would have to be made.

In order to request such amendment the Coordinator must justify the need for the change and send an updated budget breakdown, together with a revised budget allocation per Partner and an explanation of the envisaged changes. These requests must be submitted to EACEA at least one month before the end of the project implementation period. If EACEA accepts the change, an amendment letter including a new Annex to the Grant Agreement will be sent to the Coordinator.

If, as a consequence of the increase for more than 10%, the maximum ceiling set for staff (40%), equipment (30%) and subcontracting (10%) is exceeded, the request for a change in the budget breakdown will not be accepted.

The following table gives an example of possible decisions following a request for increase for more than 10%, applied to the budget category “staff cost”:

staff costs	% of total grant as estimated in the Grant Agreement	increase requested	% of total grant including the requested increase	decision
maximum ceiling: 40%	30%	+20%	36%	amendment possible
	35%	+20%	42%	not allowed

Table 8: Example of request for increase of staff costs for more than 10%

Under no circumstance an amendment to the budget can lead to an increase of the maximum total grant amount specified in the Grant Agreement.

6. Amendments to the Grant Agreement

The Grant Agreement may be amended only in writing. Any request for amendment must be sent to EACEA before any changes are implemented in the project, and not retroactively. It must be sent in due time before it is due to take effect, and in any case at least one month before the end of the project implementation period.

A request for amendment on behalf of the project consortium must be submitted by the Coordinator. If a change of Coordinator is requested without its agreement, the request must be submitted by all other Partners and must be accompanied by the opinion of the Coordinator or proof that this opinion has been requested in writing.

Amendment may be made also at the initiative of EACEA.

As soon as changes are envisaged by the consortium (to the project and/or the partnership composition), the Coordinator should contact the EACEA Project Officer in charge and ask for an advice on the proposed changes.

Depending on the nature of the modification, amendments have to be made following specific procedures, in one of the following ways:

- Via the EACEA Participant Portal
- Via e-mail
- By scanned formal letter sent via e-mail

Some minor changes which do not lead to an amendment of the Grant Agreement still require a request to EACEA (by letter or e-mail sent by the legal representative and/or the contact person). For example, while the change of the legal representative of the coordinating institution, or of the contact person, requires an amendment, changes in their contact details (phone number, e-mail address, etc) just need to be notified in writing to EACEA in order to update its records. The same applies in case there is a modification to the contact person's details of the Partner.

Any related requests or notifications from the Coordinator must be sent to the e-mail address of the PO and to EACEA-EPLUS-CBHE-PROJECTS@ec.europa.eu.

Once the amendment is made, it becomes an integral part of the initial Grant Agreement. When changes affect the legal commitment and the working modalities defined and endorsed by the partnership in its Partnership Agreement(s), the latter must be amended accordingly and this amendment must be officially endorsed by all the Partners concerned.

6.1 Amendments via the EACEA Participant Portal

The Participant Portal is the platform where the authorised LEAR (Legal Entity Appointed Representative) registers the grant beneficiary institution as well as any changes related to its legal status, address and name.

The Coordinator must inform the EACEA by e-mail of the changes introduced via the Participation Portal so as to ensure a better follow-up of the project.

The following modifications must be made via the Participant Portal:

- legal status of the Coordinator and/or other Partners
- legal name of the Coordinator and/or other Partners
- address of the Coordinator
- address of the Partner

6.2 Amendments via e-mail

For the following modifications, an amendment request must be sent by e-mail from the legal representative of the Coordinator, or at least with the latter in carbon copy (cc):

- contact person of the Coordinator
- deadline for submission of reports

6.3 Amendments via an exchange of formal letters

The modification by means of exchange of letters implies that it will not be reached by countersigning the very same document between the two parties, but by exchanging two separate documents/ scanned letters via e-mail.

The letter (amendment request) must be signed by the legal representative of the Coordinator and must clearly explain the nature of the proposed amendment and the necessary modifications to the Grant Agreement. It must be submitted in this way for the following modifications:

- change of the coordinating institution
- change of the eligibility period of the project
- change in the budget breakdown
- change in the partnership composition
- change of the legal representative of the coordinating institution
- change of the bank account of the coordinating institution
- major changes to the work programme

7. Instalments from EACEA to the Coordinator

Grant instalments to the Coordinator are divided/arranged in two pre-financing portions (50% and 40% of the grant awarded to the consortium) and one possible balance payment after the end of the project implementation period and upon the approval of the final report (up to 10% of the grant awarded).

A first pre-financing payment of 50% of the maximum grant amount specified in the Grant Agreement is transferred to the Coordinator at the beginning of the project, upon entry into force of the Agreement.

A second pre-financing payment of 40% of the maximum grant amount is transferred to the Coordinator subject to the following conditions:

- having spent at least 70% of the previous pre-financing instalment
- a payment request and a statement on the use of the previous instalment are sent to EACEA
- a progress/technical report on the implementation of the project is sent to EACEA

Templates for a payment request and a statement on the use of the previous pre-financing instalment are included as separate spreadsheets in a comprehensive financial statement template in excel format, which can be found through this link: [click here](#) (the instruction related to the link is given on page 29). Instructions for filling in these financial documents are given in chapter 9 in this handbook.

No financial supporting documents need to be submitted with statement on the use of the first pre-financing instalment (unless requested by EACEA).

Submission of a request for second pre-financing payment can be done after the end of the first half of the project implementation period. The exact deadline and other conditions for submitting a request are specified in the Grant Agreement.

Submission of a request for balance payment can be done after the end of the project implementation period. The exact deadline for submitting a request is also specified in the Grant Agreement. Balance payment may be claimed by the Coordinator if the total amount of earlier pre-financing payments is lower than the final eligible grant amount at the level of the consortium that EACEA will determine after examining final documentation submitted by the Coordinator after the end of the project implementation period.

If the total amount of earlier pre-financing payments is higher than the final eligible grant amount at the level of the consortium determined by EACEA, the payment of the balance takes the form of a recovery, i.e. the Coordinator has to reimburse the corresponding amount to EACEA.

8. Instalments from the Coordinator to the Partners

The conditions and schedule for tranches to the Partners should be defined in the respective Partnership Agreements. Payment request form to be sent to the Coordinator is provided in Annex 5.

The Partner will have to return to the Coordinator the grant funds not used and to reimburse any expenditure declared ineligible by EACEA.

9. Project reporting

The Coordinator sends progress reports and final reports to EACEA on behalf of the consortium. Approval of the Coordinator's progress report leads to the launch of the second pre-financing payment and approval of the final report leads to the final/balance payment (if due). The progress report provides the EACEA with an update on how the project is advancing against original plan and budget, while the final report at the end of the project implementation period allows the overall evaluation of the project. In addition to the mandatory reports, EACEA may request additional reports on activities and/or expenditure, in which case the Coordinator will be given a period of two to six weeks to submit it.

Once the assessment is complete, EACEA will inform the Coordinator on the evaluation results, with an acceptance letter.

In addition, the Coordinator has to provide the EACEA and/or the European Commission with information requested in order to promote the Erasmus+ Programme and disseminate its results. This may include answering questionnaires and entering data into databases. Also, it is recommended that the EACEA's Project Officer is communicated in advance about any particular activity or result that may be used by EACEA for dissemination purposes (e.g. outreaching event, project publication, etc).

EACEA can suspend, reject and/or ask for a revised version of the report. In cases where the report is rejected or suspended, the Coordinator will be informed about the reasons of the rejection.

The Partners send their own technical and financial reports to the Coordinator.

It is advisable that for recording the expenses as they incur during the project and for sending the financial reports to the Coordinator each participant institution uses the financial statements template that also the Coordinator uses for financial reports at the level of the consortium to be submitted to EACEA. In this way the Coordinator can compile financial reports for submission to EACEA simply by copying the data from Partners' reports/statements.

"Instructions" sheet in the financial statement template should be read thoroughly. Only the sheets with the following tab names have to be filled in (data in other sheets will be filled in automatically):

- 1. Staff Costs
- 2-3-6. Travel Costs&CoS&EC
- Equipment Costs
- 5. Subcontracting Costs
- Co-financing

In these sheets, fill in (only) the cells coloured in blue (data in other cells will be filled in automatically).

For ease of reference and assessment, supporting documents should be numbered in conformity with the financial statement. Each staff cost presented in financial report must be in line with related JD and TS. Each travel cost and cost of stay presented in financial report must be in line with related ITR. In the sheet with the tab name “1. Staff Costs”, in the column “Supporting Document Ref.”, write the ref. number of the related JD, while in the sheet with the tab name “2-3-6. Travel Costs&CoS&EC” write the ref. number of the related ITR.

Instructions related to the Coordinator’s technical progress report and final report on implementation of the action can be found through this link: [click here](#) (the instruction related to the link is given on page 29).

9.1 Reporting obligations of the Coordinator after the first half of the project implementation period

After the first half of the project implementation period the Coordinator has to send to EACEA a technical progress report on the implementation of the action (and summary report for publication), within a deadline specified in the Grant Agreement. It has to be filled in and submitted via the eReports system, which is an online tool available on the EACEA Participant Portal. Along with this report, the Coordinator has to attach the following:

- financial statement on the costs incurred (a template can be found through this link: [click here](#) – see page 29)
- table of achieved/planned results (a template can be found through this link: [click here](#))
- declaration of honour (a template can be found through this link: [click here](#))
- dissemination plan (if available)
- quality assurance plan (if available)

In case the consortium has spent at least 70% of the first pre-financing instalment, a request for the second instalment can be attached with documents listed above.

Since no financial supporting documents need to be submitted with financial statement at this stage (unless requested by EACEA), the eligibility of the expenses will only be verified following the submission of the final report and the required supporting documents. As a result, the approval of the progress report refers exclusively to the acknowledgement of the project activities but does not imply the eligibility of the indicated expenses.

9.2 Reporting obligations of the Coordinator after the end of the project

After the end of the project implementation period the Coordinator has to send to EACEA (within a deadline specified in the Grant Agreement) a final technical report on the implementation of the action (and summary report for publication) – it has to be sent online, through the EACEA Participant Portal. Along with this report, the Coordinator has to attach the following:

- final financial statement and request for payment of the balance, including the financial tables for each budget category (templates are included as separate excel spreadsheets in a comprehensive financial statement template, which can be found through this link: [click here](#) – see page 29)
- reporting table (if applicable) for expenses related to activities that could not take place due to the Covid-19 restrictions and that have not been refunded by providers (a template can be found through this link: [click here](#))
- supporting documents for incurred expenses, if required (see Table 7, in chapter 5.7 in this handbook)
- declaration of honour (a template can be found through this link: [click here](#))
- table of achieved results (a template can be found through this link: [click here](#))
- external audit report and certificate on the Coordinator’s financial statement and underlying accounts (“Report of Factual Findings on the Final Financial Report – Type II” – a template can be found through this link: [click here](#))

“Report of Factual Findings on the Final Financial Report – Type II” contains guidance notes related to the exact role and procedures to be respected by the auditor, as well as a mandatory template for the audit report and engagement letter between the Coordinator and the auditor.

The costs of the audit certificate are eligible costs of the project. The Coordinator is free to choose a qualified external auditor, including its statutory external auditor, provided that the external auditor is independent from the Coordinator.

Just for transparency and statistical purposes, the financial statement will need to provide an indication on the level and source of own financial contribution of participant institutions, for expenditures which were not specifically foreseen and included in the budget (for dissemination, publishing, translation if not subcontracted, as well as for overheads costs, bank fees, etc), without submitting the related proof of expenditures or supporting documents. In fact, these expenditures covered by the co-financing will not be taken into account by EACEA for the final calculation of the total eligible grant amount and therefore will not have any financial impact on it. There is a separate excel spreadsheet in the financial statement template, dedicated to own financial contribution (tab name: “Co-financing”).

The approval of the final report will be subject to uploading the project's results and the revised project description in Erasmus+ Project Results Platform by the time of its submission. This platform is used also to disseminate and exploit the project's results. The Coordinator must provide a revised text for the project description, stating what has actually been achieved during the project, which will appear in the project description section of the project page on the platform.

9.3 Reporting obligations of the Partners

The Coordinator is responsible on behalf of the project consortium for submitting to EACEA all reports and any other required documents. Therefore, the Partners should provide the Coordinator in a timely manner with their reports, as well as with all necessary information and with copies of supporting documents (including the proof of payments for each expenditure, in the form of excerpts from the bank account, as mentioned in chapters 5.5.1.1, 5.5.2.3, 5.6.2.1, 5.6.3.1 and summarised in Table 7 in chapter 5.7). Dates of the Partners' periodic reports should be specified in Partnership Agreements. It is advisable that Partners send their reports at least every six months and supporting documents as soon as they are produced/issued, or along with periodic reports at the latest.

The Partners should regularly send also the specific/additional reports on realisation of different events (info days, workshops, seminars, conferences, meetings, trainings, etc), information related to appearance in media, with related photos and web links, which may be used for further promotional purposes for the project.

10. Checks, audits and evaluations performed by EACEA

EACEA and/or the European Commission or any other authorised entity may carry out technical and financial checks and audits during the implementation of the project or afterwards. It may also check the institutions' statutory records for the purpose of periodic assessments of unit cost. Those checks/audits may be done at any time up to 5 years after the date of payment of the balance at the end of the project. Therefore, the project participants must keep all original documents, especially accounting and tax records, stored on any appropriate medium, including digitalised originals when they are authorised by their respective national law, during a period of 5 years starting from the date of payment of the balance. This period is longer in case there will be ongoing audits, appeals, litigation or pursuit of claims concerning the grant, including irregularities, fraud or breach of obligations. In such cases, the project participant institutions must keep the documents until such audits, appeals, litigation or pursuit of claims have been closed.

Where a check, audit or evaluation is initiated before the payment of the balance, the Coordinator must provide any requested information, including information in electronic format. Where appropriate, EACEA and/or the Commission may request that such information is provided directly by the Partner. Where a check or audit is initiated after payment of the balance, the requested information must be provided by the Partner concerned.

On the basis of the final audit findings, EACEA and/or the Commission may take the measures it considers necessary, including recovery at the time of payment of the balance or after payment of the balance of all or part of the payments made by it.

11. Possible financial penalties – reduction of the initially awarded grant amount

11.1 Penalties in the case of non-compliance with an obligation defined under Grant Agreement

Without prejudice to the right to terminate the grant, in case that the project participants fail to fulfil an obligation from the Grant Agreement, particularly if it is the case of non-compliance with publicity obligations, i.e. with the visibility of EU funding, EACEA may apply a 20% reduction of the initially awarded grant amount.

11.2 Penalties in the case of poor, partial or late implementation of the action

Penalties shall be applied in case the final technical report provides evidence that the project implementation was not addressed with the required attention and according to the terms laid down in the Grant Agreement.

The final report and the outputs produced by the project (publications, conference papers, presentations, etc) will be assessed and score will be awarded, up to a maximum of 100 points. The score awarded will take into account the existence and seriousness of late, partial, poor, or non-implementation of the project action, and its impact on the achievement of the project objectives. If the total score is below 50 points, a reduction of the initially awarded maximum grant amount will be implemented, according to the following scale:

- 25% reduction if the project scores at least 40 points and below 50 points
- 35% reduction if the project scores at least 30 points and below 40 points
- 55% reduction if the project scores at least 20 points and below 30 points
- 75% reduction if the project scores below 20 points

The Coordinator will have the possibility to react to the first evaluation of the final report and to provide supplementary information on the project implementation. The Coordinator will be informed about the project performance assessment and about compliance with publicity obligations also after submission of progress report.

12. Calculation of the final eligible grant amount

The grant may not exceed the maximum amount initially authorised in the Grant Agreement.

The final amount of the grant is determined by EACEA prior to a possible payment of the balance, and following examination of the final financial statement and the related verification of the eligibility of the activities implemented and declared expenses. Declared unit costs/expenses that will be identified as ineligible in line with the provisions of the Grant Agreement will be deducted from the total amount declared in the final financial statement. On the other hand, if there are penalties to be applied, these will be deducted from the initially awarded maximum grant amount. Which of the two results of deduction is lower (one obtained after deduction with ineligible costs and the other after deduction with penalties) will represent the final (eligible) grant amount.

Afterwards, it remains to be calculated will there be a balance payment to the Coordinator (if the final grant is higher than the total amount of previous pre-financing instalments), or a recovery payment to EACEA (if the final grant is lower than the total amount of previous pre-financing instalments).

Approval of the final grant and of the accompanying documents shall not imply recognition of the regularity or of the authenticity, completeness and correctness of the declarations and information it contains. This can be subject of further control and audits visits.

The way how the final grant and balance payment (or recovery) are determined is shown also in the figure below.

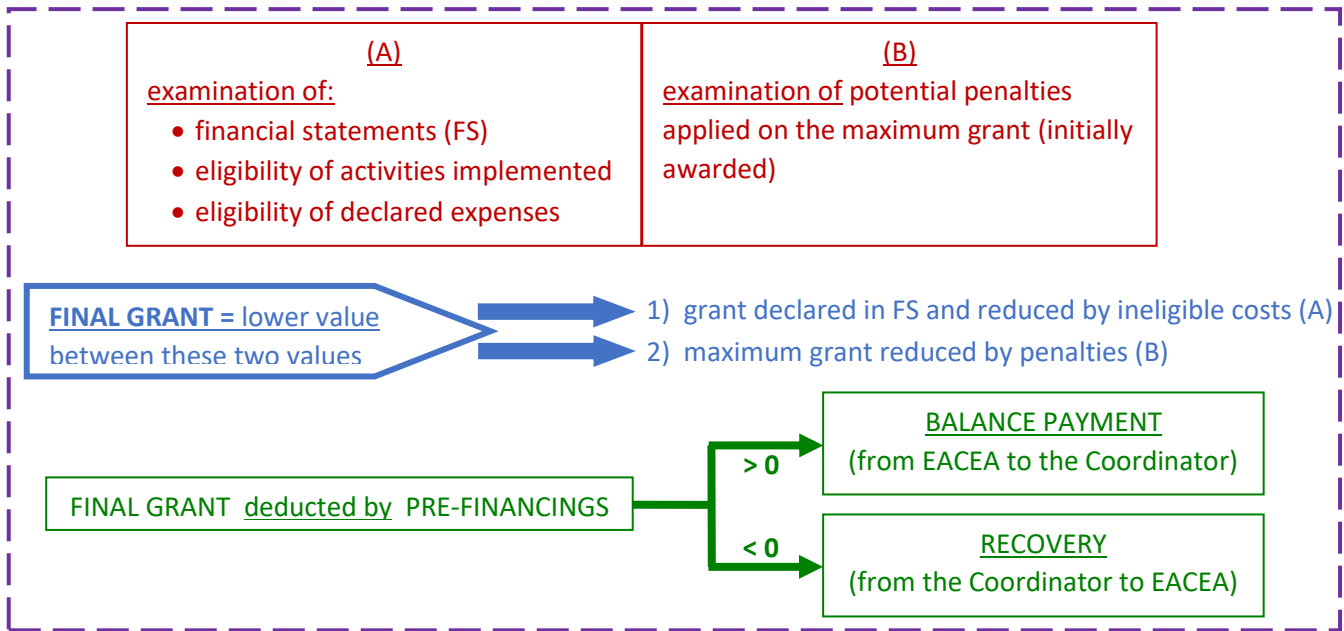


Figure 2: Calculation of the final grant amount

ANNEXES

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All documents and templates that the beneficiaries need can be found on the links below – click on the appropriate title/year of CBHE Action (under which the concrete project is selected by EACEA):

- [Capacity Building in the field of Higher Education 2015 \(EAC/A04/2014\)](#)
- [Capacity Building in the field of Higher Education 2016 \(EAC/A04/2015\)](#)
- [Capacity Building in the field of Higher Education 2017 \(EAC/A03/2016\)](#)
- [Capacity Building in the field of Higher Education 2018 \(EAC/A05/2017\)](#)
- [Capacity Building in the field of Higher Education 2019 \(EAC/A03/2018\)](#)
- [Capacity Building in the field of Higher Education 2020 \(EAC/A02/2019\)](#)

UNIT COSTS FOR STAFF

PROGRAMME COUNTRIES

	Manager	Teacher/ Trainer /Researcher	Technician	Administrative staff ¹
<i>AMOUNTS IN EURO PER DAY</i>				
Denmark, Ireland, Luxembourg, Netherlands, Austria, Sweden, Liechtenstein, Norway	294	241	190	157
Belgium, Germany, France, Italy, Finland, United Kingdom, Iceland	280	214	162	131
Czech Republic, Greece, Spain, Cyprus, Malta, Portugal, Slovenia	164	137	102	78
Bulgaria, Estonia, Croatia, Latvia, Lithuania, Hungary, Poland, Romania, Slovakia, former Yugoslav Republic of Macedonia, Turkey	88	74	55	39

PARTNER COUNTRIES

	Manager	Teacher/ Trainer /Researcher	Technician	Administrative staff ¹
<i>AMOUNTS IN EURO PER DAY</i>				
Israel	166	132	102	92
Albania, Angola, Antigua and Barbuda, Argentina, Barbados, Bosnia and Herzegovina, Brazil, Chile, Colombia, Comoros, Cook Islands, Dominica, Gabon, Grenada, Ivory Coast, Kosovo ² , Lebanon, Libya, Mexico, Montenegro, Nigeria, Peru, Saint Kitts And Nevis, Saint Lucia, Saint Vincent And the Grenadines, Sao Tome and Principe, Serbia, Seychelles, Thailand, Territory of Ukraine as recognised by international law, Uruguay, Venezuela, Zambia, Zimbabwe	108	80	57	45
Afghanistan, Azerbaijan, Bahamas, Bolivia, Burkina Faso, Cameroon, China, Congo, Costa Rica, Djibouti, Dominican Republic, Ecuador, El Salvador, Georgia, Guatemala, Guinea-Bissau, Haiti, Iran, Iraq, Jamaica, Jordan, Kazakhstan, Kenya, Micronesia, Morocco, Mozambique, Namibia, Palestine ³ , Panama, Papua New Guinea, Paraguay, Senegal, South Africa, Surinam, Swaziland, Territory of Russia as recognised by international law, Trinidad and Tobago, Vanuatu	77	57	40	32
Algeria, Armenia, Bangladesh, Belarus, Belize, Benin, Bhutan, Botswana, Myanmar, Burundi, Cambodia, Cape Verde, Central African Republic, Chad, Congo – Democratic Republic of the-, Cuba, Korea, Egypt, Eritrea, Ethiopia, Equatorial Guinea, Fiji Island, Gambia, Ghana, Guinea, Guyana, Honduras, India, Indonesia, Kiribati, Kyrgyzstan, Laos, Lesotho, Liberia, Madagascar, Malawi, Malaysia, Maldives, Mali, Marshall Islands, Mauritania, Mauritius, Moldova, Mongolia, Nauru, Nepal, Nicaragua, Niger, Niue, Pakistan, Palau, Philippines, Rwanda, Samoa, Sierra Leone, Solomon, Somalia, South Sudan, Sri Lanka, Sudan, Syria, Tajikistan, Tanzania, Timor-Leste – Democratic Republic of, Togo, Tonga, Tunisia, Turkmenistan, Tuvalu, Uganda, Uzbekistan, Vietnam, Yemen	47	33	22	17

¹ Students can work for the project and their salaries can be paid from Staff costs (administrative staff) provided that they have signed a work contract with a consortium member institution.

² This designation is without prejudice to positions on status, and is in line with UNSCR 1244 and the ICJ Opinion on the Kosovo Declaration of Independence.

³ This designation shall not be construed as recognition of a State of Palestine and is without prejudice to the individual positions of the Member States on this issue.

JOINT DECLARATION

Ref. No.

Project No.

The reference number must correspond to the progressive numbering indicated in the financial statements of the final report

FROM

Hereinafter "the Institution"*

AND Name:

Address:

Hereinafter "the Staff member"*

THE INSTITUTION AND THE STAFF MEMBER HEREBY CERTIFY THAT:

1. The Institution is a member of the partnership for the above-mentioned project.
2. The Staff member is either:
 - employed by the Institution..... YES/NO
 - or
 - a natural person ** assigned to the project on the basis of a contract against payment..... YES/NO
3. The Institution and Staff member agree that the Staff member has worked on this project and performed the following duties during the project's eligibility period.

dd/mm/yy

dd/mm/yy

FROM		TO	
-------------	--	-----------	--

Please describe the outputs produced (short overall indication since detailed information has to be given in the accompanying time-sheet):

.....

4. Please complete the following information.

Staff category (Manager / Researcher, Teacher, Trainer / Technician / Administrative staff)	
Country of the Institution	
Number of days worked and charged to the project (according to time-sheet)	

5. This declaration does not alter in any way the employment conditions/assignment already existing between the Institution and the Staff member and is established solely for the purpose of justifying the Staff costs that the Institution will charge to the Erasmus+ Capacity Building in Higher Education grant.

Done in Date

Name.....

Function.....

Institution

Staff member name.....

Signature and Stamp of the Institution

Signature of the Staff member

**The declaration must be signed by the person concerned, then signed and stamped by the person responsible in the Institution where this person worked for the project. The Institution must be a member of the partnership.*

*** A natural person (individual) can be assigned to the action also on the basis of e.g. a civil contract, a free-lance contract, an expert contract, a service contract with self-employed person ("in house consultant) or a secondment to the Institution against payment. The costs of such natural persons working under the action may be assimilated to the costs of personnel, if:*
 (i) the person works under conditions similar to those of an employee (in particular regarding the way the work is organised, the tasks that are performed and the premises where they are performed);and
 (ii) the result of the work belongs to the Institution (unless exceptionally agreed otherwise); and
 (iii) the costs are not significantly different from the costs of staff performing similar tasks under an employment contract within the institution

ANNEX III - INDIVIDUAL TRAVEL REPORT for travel costs and costs of stay

To be filled in by *each* participant

In case of circular/multiple travels, please fill in separate Individual Travel Reports.

Ref. No.....Project No.
 The reference number must correspond to the progressive numbering indicated in the financial statements in the final report

(1) PERSONAL DATA

Surname: Forename:
 Nationality:
 Home institution:
 Staff position/student year of study at home institution:

(2) TYPE OF ACTIVITY (Tick as appropriate)

STAFF

<input type="checkbox"/>	Teaching/training assignment
<input type="checkbox"/>	Training and retraining purposes
<input type="checkbox"/>	Updating programmes and courses
<input type="checkbox"/>	Practical placements in companies, industries and institutions
<input type="checkbox"/>	Project management related meetings
<input type="checkbox"/>	Workshops and visits for result dissemination purposes

STUDENTS

<input type="checkbox"/>	Study period
<input type="checkbox"/>	Participation in intensive courses
<input type="checkbox"/>	Practical placements, internships in companies, industries or institutions
<input type="checkbox"/>	Participation in short term activities linked to the management of the project

(3) DETAILS OF THE TRAVEL

PERIOD*	From (Depart date) (dd/mm/yy)	To (Return date) (dd/mm/yy)
PLACE OF DEPARTURE**	HOME INSTITUTION	
	COUNTRY..... CITY.....	
PLACE OF DESTINATION/ LOCATION OF ACTIVITY	HOST INSTITUTION	
	COUNTRY..... CITY.....	
TRAVEL DISTANCE***	Km	

*Please indicate period of travel from departure to return to place of origin

** If different from Home institution please enclose authorisation from the Agency

***Travel distance in Km (One-way travel using distance calculator:http://ec.europa.eu/programmes/erasmus-plus/tools/distance_en.htm) from place of departure to location of activities

(4) DETAILS OF THE ACTIVITY

DATES (excluding travel)	From (date):..... To (date):
DESCRIPTION OF ACTIVITY(IES) PERFORMED (brief description of the activities performed)	
.....	
.....	
.....	
.....	
.....	

SIGNATURE OF THE PARTICIPANT

I hereby declare that I have been carrying out the above-mentioned activities.

Date:.....

Signature:

Partner's request for payment

Date:

For the attention of

..... [name of the Coordinator]

..... [Coordinator's legal representative]

..... [Coordinator's address]

Reference number of the Project / Grant Agreement:

.....

Title of the Project / Grant Agreement:

.....

Name and address of the Project Partner:

..... [name of project partner]

..... [address of project partner]

Request for payment number: [number/year]

Dear Sir/Madam,

I hereby request [1st, 2nd, ...] instalment of the Erasmus+ grant contribution under the Grant Agreement mentioned above, and based on the Partnership Agreement.

The amount requested is: €

The payment should be made to the bank account of our institution defined in Annex of the Partnership Agreement.

Stamp

Signature of the Beneficiary's legal representative

Position:

Name: